Statutes of Québec 2017

National Assembly of Québec

The Honourable
J. Michel Doyon, *Lieutenant-Governor*

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NOTE

This volume contains essentially the text of the public and private Acts assented to in 2017.

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known on 31 December 2017, a list of the Acts, regulations, orders in council or ministerial orders amended, replaced, repealed or enacted by the Act, and the explanatory notes, if any.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 2017 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 2017, 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 2017 and 31 December 2017.

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

2017, chapter 1
AN ACT TO GIVE EFFECT MAINLY TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 17 MARCH 2016

Bill 112

Introduced by Mr. Carlos J. Leitão, Minister of Finance
Introduced 15 November 2016
Passed in principle 23 November 2016
Passed 8 February 2017
Assented to 8 February 2017

Coming into force: 8 February 2017

Legislation amended:

Tax Administration Act (chapter A-6.002)
Act respecting prescription drug insurance (chapter A-29.01)
Act constituting Capital régional et coopératif Desjardins (chapter C-6.1)
Act respecting international financial centres (chapter C-8.3)
Act respecting duties on transfers of immovables (chapter D-15.1)
Act respecting municipal taxation (chapter F-2.1)
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 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 representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (chapter R-24.0.2)
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(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes

This Act amends various Acts to give effect mainly to fiscal measures announced in the Budget Speech delivered on 17 March 2016 and in various Information Bulletins published in 2014, 2015 and 2016.

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 progressively increase the investment requirement of tax-advantaged funds.

The Act respecting duties on transfers of immovables is amended to ensure its integrity and fairness.

The Act respecting municipal taxation is amended to set up an assistance program for seniors to partially offset a municipal tax increase following the coming into force of an assessment roll.

The Taxation Act is amended to introduce or modify fiscal measures specific to Québec. More specifically, the amendments deal with

(1) review of the tax assistance granted to persons who require certain medical techniques to become parents;

(2) introduction of a temporary refundable tax credit for eco-friendly renovation (RénoVert);

(3) greater access to the fiscal shield;

(4) enhancement of the refundable tax credit granting a work premium to households without children;

(5) improvement of the fiscal treatment applicable to gifts;

(6) fiscal tightening of the contributions for political purposes;

(7) restructuring of corporate income tax;

(8) revision of the rates and extension of the tax credit for investments relating to manufacturing and processing equipment;

(9) enhancement of the refundable tax credit relating to information technology integration;

(10) enhancement of the refundable tax credit to promote employment in the Gaspésie and certain maritime regions of Québec;

(11) revision of the refundable tax credits for the production of multimedia titles and shows;

(12) replacement of part of the refundable tax credit for international financial centres by a non-refundable tax credit;

(13) enhancement of the refundable tax credit in respect of mining exploration expenses incurred in Québec's Near North and Far North;

(14) compulsory disclosure mechanism for certain transactions; and

(15) relaxation of the rules applicable to the transfer of family businesses.

(*cont'd on next page*)

Explanatory notes (*cont'd*)

The Act respecting the sectoral parameters of certain fiscal measures is amended to, among other things, enhance the tax holiday for large investment projects.

The Act respecting the Régie de l'assurance maladie du Québec is amended to, among other things,

(1) speed up the plan to reduce the health contribution for the year 2016 and abolish it as of the year 2017; and

(2) reduce the employers' contribution rate to the Health Services Fund for all small and medium-sized businesses.

The Act respecting the Québec sales tax is amended to, among other things, broaden the lodging tax base and standardize its rate to 3.5%.

In addition, the Tax Administration Act, 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, 2014, 2015 and 2016. The Act gives effect mainly to harmonization measures announced in various Information Bulletins published in 2013, 2014 and 2015 and in the Budget Speech delivered on 4 June 2014. More specifically, the amendments deal with

(1) administrative penalties in respect of electronic suppression of sales software;

(2) fiscal treatment of certain testamentary trusts;

(3) financial arrangements that consist in synthetic disposition transactions;

(4) corporate and trust loss trading; and

(5) leveraged life insurance schemes.

Lastly, the Act makes various technical amendments as well as consequential and terminology-related amendments.

Chapter 1

AN ACT TO GIVE EFFECT MAINLY TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 17 MARCH 2016

[*Assented to 8 February 2017*]

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) is amended by inserting "210.1 to 210.19 or" before "220.2 to 220.13" in the portion of the first paragraph before subparagraph *a*.

(2) Subsection 1 has effect from 1 January 2016.

2. Section 17.3 of the Act is amended by replacing subparagraph *a*.1 of the first paragraph by the following subparagraph:

"(*a*.1) within the preceding five years, has been assessed a penalty provided for in any of sections 59.3, 59.3.1, 59.4, 59.5.3, 59.5.10 and 59.5.11 or in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3) or is a person one of whose directors or senior officers has been assessed such a penalty within the preceding five years;".

3. Section 17.5 of the Act is amended by replacing subparagraph *a*.1 of the first paragraph by the following subparagraph:

"(*a*.1) within the preceding five years, has been assessed a penalty provided for in any of sections 59.3, 59.3.1, 59.4, 59.5.3, 59.5.10 and 59.5.11 or in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3) or is a person one of whose directors or senior officers has been assessed such a penalty within the preceding five years;".

4. (1) Section 36.0.1 of the Act is replaced by the following section:

"**36.0.1.** Section 36 does not apply in respect of the time limit for filing a prescribed form containing prescribed information provided for in section 210.13 of the Act respecting municipal taxation (chapter F-2.1) and 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) Subsection 1 has effect from 1 January 2016.

5. (1) Section 36.1 of the Act is amended by replacing the third paragraph by the following paragraph:

"The first paragraph does not apply in respect of a prescribed form, prescribed information or a document referred to in section 210.13 of the Act respecting municipal taxation (chapter F-2.1), in the first paragraph of section 230.0.0.4.1 or 1029.6.0.1.2 of the Taxation Act (chapter I-3) or in section 1029.8.0.0.1 of that Act and filed with the Minister after the expiry of the time limit provided for in any of those provisions."

(2) Subsection 1 has effect from 1 January 2016.

6. (1) Section 58.1.1 of the Act is amended

(1) by replacing "réfère le premier alinéa de l'article 58.1" in the portion before paragraph *a* in the French text by "le premier alinéa de l'article 58.1 fait référence";

(2) by replacing "section 415" in paragraph *h* by "any of sections 415, 415.0.2 and 415.0.6".

(2) Paragraph 2 of subsection 1 has effect from 1 January 2013. However, where section 58.1.1 of the Act applies before 19 June 2014, it is to be read as if "any of sections 415, 415.0.2 and 415.0.6" in paragraph *h* were replaced by "section 415 or 415.0.2".

7. The Act is amended by inserting the following sections before section 59.6:

"**59.5.10.** A person who contravenes section 34.1 or who, knowingly, through carelessness or voluntary omission, assents to, acquiesces in or participates in another person contravening that section incurs a penalty equal to

(*a*) $50,000 if the action of the person occurs after the Minister has assessed a penalty payable by the person under this section or section 59.5.11; or

(*b*) $5,000 in any other case.

Subject to the third paragraph of section 34.1, a person may not invoke against the assessment of a penalty that the person exercised due diligence to prevent the action from occurring.

"**59.5.11.** A person who contravenes section 34.2 incurs a penalty equal to

(*a*) $100,000 if the person contravenes that section after the Minister has assessed a penalty payable by the person under this section;

(*b*) $50,000 if the person contravenes that section after the Minister has assessed a penalty payable by the person under section 59.5.10; or

(*c*) $10,000 in any other case.

A person does not incur the penalty provided for in the first paragraph in respect of an action of the person if the person exercised the degree of care, diligence and skill that a reasonably prudent person would have exercised in comparable circumstances to prevent the action from occurring.

"**59.5.12.** Despite section 25, where at any time the Minister assesses a penalty payable by a person under section 59.5.10 or 59.5.11, the Minister is not to assess, at or after that time, another penalty payable by the person under either of those sections that is in respect of an action of the person that occurred before that time.

"**59.5.13.** For the purposes of sections 59.5.10 to 59.5.12, if an assessment of a penalty referred to in section 59.5.10 or 59.5.11 is vacated, the penalty is deemed to have never been assessed."

8. Section 59.6 of the Act is replaced by the following section:

"**59.6.** No person shall incur, in respect of the same statement, omission or action, both the penalty provided for in any of sections 59.3, 59.5.10 and 59.5.11 or in section 1049 of the Taxation Act (chapter I-3) and the penalty provided for in section 59.4 or, in respect of the same omission, both the penalty provided for in section 59 and the penalty provided for in any of sections 59.0.0.1, 59.0.0.3 and 59.0.0.4. Moreover, no person shall incur, in respect of the same omission, both the penalty provided for in any of sections 59, 59.0.0.1 and 59.2 or in section 1045 of the Taxation Act and the penalty provided for in section 59.3.1. In addition, no person shall incur, in respect of the same statement, omission or action, both a penalty provided for in any of those sections, in section 59.5.3 or in section 1049.0.5 of the Taxation Act and the payment of a fine provided for in a fiscal law unless, in the latter case, the penalty was imposed before the proceedings giving rise to the fine were brought."

9. Section 60.1 of the Act is amended by replacing the first paragraph by the following paragraph:

"**60.1.** Every person who contravenes section 34.1 is guilty of an offence and, in addition to any penalty otherwise provided, is liable to a fine of not less than $2,000 nor more than $25,000 and, for a second offence within five years, to a fine of not less than $25,000 nor more than $100,000 and, for a third or subsequent offence within that period, to a fine of not less than $100,000 nor more than $500,000."

10. Section 60.2 of the Act is amended by replacing the portion of the first paragraph before subparagraph *b* by the following:

"**60.2.** A person is guilty of an offence and, in addition to any penalty otherwise provided, is liable to a fine of not less than $25,000 nor more than $500,000 and, for a subsequent offence within five years, to a fine of not less than $100,000 nor more than $1,000,000, if the person

(*a*) contravenes section 34.2; or".

11. Section 64 of the Act is replaced by the following section:

"**64.** No person who is convicted of an offence under any of sections 60.1, 60.2, 62, 62.0.1 and 62.1 may incur, for the same action, tax evasion or attempted tax evasion, a penalty provided for in any of sections 59, 59.3, 59.3.1, 59.4, 59.5.3, 59.5.10 and 59.5.11 or in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3), unless the penalty was imposed on the person before proceedings were brought against the person under any of sections 60.1, 60.2, 62, 62.0.1 and 62.1."

12. Section 65 of the Act is amended by replacing the first paragraph by the following paragraph:

"**65.** If, in any appeal brought under a fiscal law, substantially the same facts are at issue as those that are at issue in a prosecution under any of sections 60.1, 60.2, 62, 62.0.1 and 62.1, the Minister may apply for suspension of the appeal pending before the Court of Québec."

13. (1) Section 93.1.1 of the Act is amended, in the second paragraph,

(1) by replacing "testamentary trust" by "succession that is a graduated rate estate, within the meaning assigned to that expression by section 1 of the Taxation Act,";

(2) by inserting "210.1 to 210.19 or" before "220.2 to 220.13".

(2) Subsection 1 has effect from 1 January 2016.

14. (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 file with 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, 752.0.10.4.1, 752.0.10.15, 776.1.35 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, 1012.4, 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 27 March 2015.

15. (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 appeal from 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, 752.0.10.4.1, 752.0.10.15, 776.1.35 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, 1012.4, 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 27 March 2015.

16. (1) Section 93.2 of the Act is amended by replacing paragraph *l* by the following paragraph:

"(*l*) an assessment pursuant to sections 210.1 to 210.19 or 220.2 to 220.13 of the Act respecting municipal taxation (chapter F-2.1);".

(2) Subsection 1 has effect from 1 January 2016.

17. (1) Section 94.5 of the Act is amended by inserting "and for the following year under section 210.7 of the Act respecting municipal taxation" at the end of the second paragraph.

(2) Subsection 1 has effect from 1 January 2016.

18. Section 96.1 of the Act is amended by replacing "paid advice" by "written opinions".

ACT RESPECTING PRESCRIPTION DRUG INSURANCE

19. (1) Section 15.1 of the Act respecting prescription drug insurance (chapter A-29.01) is amended by replacing paragraph 2 by the following paragraph:

"(2) qualify for coverage under the group insurance contract, employee benefit plan or individual insurance contract applicable to the group, which includes coverage for the cost of pharmaceutical services and medications."

(2) Subsection 1 has effect from 30 August 2006.

ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS

20. (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 subparagraphs 3 and 4, either of the following amounts, if the capitalization period begins after 29 February 2008:";

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

"(4) $135,000,000, if the capitalization period is the period that ends on 28 February 2017 or the period that ends on 28 February 2018."

(2) Subsection 1 applies from 1 March 2016.

21. (1) Section 19 of the Act is amended

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

"However, for a particular fiscal year, the Société shall comply with the following requirements:

(1) its eligible investments must represent, on the average, at least the following percentage of its average net assets for the preceding fiscal year:

(*a*) 60%, if the particular fiscal year ends on 31 December 2015,

(*b*) 61%, if the particular fiscal year ends on 31 December 2016,

(*c*) 62%, if the particular fiscal year ends on 31 December 2017,

(*d*) 63%, if the particular fiscal year ends on 31 December 2018,

(*e*) 64%, if the particular fiscal year ends on 31 December 2019, or

(*f*) 65%, if the particular fiscal year begins after 31 December 2019; and

(2) its eligible investments made in entities situated in the resource regions of Québec referred to in Schedule 2 or in eligible cooperatives must represent, on the average, at least 35% of the percentage applicable under subparagraph 1.";

(2) by replacing "31 May 2016" in subparagraph 7 of the fifth paragraph by "31 May 2021";

(3) by replacing "1 January 2017" in subparagraph 4 of the tenth paragraph by "1 January 2022".

(2) Paragraph 1 of subsection 1 has effect from 26 March 2015.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 17 March 2016.

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

"**19.0.1.** If, for a particular fiscal year, the Société fails to comply with any of the requirements of the second paragraph of section 19, the Société may not issue shares or fractional shares in the capitalization period that begins in the following fiscal year for a total consideration exceeding one of the following amounts or, in the case where two of the following amounts apply, the lesser of the two:

(1) 87.5% of the total amount of the subscription for the Société's shares and fractional shares that is authorized for that capitalization period under section 10 if

(*a*) the percentage that, on the average, the Société's eligible investments for the particular fiscal year are of the Société's average net assets for the preceding fiscal year is

i. less than 61%, but not less than 51%, if the particular fiscal year ends on 31 December 2016,

ii. less than 62%, but not less than 52%, if the particular fiscal year ends on 31 December 2017,

iii. less than 63%, but not less than 53%, if the particular fiscal year ends on 31 December 2018,

iv. less than 64%, but not less than 54%, if the particular fiscal year ends on 31 December 2019, or

v. less than 65%, but not less than 55%, if the particular fiscal year begins after 31 December 2019, or

(*b*) the percentage that, on the average, the investments described in subparagraph 2 of the second paragraph of section 19 for the particular fiscal year are of the Société's average net assets for the preceding fiscal year is

i. less than 21.35%, but not less than 17.85%, if the particular fiscal year ends on 31 December 2016,

ii. less than 21.7%, but not less than 18.2%, if the particular fiscal year ends on 31 December 2017,

iii. less than 22.05%, but not less than 18.55%, if the particular fiscal year ends on 31 December 2018,

iv. less than 22.4%, but not less than 18.9%, if the particular fiscal year ends on 31 December 2019, or

v. less than 22.75%, but not less than 19.25%, if the particular fiscal year begins after 31 December 2019;

(2) 75% of the total amount of the subscription for the Société's shares and fractional shares that is authorized for that capitalization period under section 10 if

(*a*) the percentage that, on the average, the Société's eligible investments for the particular fiscal year are of the Société's average net assets for the preceding fiscal year is

i. less than 51%, but not less than 41%, if the particular fiscal year ends on 31 December 2016,

ii. less than 52%, but not less than 42%, if the particular fiscal year ends on 31 December 2017,

iii. less than 53%, but not less than 43%, if the particular fiscal year ends on 31 December 2018,

iv. less than 54%, but not less than 44%, if the particular fiscal year ends on 31 December 2019, or

v. less than 55%, but not less than 45%, if the particular fiscal year begins after 31 December 2019, or

(*b*) the percentage that, on the average, the investments described in subparagraph 2 of the second paragraph of section 19 for the particular fiscal year are of the Société's average net assets for the preceding fiscal year is

i. less than 17.85%, but not less than 14.35%, if the particular fiscal year ends on 31 December 2016,

ii. less than 18.2%, but not less than 14.7%, if the particular fiscal year ends on 31 December 2017,

iii. less than 18.55%, but not less than 15.05%, if the particular fiscal year ends on 31 December 2018,

iv. less than 18.9%, but not less than 15.4%, if the particular fiscal year ends on 31 December 2019, or

v. less than 19.25%, but not less than 15.75%, if the particular fiscal year begins after 31 December 2019;

(3) 62.5% of the total amount of the subscription for the Société's shares and fractional shares that is authorized for that capitalization period under section 10 if

(*a*) the percentage that, on the average, the Société's eligible investments for the particular fiscal year are of the Société's average net assets for the preceding fiscal year is

i. less than 41%, but not less than 31%, if the particular fiscal year ends on 31 December 2016,

ii. less than 42%, but not less than 32%, if the particular fiscal year ends on 31 December 2017,

iii. less than 43%, but not less than 33%, if the particular fiscal year ends on 31 December 2018,

iv. less than 44%, but not less than 34%, if the particular fiscal year ends on 31 December 2019, or

v. less than 45%, but not less than 35%, if the particular fiscal year begins after 31 December 2019, or

(*b*) the percentage that, on the average, the investments described in subparagraph 2 of the second paragraph of section 19 for the particular fiscal year are of the Société's average net assets for the preceding fiscal year is

i. less than 14.35%, but not less than 10.85%, if the particular fiscal year ends on 31 December 2016,

ii. less than 14.7%, but not less than 11.2%, if the particular fiscal year ends on 31 December 2017,

iii. less than 15.05%, but not less than 11.55%, if the particular fiscal year ends on 31 December 2018,

iv. less than 15.4%, but not less than 11.9%, if the particular fiscal year ends on 31 December 2019, or

v. less than 15.75%, but not less than 12.25%, if the particular fiscal year begins after 31 December 2019; or

(4) 50% of the total amount of the subscription for the Société's shares and fractional shares that is authorized for that capitalization period under section 10 if

(*a*) the percentage that, on the average, the Société's eligible investments for the particular fiscal year are of the Société's average net assets for the preceding fiscal year is less than

i. 31%, if the particular fiscal year ends on 31 December 2016,

ii. 32%, if the particular fiscal year ends on 31 December 2017,

iii. 33%, if the particular fiscal year ends on 31 December 2018,

iv. 34%, if the particular fiscal year ends on 31 December 2019, or

v. 35%, if the particular fiscal year begins after 31 December 2019, or

(*b*) the percentage that, on the average, the investments described in subparagraph 2 of the second paragraph of section 19 for the particular fiscal year are of the Société's average net assets for the preceding fiscal year is less than

i. 10.85%, if the particular fiscal year ends on 31 December 2016,

ii. 11.2%, if the particular fiscal year ends on 31 December 2017,

iii. 11.55%, if the particular fiscal year ends on 31 December 2018,

iv. 11.9%, if the particular fiscal year ends on 31 December 2019, or

v. 12.25%, if the particular fiscal year begins after 31 December 2019."

(2) Subsection 1 applies to a fiscal year that begins after 31 December 2015.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

23. (1) Section 6 of the Act respecting international financial centres (chapter C-8.3) is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

"(2) all the activities of which pertain to qualified international financial transactions and such activities require that the corporation employ at least six eligible employees, within the meaning of section 776.1.27 or 1029.8.36.166.61 of the Taxation Act (chapter I-3);".

(2) Subsection 1 has effect from 27 March 2015.

24. (1) Section 9 of the Act is amended by replacing the second paragraph by the following paragraph:

"After 30 March 2010, an application for such a qualification certificate must be filed under the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1)."

(2) Subsection 1 has effect from 27 March 2015.

25. (1) Section 11 of the Act is amended by replacing the second paragraph by the following paragraph:

"However, if the qualification certificate was issued under the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1), the application for the issue of a certificate must be filed under that Act."

(2) Subsection 1 has effect from 27 March 2015.

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

26. (1) The Act respecting duties on transfers of immovables (chapter D-15.1) is amended by inserting the following after the heading of Chapter II:

"**DIVISION I**

"LIABILITY AND OTHER RULES FOR DETERMINING THE AMOUNT OWED AS TRANSFER DUTIES".

(2) Subsection 1 has effect from 18 March 2016.

27. (1) The Act is amended by inserting the following sections after section 4:

"**4.1.** A transferee exempt from the payment of transfer duties under subparagraph *a* of the first paragraph of section 19 in respect of the transfer of an immovable is required to pay the transfer duties that would have been otherwise payable in respect of the transfer if, at a particular time in the 24-month period following the date of the transfer, the percentage of voting rights that may be exercised by the transferor under any circumstances at the annual meeting of shareholders of the transferee falls below 90%.

A transferee exempt from the payment of transfer duties under subparagraph *d* of the first paragraph of section 19 in respect of the transfer of an immovable is required to pay the transfer duties that would have been otherwise payable in respect of the transfer if, at a particular time in the 24-month period following the date of the transfer, the transferor and the transferee that are parties to the transfer cease to be closely related legal persons.

Where the transferor referred to in the first paragraph dies in the 24-month period following the date of the transfer of the immovable, the first paragraph is to be read as if "at a particular time in the 24-month period following the date of the transfer" were replaced by "at a particular time in the period preceding the date of the transferor's death and following the date of the transfer".

The transferee who is required to pay transfer duties under the first or second paragraph in respect of the transfer of an immovable may be so required only once in the 24-month period referred to in that paragraph.

"**4.2.** For the purposes of the second paragraph of section 4.1, a legal person that, at the time of the transfer, is closely related to a particular legal person, within the meaning of the second paragraph of section 19, ceases, at a particular time, to be closely related to the particular legal person if, at that time, the percentage of voting rights that may be exercised by the particular legal person and one or more legal persons referred to in the second paragraph of section 19 under any circumstances at the annual meeting of shareholders of the legal person falls below 90%.

For the purpose of determining the percentage of voting rights mentioned in the first paragraph, the second and third paragraphs of section 19 apply by replacing "at the time of the transfer" by "at the particular time".

"**4.3.** For the purposes of the first and second paragraphs of section 4.1 and section 4.2, each person, other than the transferor or the transferee, who, at any time, has a right under a contract or otherwise, either immediately or in the future and either absolutely or contingently, to, or to acquire, shares of a legal person or to control the voting rights of such shares, or to cause a legal person to redeem, acquire or cancel any shares of its capital stock owned by other shareholders of the legal person, is deemed, at that time, to have exercised that right, except where the right is not exercisable at that time because its exercise is contingent on the death, bankruptcy or permanent disability of a person."

(2) Subsection 1 applies in respect of the transfer of an immovable made after 17 March 2016.

28. (1) Section 5 of the Act is amended by replacing paragraphs *a* and *a*.1 by the following paragraphs:

"(*a*) if the amount of the consideration furnished by the transferee for the transfer of the immovable exceeds the amount mentioned in the application for registration in accordance with subparagraph *e* of the first paragraph of section 9 or in the notice of disclosure referred to in the second paragraph of section 6 or 6.1;

"(*a*.1) if the amount of the consideration furnished by the transferee for the transfer of movables referred to in section 1.0.1 exceeds the amount mentioned in the declaration provided for in the second paragraph of any of sections 9, 10.1 and 10.2; or".

(2) Subsection 1 applies in respect of the transfer of an immovable made after 17 March 2016.

29. (1) Section 6 of the Act is replaced by the following section:

"**6.** The transfer duties are payable from the date of the transfer of the immovable. They are due as prescribed in section 11.

The transferee of the immovable shall declare the transfer by filing an application for registration in the land register of the deed evidencing the transfer. However, if the deed evidencing the transfer of the immovable is not registered in the land register on or before the ninetieth day after the date of the transfer, a notice of disclosure of the transfer of the immovable containing the information listed in section 10.1 must be filed, on or before that ninetieth day, with the municipality in whose territory the immovable is situated.

For the purposes of the second paragraph, if the transfer that is the subject of a notice of disclosure has been made to two or more transferees, each of them is required to file a notice of disclosure with the municipality. However, a notice of disclosure filed by a transferee, on behalf of all the transferees, is deemed to have been filed by each of them.

Despite the first and second paragraphs, where an immovable is transferred as a consequence of a death, the transfer duties are payable from the date of the registration in the land register of the declaration of transmission of the immovable relating to the transfer."

(2) Subsection 1 applies in respect of the transfer of an immovable made after 17 March 2016.

30. (1) The Act is amended by inserting the following sections after section 6:

"**6.1.** Despite the first paragraph of section 6, the transfer duties that a transferee is required to pay under the first or second paragraph of section 4.1 are payable from the particular time referred to in that paragraph. They are due as prescribed in section 11.

The transferee shall declare to be required to pay transfer duties under the first or second paragraph of section 4.1 in respect of an immovable by filing a notice of disclosure containing the information listed in section 10.2 with the municipality in whose territory the immovable is situated on or before the ninetieth day after the particular time referred to in that paragraph.

For the purposes of the second paragraph, if the transfer that is the subject of a notice of disclosure has been made to two or more transferees, each of them is required to file a notice of disclosure with the municipality. However, a notice of disclosure filed by a transferee, on behalf of all the transferees, is deemed to have been filed by each of them.

"**6.2.** A transferee is not required to pay transfer duties on the registration in the land register of a deed evidencing the transfer of an immovable if the transfer has been the subject of a notice of disclosure referred to in section 10.1 or 10.2 or of special duties described in section 1129.33.0.3 of the Taxation Act (chapter I-3)."

(2) Subsection 1 applies in respect of the transfer of an immovable made after 17 March 2016.

31. (1) Section 8 of the Act is amended

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

"**8.** The value of the consideration furnished by the transferee for the transfer of an immovable acquired in replacement of an immovable right conveyed by the transferee at the time of an expropriation or which the transferee conveyed to a person pursuant to a notice of expropriation from such person must be reduced, for the purpose of computing the transfer duties, by an amount equal to the proceeds of disposition which may reasonably be attributed to such immovable right.

The reduction referred to in the first paragraph must not be made unless";

(2) by replacing subparagraphs *A* to *C* of subparagraph ii of paragraph *b* of subsection 2 by the following subparagraphs:

"(1) the day the transferee has agreed to an amount as full compensation for that immovable right;

"(2) where a claim or other proceeding has been taken before a tribunal of competent jurisdiction, the day on which the amount of the compensation is finally determined by that tribunal; or

"(3) where a claim or other proceeding referred to in subparagraph 2 has not been taken within two years after the event giving rise to compensation, the day that is two years following the day of that event.";

(3) by replacing subsection 3 by the following paragraph:

"The reduction referred to in the first paragraph does not apply if the replaced immovable right was intended for purposes of speculation."

(2) Subsection 1 has effect from 18 March 2016.

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

"**DIVISION II**

"APPLICATION FOR REGISTRATION AND NOTICE OF DISCLOSURE".

(2) Subsection 1 has effect from 18 March 2016.

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

"**10.1.** The notice of disclosure referred to in the second paragraph of section 6 must contain the following particulars:

(*a*) in the case where the transferor or transferee is a natural person, the name of the natural person and the address of the natural person's principal residence, or the address where the account relating to the transfer duties may be sent if that address is different from the address of the natural person's principal residence;

(*b*) in the case where the transferor or transferee is a public body, a legal person, a partnership, an association, a trust or any other group of any kind whatever,

i. its name and, if applicable, the address of its head office or principal place of business,

ii. the Québec business number assigned to it under the Act respecting the legal publicity of enterprises (chapter P-44.1) or the identification number assigned to it by the Minister of Revenue, if applicable, and

iii. the name, position and contact information of each person authorized to act on its behalf;

(*c*) the name of the members of a professional order who have rendered services in the course of the transfer of the immovable;

(*d*) the identity of the owner of the immovable that appears in the deed registered in the land register;

(*e*) the other particulars that must appear in the application for registration in the land register of a deed evidencing the transfer of an immovable under the first paragraph of section 9, if they have been omitted in the deed evidencing the transfer of the immovable; and

(*f*) in the case where the notice of disclosure is filed by a transferee on behalf of two or more transferees, the information listed in subparagraph *a* or *b* for each transferee.

In addition, the notice of disclosure must specify whether or not the transfer is of both a corporeal immovable and movables referred to in section 1.0.1. If so, the notice must also include the particulars required under subparagraphs *e* to *h* of the first paragraph of section 9 in respect of the movables referred to in section 1.0.1 which are transferred with the immovable.

The notice of disclosure must be accompanied by an authentic copy of the notarial deed en minute or a copy of the private writing evidencing the transfer of the immovable.

"**10.2.** The notice of disclosure referred to in the second paragraph of section 6.1 must contain the following particulars:

(*a*) in the case where the transferor or transferee is a natural person, the name of the natural person and the address of the natural person's principal residence, or the address where the account relating to the transfer duties may be sent if that address is different from the address of the natural person's principal residence;

(*b*) in the case where the transferor or transferee is a legal person,

i. its name and the address of its head office or principal place of business,

ii. the Québec business number assigned to it under the Act respecting the legal publicity of enterprises (chapter P-44.1) or the identification number assigned to it by the Minister of Revenue, if applicable, and

iii. the name, position and contact information of each person authorized to act on its behalf;

(*c*) the name of the members of a professional order who have rendered services in the course of the transfer of the immovable;

(*d*) the other particulars that must appear in the application for registration in the land register of a deed evidencing the transfer of an immovable under the first paragraph of section 9, if they have been omitted in the deed evidencing the transfer of the immovable;

(*e*) the date of the day that includes the particular time referred to in the first or second paragraph of section 4.1 and the documents evidencing that date; and

(*f*) in the case where the notice of disclosure is filed by a transferee on behalf of two or more transferees, the information listed in subparagraph *a* or *b* for each transferee.

In addition, the notice of disclosure must specify whether or not the transfer is of both a corporeal immovable and movables referred to in section 1.0.1. If so, the notice must also include the particulars required under subparagraphs *e* to *h* of the first paragraph of section 9 in respect of the movables referred to in section 1.0.1 which are transferred with the immovable.

The notice of disclosure must be accompanied by an authentic copy of the notarial deed en minute or a copy of the private writing evidencing the transfer of the immovable, if the transfer is not registered in the land register at the time it is the subject of the notice.

"**DIVISION III**

"PAYMENT AND RECOVERY".

(2) Subsection 1 applies in respect of the transfer of an immovable made after 17 March 2016.

34. (1) Section 13 of the Act is replaced by the following section:

"**13.** Except in the case provided for in section 13.1, any claim resulting from transfer duties, except the portion of the claim that is unpaid as the result of fraudulent representation or of a declaration equivalent to fraud, is prescribed by three years from the date of filing with the municipality of the notice of disclosure of the transfer of the immovable referred to in section 10.1, or from the date of registration of the transfer, where the transfer has not been the subject of such a notice of disclosure and the deed evidencing the transfer is registered in the land register."

(2) Subsection 1 applies in respect of the transfer of an immovable made after 17 March 2016.

35. (1) The Act is amended by inserting the following section after section 13:

"**13.1.** Any claim resulting from transfer duties payable in respect of an immovable under the first or second paragraph of section 4.1, except the portion of the claim that is unpaid as the result of fraudulent representation or of a declaration equivalent to fraud, is prescribed by three years from the date of filing of the notice of disclosure referred to in section 10.2 relating to the immovable."

(2) Subsection 1 applies in respect of the transfer of an immovable made after 17 March 2016.

36. (1) Section 14 of the Act is amended by replacing the first paragraph by the following paragraph:

"**14.** Where the officer in charge of tax collection in the municipality is of the opinion that the amount of the basis of imposition of the transfer duties or the amount of such duties differs from the amount mentioned in the application for registration, in the notice of disclosure and in the declaration provided for in the second paragraph of any of sections 9, 10.1 and 10.2, or that the transfer has been falsely interpreted as being a transfer subject to Chapter III, the officer must mention in the account any change that the officer considers should be made to the information contained in the application, the notice of disclosure and the declaration."

(2) Subsection 1 has effect from 18 March 2016.

37. (1) Section 16 of the Act is amended by replacing the second paragraph by the following paragraph:

"Where the difference between the amount of the transfer duties mentioned in the application for registration, in the notice of disclosure and in the declaration provided for in the second paragraph of any of sections 9, 10.1 and 10.2, and the amount specified in the account as established under section 14 is not over the maximum amount of a claim which may be recovered before the courts in accordance with Title II of Book VI of the Code of Civil Procedure (chapter C-25.01), the transferee having paid the account in full within the time prescribed in section 11 may bring an action in accordance with that Title to recover any overpayment of the amount the transferee may be lawfully bound to pay. The transferee must exercise such recourse within 90 days from the expiry of the time provided in section 11, and thereupon it is incumbent on the municipality to justify the account as established under section 14."

(2) Subsection 1 has effect from 18 March 2016.

38. (1) Section 17 of the Act is amended by inserting the following paragraph after paragraph *a*.1:

"(*a*.2) where the transferee is an international governmental organization listed in Schedule A or B to the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3);".

(2) Subsection 1 is declaratory.

39. (1) Section 19 of the Act is amended

(1) by replacing subparagraphs *a* to *c* of the first paragraph by the following subparagraphs:

"(*a*) the transfer is made by a transferor who is a natural person to a transferee that is a legal person if, immediately after the transfer, the transferor owns shares of the capital stock of the transferee carrying at least 90% of the voting rights that may be exercised under any circumstances at the annual meeting of shareholders of the transferee;

"(*b*) the transfer is made by a transferor that is a legal person to a transferee who is a natural person if, throughout the 24-month period immediately preceding the transfer, or, where the legal person has been constituted for less than 24 months on the date of the transfer, throughout the period that begins on the date of constitution of the legal person and ends on the date of the transfer, the transferee owns shares of the capital stock of the transferor carrying at least 90% of the voting rights that may be exercised under any circumstances at the annual meeting of shareholders of the transferor;

"(*c*) the transferee is a new legal person resulting from the amalgamation of several legal persons;";

(2) by replacing the second, third and fourth paragraphs by the following paragraphs:

"For the purposes of subparagraph *d* of the first paragraph, a legal person is closely related to a particular legal person if, at the time of the transfer, the particular legal person, a qualifying subsidiary of the particular legal person, a legal person of which the particular legal person is a qualifying subsidiary, a qualifying subsidiary of a legal person of which the legal person is a qualifying subsidiary or two or more such legal persons or subsidiaries owns shares of the capital stock of the legal person carrying at least 90% of the voting rights that may be exercised under any circumstances at the annual meeting of shareholders of the legal person.

For the purposes of the second paragraph, a legal person whose shares of the capital stock carrying at least 90% of the voting rights that may be exercised under any circumstances at the annual meeting of shareholders of the legal person are owned, at the time of the transfer, by another legal person is a qualifying subsidiary of that other legal person at that time.

For the purposes of this section, each person, other than the transferor or the transferee, who, at any time, has a right under a contract or otherwise, either immediately or in the future and either absolutely or contingently, to, or to acquire, shares of a legal person or to control the voting rights of such shares, or to cause a legal person to redeem, acquire or cancel any shares of its capital stock owned by other shareholders of the legal person, is deemed, at that time, to have exercised that right, except where the right is not exercisable at that time because its exercise is contingent on the death, bankruptcy or permanent disability of a person."

(2) Subsection 1 applies in respect of the transfer of an immovable made after 17 March 2016.

40. (1) Section 20 of the Act is amended

(1) by inserting the following subparagraph after subparagraph *d* of the first paragraph:

"(*d*.1) the deed relates to the transfer of an immovable between former de facto spouses or to a transferee who is the former de facto spouse of the son, daughter, father or mother of the transferor or who is the son, daughter, father or mother of the former de facto spouse of the transferor, if the transfer occurs within 12 months after the date on which they began to live apart because of the breakdown of their union;";

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

"(*e*) the deed relates to the transfer of an immovable by a transferor who is a natural person to a transferee that is a trust, where the transferor and the person for whose benefit the trust is established are the same person or persons related to each other within the meaning of subparagraph *d* or *d*.1;

"(*e*.1) the deed relates to the transfer of an immovable by a trust to the natural person for whose benefit the trust is established, where that person and the person who transferred the immovable to the trust are the same person or persons related to each other within the meaning of subparagraph *d* or *d*.1;";

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

"For the purposes of subparagraph *d*.1 of the first paragraph, "former de facto spouses" means two persons of opposite or the same sex who have lived in a de facto union for a period of 12 months ending before the date of the transfer or who are the father and mother of a child and are living apart on the date of the transfer because of the breakdown of their union, if the separation lasted for a period of at least 90 days."

(2) Subsection 1 applies in respect of the transfer of an immovable made after 17 March 2016.

41. (1) Section 20.1 of the Act is amended by replacing the second paragraph by the following paragraph:

"However, special duties are not required to be paid where the exemption is provided for in paragraph *a*.2 of section 17 or in subparagraph *a* of the first paragraph of section 20."

(2) Subsection 1 is declaratory.

42. (1) Section 20.2 of the Act is replaced by the following section:

"**20.2.** The special duties referred to in section 20.1 are not required to be paid in addition to the special duties provided for in section 1129.29 or 1129.33.0.4 of the Taxation Act (chapter I-3).

If the debtor pays the special duties referred to in section 20.1 before receiving the notice of assessment relating to the special duties provided for in section 1129.29 or 1129.33.0.4 of the Taxation Act, the municipality shall reimburse the special duties referred to in section 20.1 within 30 days after the day on which the amount provided for in section 1129.30 or 1129.33.0.5 of the Taxation Act is forwarded to it."

(2) Subsection 1 has effect from 18 March 2016.

ACT RESPECTING MUNICIPAL TAXATION

43. (1) Section 68 of the Act respecting municipal taxation (chapter F-2.1) is amended

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

"**68.** Structures forming part of a system of production, transmission or distribution of electric power and any works accessory to such a system or a component of such a system are not to be entered on the roll.";

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

"Thoroughfares, fences or landscape development works are not to be entered on the roll if they are accessory to the system or a component of the system. In that respect, any public or private road, regardless of its area, is a thoroughfare accessory to an electric system or to a component of such a system, even if it is not used exclusively for the purposes of the system or component.";

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

"Works accessory to an electric system or a component of such a system include works that have been built because of the existence of the network or component, regardless of whether they are materially connected and whether they are used for the production, transmission or distribution of electric power or for the operation of the system or component."

(2) Subsection 1 applies from the calendar year 2016.

44. (1) The Act is amended by inserting the following after section 210:

"**DIVISION I.1**

"GRANT FOR SENIORS TO OFFSET A MUNICIPAL TAX INCREASE

"§1. — *Interpretation and general rules*

"**210.1.** In this division, unless the context indicates otherwise,

"eligible spouse" of a person for a year means the person who is the person'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 a person for a year means the aggregate of the income of the person for the year, determined under Part I of the Taxation Act, and the income, for the year, of the person's eligible spouse for the year, determined under that Part I;

"roll" means the property assessment roll.

For the purposes of this division, "spouse" and "former spouse" must be construed in accordance with the rules of sections 2.2 and 2.2.1 of the Taxation Act.

"**210.2.** For the purposes of this division, a person is considered to be a person resident in Québec or Canada if the person is so considered for the purposes of the Taxation Act (chapter I-3), and is considered to be a person not resident in Québec or Canada in any other case.

"**210.3.** For the purposes of the definition of "family income" in the first paragraph of section 210.1, the following rules apply:

(1) the income for a year of a person who was not resident in Canada throughout the year is deemed to be equal to the income that would be determined in respect of the person for the year under Part I of the Taxation Act (chapter I-3) if the person had been resident in Québec and in Canada throughout the year or, if the person died in the year, throughout the period of the year preceding the time of death; and

(2) if a person becomes a bankrupt in a year, section 779 of the Taxation Act does not apply for the purpose of determining the person's income for the year.

"**210.4.** The amount referred to in paragraph 5 of section 210.5 that must be used for a year subsequent to the year 2016 is to be adjusted 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 amount so used by the factor determined by the formula

(A/B) – 1.

In the formula in the first paragraph,

(1) A is the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period that ended on 30 September of the year preceding that for which an amount is to be adjusted; 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 adjusted.

For the purposes of the first paragraph, where the factor determined by the formula in that paragraph is less than zero, it is deemed to be equal to zero.

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

If the amount that results from the adjustment provided for in the first paragraph is not a multiple of $100, it is to be rounded to the nearest multiple of $100 or, if it is equidistant from two such multiples, to the higher multiple.

"§2. — *Grant entitlement*

"**210.5.** Subject to section 210.13, a person is entitled to a grant for a particular year, subsequent to the year 2015, in respect of an entirely residential assessment unit consisting of only one dwelling (in this division referred to as the "specified assessment unit"), other than the assessment unit referred to in the second paragraph, if

(1) at the end of 31 December of the year preceding the particular year, the person is resident in Québec and has owned the specified assessment unit for at least 15 consecutive years;

(2) the person has reached 65 years of age before the beginning of the particular year;

(3) the person is a person to whom the municipal tax account relating to the specified assessment unit was sent for the particular year;

(4) the specified assessment unit is the person's principal place of residence at the time of the sending of the municipal tax account relating to the specified assessment unit for the particular year; and

(5) the person's family income for the year preceding the particular year does not exceed $50,000.

For the purposes of the first paragraph, an entirely residential assessment unit consisting of only one dwelling does not include a rectory that is exempt, in whole or in part, from municipal or school taxes under section 231.1.

"**210.6.** For the purposes of subparagraph 1 of the first paragraph of section 210.5, where a person has become the owner, as a result of a transfer, of a specified assessment unit that was owned before the transfer by the person's spouse, or the person's former spouse if the transfer was made under a decree, order or judgment of a competent tribunal, or under a written separation agreement, within the meaning of section 1 of the Taxation Act (chapter I-3), relating to a partition of property between them in settlement of rights arising out of, or on the breakdown of, their marriage, the person is deemed to have owned the specified assessment unit during each year that preceded the year of the transfer and in which the person's spouse or former spouse, as the case may be, owned the specified assessment unit or was deemed to own it under this section.

"§3. — *Grant calculation*

"**210.7.** The amount of the grant to which a person to whom section 210.5 applies is entitled in respect of a specified assessment unit situated in the territory of a municipality for a year to which a roll applies (in this section referred to as the "current roll") is equal to the lesser of $500 and the amount determined by the formula

$$\{A \times [B - (C \times D)]\} + E.$$

In the formula in the first paragraph,

(1) A is the rate resulting from the addition of the rates of the following municipal property taxes that are applicable for the year to the specified assessment unit for the first fiscal year to which the current roll applies:

(*a*) the general property tax,

(*b*) each of the special property taxes that are imposed on all of the specified assessment units situated in the territory of the municipality, on the basis of their taxable value,

(*c*) a special tax whose purpose is to reimburse the debts of a municipality that ceased to exist following an amalgamation and that is imposed on all of the specified assessment units situated in the territory of the municipality that ceased to exist, on the basis of their taxable value,

(*d*) if the specified assessment unit is situated in the territory of a borough of Ville de Montréal, the borough tax that is imposed by the borough council on all of the specified assessment units situated in the territory of the borough, on the basis of their taxable value, and

(*e*) the urban agglomeration tax that is imposed by an urban agglomeration council on all of the specified assessment units situated in the territory of the municipality, on the basis of their taxable value;

(2) B is the value of the specified assessment unit entered on the current roll, as that roll stands on the day of its deposit;

(3) C is the value of the specified assessment unit entered on the roll immediately preceding the current roll, as that roll stands on the day preceding the day of the deposit of the current roll;

(4) D is an amount equal to the amount determined by the formula

$$(F/G) + 0.075;$$

(5) E is the amount of the grant awarded, under this division and in respect of the specified assessment unit, for the last year to which the roll immediately preceding the current roll relates, to the person or to any other person; and

(6) where the difference between the amount that B represents and the product obtained by multiplying the amounts that C and D represent is less than zero, such difference is deemed to be equal to zero.

In the formula in subparagraph 4 of the second paragraph,

(1) F is the amount obtained by dividing the total of the values entered on lines 501, 502 and 514 of the section entitled "VALEURS DES LOGEMENTS" of the form that is prescribed by the regulation made under paragraph 1 of section 263 and that pertains to the summary of the property assessment roll reflecting the state of the current roll on the day of its deposit by the total number of dwellings entered on those lines; and

(2) G is the amount obtained by dividing the total of the values entered on lines 501, 502 and 514 of the section entitled "VALEURS DES LOGEMENTS" of the form that is prescribed by the regulation made under paragraph 1 of section 263 and that pertains to the summary of the property assessment roll preceding the roll referred to in subparagraph 1 and reflecting its state on the day preceding the day of the deposit of the current roll by the total number of dwellings entered on those lines.

For the purpose of applying this section to a particular year subsequent to the year 2016, where the last year to which the roll immediately preceding the current roll relates is the year 2016 and the amount represented by E in the formula in the first paragraph for the particular year in respect of the specified assessment unit is greater than $500, that amount is deemed to be equal to $500 for the particular year.

"**210.8.** Where the amount determined by the formula in the first paragraph of section 210.7 is a decimal number, the decimal part is dropped and the integer is increased by 1 if the first decimal digit is greater than 4.

Where the amount determined by the formula in subparagraph 4 of the second paragraph of section 210.7 or the quotient resulting from the division under subparagraph 1 or 2 of the third paragraph of that section is a number that 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.

"**210.9.** Where a municipality applies, in respect of a roll, the measure for averaging the variation in taxable values provided for in Division IV.3, the formula in the first paragraph of section 210.7 is to be replaced, in relation to a particular year to which the roll applies, by

(1) $1/3 \{A \times [B - (C \times D)]\} + E$, where the averaging measure applies to three fiscal years and the particular year corresponds to the first of those fiscal years;

(2) 2/3 {A × [B – (C × D)]} + E, where the averaging measure applies to three fiscal years and the particular year corresponds to the second of those fiscal years; or

(3) 1/2 {A × [B – (C × D)]} + E, where the averaging measure applies only to two fiscal years and the particular year corresponds to the first of those fiscal years.

"**210.10.** Unless the amount of the grant that a person may obtain for a year (in respect of a specified assessment unit, if section 210.5 applied to the person and if the formula in the first paragraph of section 210.7 were read without reference to "+ E") is specified on the municipal tax account, a municipality shall specify that amount in the prescribed form containing prescribed information and send the form to the person on or before the last day of February of that year.

"**210.11.** Where, on a date subsequent to the date of the deposit of a roll, an alteration (other than an alteration referred to in section 210.12) is made to the roll to reflect the decrease in the taxable value of a specified assessment unit, subparagraph 2 of the second paragraph of section 210.7 is to be read, in relation to the specified assessment unit, for any year beginning after the date of the alteration and to which the roll applies, as if "as that roll stands on the day of its deposit" were replaced by "as that roll stands at the end of the fiscal year in which the taxable value of the specified assessment unit was reduced".

"**210.12.** Where an alteration to the taxable value of a specified assessment unit is effective from the date of coming into force of a roll or the day before that date, the amount of the grant provided for in section 210.7, in relation to the specified assessment unit for a year to which the roll applies, is to be determined or redetermined, as the case may be, taking into account, for the purposes of subparagraph 2 or 3 of the second paragraph of that section, the taxable value of the specified assessment unit as altered.

Where an alteration provided for in the first paragraph is made to a roll after an application under section 210.13 has been filed with the Minister of Revenue by a person, in relation to a specified assessment unit, for a particular year to which the roll applies, the following rules apply:

(1) section 210.10 applies to the municipality in respect of which the roll was altered, but the form referred to in that section must, if applicable, be sent again to the person within a reasonable time; and

(2) on or before the sixtieth day after the date of sending of the altered municipal taxes account, if the tax account specifies the amount of the potential grant, or, in any other case, of the form referred to in section 210.10, that was sent to the person because of the alteration to the roll, the person shall file an application for the review with the Minister of Revenue.

"§4. — *Grant application*

"**210.13.** A person wishing to benefit from a grant for a particular year in respect of a specified assessment unit must file an application on or before 31 December of the fourth year that follows the particular year with the Minister of Revenue in the prescribed form containing prescribed information that the person must enclose with the fiscal return the person is required to file under section 1000 of the Taxation Act (chapter I-3) for the year that ended immediately before the beginning of the particular year or would be required to file if tax were payable by the person for that year under Part I of that Act.

"**210.14.** If, for a year, more than one person could, but for this section, be entitled to an amount under section 210.7 in respect of a specified assessment unit that the persons jointly own, the total of the amounts to which each of those persons may be entitled under that section for the year in relation to the specified assessment unit may not exceed the particular amount to which only one of those persons could be entitled under that section for the year in relation to the specified assessment unit if that person were the sole owner of the specified assessment unit.

If the persons cannot agree on the portion of the particular amount to which each person would, but for this section, be entitled under section 210.7, the Minister of Revenue may determine the portion of that amount to which each person is entitled under that section.

"§5. — *Administrative provisions*

"**210.15.** The Minister of Revenue shall examine, with dispatch, the application filed under this division, determine the amount of the grant to which the person is entitled and send the person a notice of determination in that respect.

"**210.16.** The Minister of Revenue may redetermine the amount of a grant

(1) within three years after the date of sending of the notice of determination provided for in section 210.15; or

(2) at any time, if the applicant

(*a*) misrepresented the facts through negligence or wilful omission, committed fraud in making the application or furnishing any other information for the payment of the grant provided for in this division, or

(*b*) filed a waiver with the Minister in prescribed form.

"**210.17.** The provisions of the Tax Administration Act (chapter A-6.002), to the extent that they relate to an assessment or reassessment, apply, with the necessary modifications, to the determination or redetermination of an amount under this division.

"**210.18.** The payment of a grant to a person is deemed to be a refund to the person by reason of the application of a fiscal law.

"**210.19.** The sums required for the payment of a grant owing under this division are taken out of the tax revenues collected under the Taxation Act (chapter I-3).

"**210.20.** This division is deemed to be a fiscal law within the meaning of the Tax Administration Act (chapter A-6.002)."

(2) Subsection 1 has effect from 1 January 2016. However, where section 210.7 of the Act applies in respect of a grant application filed before 24 September 2016, the portion of the first paragraph of that section before the formula is to be read without reference to "the lesser of $500 and".

ACT TO ESTABLISH FONDACTION, LE FONDS DE DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS NATIONAUX POUR LA COOPÉRATION ET L'EMPLOI

45. (1) Section 18 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 "Aux fins" in the French text by "Pour l'application";

(2) by adding the following paragraph:

"Except for the purposes of subparagraph 8 of the fifth paragraph of section 19, an investment in an entity that is not an enterprise within the meaning of the first paragraph and that is either a partnership (other than a partnership that is an investment fund) or a legal person is deemed to be an investment in a particular enterprise, if the investment was made with a view to investing in the particular enterprise."

(2) Subsection 1 has effect from 1 June 2016.

46. (1) Section 19 of the Act is amended

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

"However, for a particular fiscal year, the Fund's eligible investments must represent, on the average, at least the following percentage of the Fund's average net assets for the preceding year:

(1) 60%, if the particular fiscal year ends on 31 May 2015;

(2) 61%, if the particular fiscal year ends on 31 May 2016;

(3) 62%, if the particular fiscal year ends on 31 May 2017;

(4) 63%, if the particular fiscal year ends on 31 May 2018;

(5) 64%, if the particular fiscal year ends on 31 May 2019; or

(6) 65%, if the particular fiscal year begins after 31 May 2019.";

(2) by replacing "31 May 2016" in subparagraph 8 of the fifth paragraph by "31 May 2021";

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

"For the purposes of subparagraph 2 of the fifth paragraph, an investment made by an entity that is neither an enterprise within the meaning of the first paragraph of section 18 nor an investment fund, otherwise than as first purchaser for the acquisition of securities issued by a partnership or a legal person, is deemed to have been made by the Fund in proportion to its share in the entity, if one of the main reasons for which the Fund holds an interest in the entity is to enable the financing of such an acquisition.";

(4) by replacing "1 January 2017" in subparagraph 4 of the tenth paragraph by "1 January 2022".

(2) Paragraph 1 of subsection 1 has effect from 26 March 2015.

(3) Paragraphs 2 and 4 of subsection 1 have effect from 17 March 2016.

(4) Paragraph 3 of subsection 1 has effect from 1 June 2016.

47. (1) Section 19.2 of the Act is amended by replacing the first paragraph by the following paragraph:

"**19.2.** The approval by the Minister of Finance of an investment policy referred to in the first paragraph of section 19.1 is valid for a maximum period of five fiscal years beginning on the first day of the fiscal year in which the investment policy became applicable."

(2) Subsection 1 applies in respect of the approval of an investment policy by the Minister of Finance after 30 June 2016.

48. (1) Section 20 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

"**20.** If, for a particular fiscal year, the Fund fails to comply with the requirement of the second paragraph of section 19, the Fund may not issue class "A" or class "B" shares or fractional shares in the following fiscal year for a total consideration exceeding the amount determined as follows:

(1) 75% of the total consideration paid for class "A" and class "B" shares or fractional shares issued in the preceding fiscal year, excluding the total

consideration paid for class "A" and class "B" shares or fractional shares acquired and paid by payroll deduction or account debit in accordance with Division V or acquired under a subscription agreement entered into with an employer in favour of the employer's employees, if the percentage of the Fund's eligible average investments for the particular fiscal year relative to the Fund's average net assets for the preceding fiscal year is

(*a*) less than 60%, but not less than 50%, if the particular fiscal year ends on 31 May 2015,

(*b*) less than 61%, but not less than 51%, if the particular fiscal year ends on 31 May 2016,

(*c*) less than 62%, but not less than 52%, if the particular fiscal year ends on 31 May 2017,

(*d*) less than 63%, but not less than 53%, if the particular fiscal year ends on 31 May 2018,

(*e*) less than 64%, but not less than 54%, if the particular fiscal year ends on 31 May 2019, or

(*f*) less than 65%, but not less than 55%, if the particular fiscal year begins after 31 May 2019;

(2) 50% of the consideration referred to in subparagraph 1 if the percentage of the Fund's eligible average investments for the particular fiscal year relative to the Fund's average net assets for the preceding fiscal year is

(*a*) less than 50%, but not less than 40%, if the particular fiscal year ends on 31 May 2015,

(*b*) less than 51%, but not less than 41%, if the particular fiscal year ends on 31 May 2016,

(*c*) less than 52%, but not less than 42%, if the particular fiscal year ends on 31 May 2017,

(*d*) less than 53%, but not less than 43%, if the particular fiscal year ends on 31 May 2018,

(*e*) less than 54%, but not less than 44%, if the particular fiscal year ends on 31 May 2019, or

(*f*) less than 55%, but not less than 45%, if the particular fiscal year begins after 31 May 2019; or

(3) 25% of the consideration referred to in subparagraph 1 if the percentage of the Fund's eligible average investments for the particular fiscal year relative to the Fund's average net assets for the preceding fiscal year is

(*a*) less than 40%, but not less than 30%, if the particular fiscal year ends on 31 May 2015,

(*b*) less than 41%, but not less than 31%, if the particular fiscal year ends on 31 May 2016,

(*c*) less than 42%, but not less than 32%, if the particular fiscal year ends on 31 May 2017,

(*d*) less than 43%, but not less than 33%, if the particular fiscal year ends on 31 May 2018,

(*e*) less than 44%, but not less than 34%, if the particular fiscal year ends on 31 May 2019, or

(*f*) less than 45%, but not less than 35%, if the particular fiscal year begins after 31 May 2019.

The Fund may not issue any class "A" or class "B" shares or fractional shares in the fiscal year following the particular fiscal year if the percentage of the Fund's eligible average investments for the particular fiscal year relative to the Fund's average net assets for the preceding fiscal year is less than

(1) 30%, if the particular fiscal year ends on 31 May 2015;

(2) 31%, if the particular fiscal year ends on 31 May 2016;

(3) 32%, if the particular fiscal year ends on 31 May 2017;

(4) 33%, if the particular fiscal year ends on 31 May 2018;

(5) 34%, if the particular fiscal year ends on 31 May 2019; or

(6) 35%, if the particular fiscal year begins after 31 May 2019."

(2) Subsection 1 has effect from 26 March 2015.

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

49. (1) Section 14 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 "Aux fins" in the French text by "Pour l'application";

(2) by adding the following paragraph:

"Except for the purposes of subparagraph 8 of the sixth paragraph of section 15, an investment in an entity that is not an enterprise within the meaning

of the first paragraph and that is either a partnership (other than a partnership that is an investment fund) or a legal person is deemed to be an investment in a particular enterprise, if the investment was made with a view to investing in the particular enterprise."

(2) Subsection 1 has effect from 1 June 2016.

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

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

"However, for a particular fiscal year, the Fund's eligible investments must represent, on the average, at least the following percentage of the Fund's average net assets for the preceding fiscal year:

(1) 60%, if the particular fiscal year ends on 31 May 2015;

(2) 61%, if the particular fiscal year ends on 31 May 2016;

(3) 62%, if the particular fiscal year ends on 31 May 2017;

(4) 63%, if the particular fiscal year ends on 31 May 2018;

(5) 64%, if the particular fiscal year ends on 31 May 2019; or

(6) 65%, if the particular fiscal year begins after 31 May 2019.";

(2) by replacing "60% of the Fund's average net assets" in subparagraphs 5, 6 and 7 of the fifth paragraph by "the percentage specified in the second paragraph of the Fund's average net assets that is applicable";

(3) by replacing subparagraph 3 of the sixth paragraph by the following subparagraph:

"(3) investments of the Fund or any of its wholly-controlled subsidiaries in new or substantially renovated income-producing immovables situated in Québec, up to 5% of the Fund's net assets at the end of the preceding fiscal year;";

(4) by inserting "and before 23 June 2016" after "11 March 2003" in subparagraph 5 of the sixth paragraph;

(5) by inserting the following subparagraph after subparagraph 5 of the sixth paragraph:

"(5.1) strategic investments made by the Fund after 22 June 2016, in accordance with an investment policy adopted by the board of directors of the Fund and approved by the Minister of Finance, in an enterprise whose assets are less than $500,000,000 or whose net equity is not over $200,000,000, or

otherwise than as first purchaser for the acquisition of securities issued by an enterprise having such assets or net equity;";

(6) by replacing "31 May 2016" in subparagraph 8 of the sixth paragraph by "31 May 2021";

(7) by striking out subparagraphs 10 and 11 of the sixth paragraph;

(8) by adding the following subparagraph after subparagraph 15 of the sixth paragraph:

"(16) investments made by the Fund in Fonds de solidarité FTQ Pôles Logistiques, S.E.C.";

(9) by replacing "8 to 10" and "13 and 15" in the ninth paragraph by "8, 9" and "13, 15 and 16", respectively;

(10) by replacing "subparagraph 2" in the tenth paragraph by "subparagraphs 2 and 5.1";

(11) by inserting the following paragraph after the tenth paragraph:

"For the purposes of subparagraphs 2, 5.1 and 6 of the sixth paragraph, an investment made by an entity that is neither an enterprise within the meaning of the first paragraph of section 14 nor an investment fund, otherwise than as first purchaser for the acquisition of securities issued by a partnership or a legal person, is deemed to have been made by the Fund in proportion to its share in the entity, if one of the main reasons for which the Fund holds an interest in the entity is to enable the financing of such an acquisition.";

(12) by replacing "20%" in subparagraph 1 of the eleventh paragraph by "12.5%";

(13) by replacing "in subparagraph 5" and "7.5%" in subparagraph 2 of the eleventh paragraph by "in subparagraphs 5 and 5.1" and "17.5%", respectively;

(14) by replacing subparagraph 3 of the eleventh paragraph by the following subparagraph:

"(3) the aggregate of the investments described in subparagraph 6 of that paragraph may not exceed 10% of the Fund's net assets at the end of the preceding fiscal year;";

(15) by inserting the following subparagraph after subparagraph 3 of the eleventh paragraph:

"(3.1) the aggregate of the investments described in subparagraph 7 of that paragraph may not exceed 7.5% of the Fund's net assets at the end of the preceding fiscal year;";

(16) by replacing "1 January 2017" in subparagraph 4 of the eleventh paragraph by "1 January 2022";

(17) by striking out subparagraph 7 of the eleventh paragraph;

(18) by adding the following subparagraph after subparagraph 8 of the eleventh paragraph:

"(9) the investments described in subparagraph 16 of that paragraph are deemed to be increased by 25%, but the aggregate of those investments may not exceed $100,000,000 for the particular fiscal year before the increase.";

(19) by replacing the twelfth paragraph by the following paragraph:

"The following investments are not permitted under subparagraph 3 of the sixth paragraph:

(1) investments in immovables situated in Québec and intended mainly for the operation of shopping centres otherwise than as part of a project in the recreation and tourism sector; and

(2) investments made after 22 June 2016, in accordance with an investment policy referred to in subparagraph 5.1 of that paragraph, in property infrastructure projects with a socio-economic vocation."

(2) Paragraphs 1 and 2 of subsection 1 have effect from 26 March 2015.

(3) Paragraph 3 of subsection 1 applies to a fiscal year that begins after 30 June 2001.

(4) Paragraphs 4, 5, 10, 12 to 15 and 19 of subsection 1 apply to a fiscal year that begins after 31 May 2016.

(5) Paragraphs 6 and 16 of subsection 1 have effect from 17 March 2016.

(6) Paragraphs 8 and 18 of subsection 1 apply to a fiscal year that begins after 31 May 2014.

(7) Paragraph 9 of subsection 1, where it replaces "13 and 15" by "13, 15 and 16", applies to a fiscal year that begins after 31 May 2014.

(8) Paragraph 11 of subsection 1 has effect from 1 June 2016.

51. (1) Section 15.0.2 of the Act is amended by replacing the first paragraph by the following paragraph:

"**15.0.2.** The approval by the Minister of Finance of an investment policy referred to in subparagraph 5.1 of the sixth paragraph of section 15 or in the first paragraph of section 15.0.1 is valid for a maximum period of five fiscal

years beginning on the first day of the fiscal year in which the investment policy became applicable."

(2) Subsection 1 applies in respect of the approval of an investment policy by the Minister of Finance after 30 June 2016.

52. (1) Section 15.1 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

"**15.1.** If, for a particular fiscal year, the Fund fails to comply with the requirement of the second paragraph of section 15, the Fund may not issue class "A" shares or fractional shares in the following fiscal year for a total consideration exceeding the amount determined as follows:

(1) 75% of the total consideration paid for class "A" shares or fractional shares issued in the preceding fiscal year, excluding the total consideration paid for class "A" shares or fractional shares acquired and paid by payroll deduction in accordance with Division IV or acquired under a subscription agreement entered into with an employer in favour of the employer's employees, if the percentage of the Fund's eligible average investments for the particular fiscal year relative to the Fund's average net assets for the preceding fiscal year is

(*a*) less than 60%, but not less than 50%, if the particular fiscal year ends on 31 May 2015,

(*b*) less than 61%, but not less than 51%, if the particular fiscal year ends on 31 May 2016,

(*c*) less than 62%, but not less than 52%, if the particular fiscal year ends on 31 May 2017,

(*d*) less than 63%, but not less than 53%, if the particular fiscal year ends on 31 May 2018,

(*e*) less than 64%, but not less than 54%, if the particular fiscal year ends on 31 May 2019, or

(*f*) less than 65%, but not less than 55%, if the particular fiscal year begins after 31 May 2019;

(2) 50% of the consideration if the percentage of the Fund's eligible average investments for the particular fiscal year relative to the Fund's average net assets for the preceding fiscal year is

(*a*) less than 50%, but not less than 40%, if the particular fiscal year ends on 31 May 2015,

(*b*) less than 51%, but not less than 41%, if the particular fiscal year ends on 31 May 2016,

(*c*) less than 52%, but not less than 42%, if the particular fiscal year ends on 31 May 2017,

(*d*) less than 53%, but not less than 43%, if the particular fiscal year ends on 31 May 2018,

(*e*) less than 54%, but not less than 44%, if the particular fiscal year ends on 31 May 2019, or

(*f*) less than 55%, but not less than 45%, if the particular fiscal year begins after 31 May 2019; or

(3) 25% of the consideration if the percentage of the Fund's eligible average investments for the particular fiscal year relative to the Fund's average net assets for the preceding fiscal year is

(*a*) less than 40%, but not less than 30%, if the particular fiscal year ends on 31 May 2015,

(*b*) less than 41%, but not less than 31%, if the particular fiscal year ends on 31 May 2016,

(*c*) less than 42%, but not less than 32%, if the particular fiscal year ends on 31 May 2017,

(*d*) less than 43%, but not less than 33%, if the particular fiscal year ends on 31 May 2018,

(*e*) less than 44%, but not less than 34%, if the particular fiscal year ends on 31 May 2019, or

(*f*) less than 45%, but not less than 35%, if the particular fiscal year begins after 31 May 2019.

The Fund may not issue any class "A" shares or fractional shares in the fiscal year following the particular fiscal year if the percentage of the Fund's eligible average investments for the particular fiscal year relative to the Fund's average net assets for the preceding fiscal year is less than

(1) 30%, if the particular fiscal year ends on 31 May 2015;

(2) 31%, if the particular fiscal year ends on 31 May 2016;

(3) 32%, if the particular fiscal year ends on 31 May 2017;

(4) 33%, if the particular fiscal year ends on 31 May 2018;

(5) 34%, if the particular fiscal year ends on 31 May 2019; or

(6) 35%, if the particular fiscal year begins after 31 May 2019."

(2) Subsection 1 has effect from 26 March 2015.

MINING TAX ACT

53. (1) Section 5 of the Mining Tax Act (chapter I-0.4) is amended by replacing subparagraph 1 of the first paragraph by the following subparagraph:

"(1) its mining tax on its annual profit for the fiscal year, determined under any of sections 29.1 to 29.3; and".

(2) Subsection 1 has effect from 1 January 2014.

54. (1) Section 6.2 of the Act is amended by replacing the third paragraph by the following paragraph:

"The operator is bound to provide to the valuator mandated by the Minister the facilities and the equipment, other than computer equipment, required to determine the gross value of the annual output of the gemstones."

(2) Subsection 1 applies to a fiscal year that ends after 17 March 2016.

55. (1) Section 10.18 of the Act is amended by replacing the first paragraph by the following paragraph:

"**10.18.** A person or partnership ceasing, for an indeterminate period, all activities that relate to the person's or partnership's mining operation is deemed to alienate, at the time (in this paragraph referred to as the "time of the deemed alienation") that is immediately before the time the fiscal year in which those activities cease ends, in accordance with section 2.1, each of the person's or partnership's properties of a class for proceeds of alienation equal to

(1) where the person or partnership alienates the property at any time, in the course of the cessation of those activities, in favour of another person or partnership to which the person or partnership is related, within the meaning of Chapter IV of Title II of Book I of Part I of the Taxation Act (chapter I-3), and that other person or partnership is an operator for the fiscal year of that other person or partnership including that time, the proportion of the undepreciated capital cost of the class of property which includes the property, determined immediately before the time of the deemed alienation, that the capital cost of the property at that time is of the aggregate of all amounts each of which is the capital cost of a property of that class at the time of the deemed alienation; or

(2) in any other case, the lesser of the fair market value of the property at the time of the deemed alienation and the capital cost of the property at that time."

(2) Subsection 1 applies in respect of a property of a person or partnership ceasing all activities that relate to the person's or partnership's mining operation at a time that occurs after 17 March 2016. In addition, subsection 1 applies in respect of a property of a person or partnership ceasing, at a time that occurs after 5 May 2013 but before 18 March 2016, all activities that relate to the person's or partnership's mining operation where the property is, after that time, alienated in favour of another person or partnership and where the person or the partnership and the purchaser make a joint election in a document filed with the Minister of Revenue on or before 17 September 2016.

56. (1) The Act is amended by inserting the following before section 29.1:

"§1. — *Interpretation and general rules*

"**29.0.1.** In this division,

"adjusted annual profit" of an operator for a fiscal year means the amount that would be the operator's annual profit for the fiscal year if the fourth paragraph of section 8 were read without reference to subparagraph *e* of subparagraph 1 and subparagraph *f* of subparagraph 2;

"adjusted profit margin" of an operator for a fiscal year means the proportion that the operator's adjusted 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;

"profit margin" of an operator 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.

"**29.0.2.** 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 definition of "profit margin" in section 29.0.1 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 definition of "profit margin" in section 29.0.1 for the fiscal year is equal to zero, the aggregate is deemed to be equal to $1.

"**29.0.3.** For the purpose of determining the adjusted profit margin of an operator for a fiscal year, the following rules apply:

(1) where the adjusted annual profit of the operator for the fiscal year is greater than the aggregate described in the definition of "adjusted profit margin"

in section 29.0.1 for the fiscal year, the operator's adjusted profit margin for the fiscal year is deemed to be equal to 100%; and

(2) where the aggregate described in the definition of "adjusted profit margin" in section 29.0.1 for the fiscal year is equal to zero, the aggregate is deemed to be equal to $1.

"§2. — *Computation of the mining tax on annual profit*".

(2) Subsection 1 has effect from 1 January 2014.

57. (1) Section 29.1 of the Act is amended by striking out the third and fourth paragraphs.

(2) Subsection 1 has effect from 1 January 2014.

58. (1) The Act is amended by inserting the following sections after section 29.1:

"**29.2.** Despite section 29.1, where an operator so elects in the return it is required to file under section 36 for a fiscal year that begins after 31 December 2013 and that is deemed under section 2.1 to end immediately before the time at which the operator ceases for an indeterminate period all activities that relate to its mining operation, the operator's mining tax on its annual profit for that fiscal year is equal to the mining tax that would otherwise be determined under section 29.1 if "profit margin" were replaced in subparagraphs 2 to 5 of the second paragraph of section 29.1 by "adjusted profit margin".

"**29.3.** Despite sections 29.1 and 29.2, an operator's mining tax on its annual profit, for a fiscal year that begins after 31 December 2013 and that is deemed under section 2.1 to end immediately before the time at which the operator ceases for an indeterminate period all activities that relate to its mining operation, is equal to 16% of its annual profit for that fiscal year if 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 is equal to zero."

(2) Subsection 1 has effect from 1 January 2014.

59. (1) Section 31.3 of the Act is amended

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

"(1) the amount by which the operator's mining tax on its annual profit for the particular fiscal year, determined under any of sections 29.1 to 29.3, exceeds its minimum mining tax for the fiscal year, determined under section 30.1; and";

(2) by replacing subparagraph 2 of the third paragraph by the following subparagraph:

"(2) B is the operator's mining tax on its annual profit for the preceding fiscal year, determined under any of sections 29.1 to 29.3."

(2) Subsection 1 has effect from 1 January 2014.

60. (1) Section 35.4 of the Act is amended

(1) by inserting "and if the purchaser is an operator for its fiscal year that includes the acquisition," after "(chapter I-3)," in the portion before paragraph 1;

(2) by adding the following paragraph:

"For the purposes of this section, where the acquisition of a property occurs in the circumstances described in subparagraph 1 of the first paragraph of section 10.18, the following rules apply:

(1) no reference is to be made to subparagraph 1 of the first paragraph;

(2) the capital cost of the property to the former owner immediately before the acquisition is deemed to be the capital cost of the property to the former owner determined for the purposes of section 10.18; and

(3) subparagraphs 2 and 5 of the first paragraph are to be read as if "amount determined under paragraph 1" were replaced by "amount determined under subparagraph 1 of the first paragraph of section 10.18 in respect of the property"."

(2) Paragraph 1 of subsection 1 applies in respect of the acquisition of a property that occurs after 16 March 2016.

(3) Paragraph 2 of subsection 1 applies in respect of a property of a person or partnership acquired from another person or partnership in the context of the cessation, at a time that occurs after 17 March 2016 or, where an election referred to in subsection 2 of section 55 has been made in respect of the property, at a time that occurs after 5 May 2013, of all activities that relate to the other person's or partnership's mining operation.

TOBACCO TAX ACT

61. Section 9 of the Tobacco Tax Act (chapter I-2) is amended by replacing "at a retail sale" in the first paragraph by "at the time of a retail sale".

62. Section 9.1 of the Act is amended by replacing "at a retail sale" by "at the time of a retail sale".

TAXATION ACT

63. (1) Section 1 of the Taxation Act (chapter I-3) is amended

(1) by replacing paragraphs *b* and *c* of the definition of "taxation year" by the following paragraphs:

"(*b*) in the case of a succession that is a graduated rate estate, the particular period for which the succession's accounts are made up for purposes of assessment under this Part, which particular period must end at the end of the period that includes that time and for which the accounts are made up for purposes of assessment under the Income Tax Act; and

"(*c*) in any other case, a calendar year;";

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

""synthetic disposition arrangement", in respect of a property owned by a taxpayer, means one or more agreements or other arrangements that

(*a*) are entered into by the taxpayer or by a person or partnership that does not deal at arm's length with the taxpayer;

(*b*) have the effect, or would have the effect if entered into by the taxpayer instead of the person or partnership described in paragraph *a*, of eliminating all or substantially all the taxpayer's risk of loss and opportunity for profit or gain in respect of the property for a definite or indefinite period of time; and

(*c*) can, in respect of any agreement or arrangement entered into by a person or partnership that does not deal at arm's length with the taxpayer, reasonably be considered to have been entered into, in whole or in part, with the purpose of obtaining the effect described in paragraph *b*;";

(3) by replacing the portion of the definition of "majority interest partner" before paragraph *a* by the following:

""majority-interest partner", of a particular partnership at any time, means a person or partnership (in paragraphs *a* and *b* referred to as the "taxpayer")";

(4) by replacing the portion of paragraph *a* of the definition of "amount" before subparagraph i by the following:

"(*a*) in any case where section 187.2 or 187.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), paragraph *b*.1 of the definition of "amount" in subsection 1 of section 248 of that Act, as it reads in its application after 16 July 2005 and in relation to a taxation year of a taxpayer that begins before 1 January 2013, or any of sections 21.4.3, 21.10, 21.10.1, 740.1 to 740.3.1 and 740.5 applies to a stock dividend, the amount of the stock dividend is equal to the greater of";

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

""synthetic disposition period", of a synthetic disposition arrangement, means a definite or indefinite period of time during which the synthetic disposition arrangement has, or would have, the effect described in paragraph *b* of the definition of "synthetic disposition arrangement";";

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

""leveraged insured annuity policy" means a life insurance policy (other than an annuity contract) where

(*a*) a particular person or partnership is obligated after 20 March 2013 to repay an amount to another person or partnership (in this definition referred to as the "lender") at a time determined by reference to the death of a particular individual whose life is insured under the policy; and

(*b*) the lender is assigned an interest in

i. the policy, and

ii. an annuity contract the terms of which provide that annuity payments are to continue for a period that ends no earlier than the death of the particular individual;";

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

""leveraged insurance policy" means a life insurance policy (other than an annuity contract) where

(*a*) an amount is or may become

i. payable, under the terms of a borrowing, to a person or partnership that has been assigned an interest in the policy or in an investment account in respect of the policy, or

ii. payable, within the meaning of subparagraph *j* of the first paragraph of section 835, under a policy loan, within the meaning of paragraph *a*.1.1 of section 966, made in accordance with the terms and conditions of the policy; and

(*b*) either

i. the return credited to an investment account in respect of the policy is determined by reference to the rate of interest on the borrowing or policy loan, as the case may be, described in paragraph *a* and would not be credited to the account if the borrowing or policy loan, as the case may be, were not in existence, or

ii. the maximum amount of an investment account in respect of the policy is determined by reference to the amount of the borrowing or policy loan, as the case may be, described in paragraph *a*;";

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

""graduated rate estate" has the meaning assigned by section 646.0.1;";

(9) by replacing the definition of "international traffic" by the following definition:

""international traffic" means, in respect of a person or partnership carrying on a transportation business, a voyage made in the course of that business if the principal purpose of the voyage is to transport persons or goods between two places outside Canada or between Canada and a place outside Canada;";

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

""international shipping" means the operation of a ship owned or leased by a person or partnership (in this definition referred to as the "operator") that is used, either directly or as part of a pooling arrangement, primarily in transporting passengers or goods in international traffic—determined as if, in the case of a voyage between Canada and a place outside Canada, any port or other place on the Great Lakes or St. Lawrence River is in Canada—including the chartering of the ship, provided that one or more persons related to the operator (if the operator and each such person is a corporation), or persons or partnerships affiliated with the operator (in any other case), has complete possession, control and command of the ship, and any activity incident to or pertaining to the operation of the ship, but does not include

(*a*) the offshore storing or processing of goods;

(*b*) fishing;

(*c*) laying cable;

(*d*) salvaging;

(*e*) towing;

(*f*) tug-boating;

(*g*) offshore oil and gas activities (other than the transportation of oil and gas), including exploration and drilling activities;

(*h*) dredging; or

(*i*) leasing a ship to a lessee that has complete possession, control and command of the ship, unless the lessor or a corporation, trust or partnership

affiliated with the lessor has an eligible interest, within the meaning of section 11.1.1.4, in the lessee;".

(2) Paragraphs 1 and 8 of subsection 1 apply from the taxation year 2016.

(3) Paragraphs 2 and 5 of subsection 1 have effect from 21 March 2013.

(4) Paragraph 4 of subsection 1 has effect from 17 July 2005.

(5) Paragraphs 6 and 7 of subsection 1 apply to a taxation year that ends after 20 March 2013.

(6) Paragraphs 9 and 10 of subsection 1 apply to a taxation year that begins after 12 July 2013.

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

"**6.2.** For the purposes of this Part, if at a particular time a taxpayer (other than a corporation that is a foreign affiliate of a taxpayer resident in Canada and that did not carry on a business in Canada in its last taxation year beginning before the particular time) is subject to a loss restriction event and, where the taxpayer is a corporation or a succession that is a graduated rate estate, subsection 4 of section 249 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) does not apply to the taxpayer in respect of the loss restriction event, the following rules apply:

(*a*) subject to subparagraph *c*, the taxpayer's taxation year that would, but for this subparagraph, have included the particular time is deemed to have ended immediately before that time;

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

(*c*) subject to section 779, Chapter I of Title I.1 of Book VI and paragraph *a* of sections 851.22.23 and 999.1, and despite the definition of "taxation year" in section 1 and section 6.1, if a taxpayer that is a trust (other than a succession that is a graduated rate estate) has made an election under paragraph *b* of subsection 4 of section 249 of the Income Tax Act in relation to the taxpayer's taxation year that would, but for this section, have been its last taxation year that ends before the particular time, and that would, but for this subparagraph, have ended within the seven-day period that ends immediately before that time, that taxation year is, except if the taxpayer is subject to a loss restriction event within that period, deemed to end immediately before that time.

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

(2) Subsection 1 has effect from 21 March 2013. However, where section 6.2 of the Act applies to a taxation year preceding the taxation year 2016,

(1) the portion of that section before subparagraph *a* of the first paragraph is to be read as follows:

"**6.2.** For the purposes of this Part, if at a particular time a taxpayer (other than a corporation that is a foreign affiliate of a taxpayer resident in Canada and that did not carry on a business in Canada in its last taxation year beginning before the particular time) is subject to a loss restriction event and, where the taxpayer is a corporation or a testamentary trust, subsection 4 of section 249 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) does not apply to the taxpayer in respect of the loss restriction event, the following rules apply:"; and

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

"(*c*) subject to section 779, Chapter I of Title I.1 of Book VI and paragraph *a* of sections 851.22.23 and 999.1, and despite the definition of "taxation year" in section 1 and section 6.1, if a taxpayer that is a trust (other than a testamentary trust) has made an election under paragraph *b* of subsection 4 of section 249 of the Income Tax Act in relation to the taxpayer's taxation year that would, but for this section, have been its last taxation year that ends before the particular time, and that would, but for this subparagraph, have ended within the seven-day period that ends immediately before that time, that taxation year is, except if the taxpayer is subject to a loss restriction event within that period, deemed to end immediately before that time."

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

"**6.2.1.** If the taxation year, determined for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), of a testamentary trust is deemed to end, in accordance with subsection 4.1 of section 249 of that Act and for the purposes of that Act, immediately before a particular time, a new taxation year of the trust is deemed, if the trust exists at the particular time, to begin at the particular time."

(2) Subsection 1 has effect from 31 December 2015.

66. (1) Section 6.3 of the Act is replaced by the following section:

"**6.3.** Subject to the second paragraph, the period for which the accounts of a succession that is a graduated rate estate are made up for purposes of assessment under this Part may not exceed 12 months and no change in the time at which that period ends may be made without the concurrence of the Minister.

However, the first paragraph does not apply in respect of a period for which the accounts of a succession that is a graduated rate estate are made up for purposes of assessment under this Part that, in accordance with paragraph *b* of the definition of "taxation year" in section 1, ends at the time at which the period for which the succession's accounts are made up for the purposes of assessment under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) ends.

For the purposes of paragraph *b* of the definition of "taxation year" in section 1, the period, including a particular day, for which the accounts of a succession that is a graduated rate estate are made up for purposes of assessment under the Income Tax Act is deemed to end at the time at which the taxation year of the succession that includes that day is deemed to end, for the purposes of that Act."

(2) Subsection 1 applies from the taxation year 2016.

67. (1) Section 6.4 of the Act is repealed.

(2) Subsection 1 applies in respect of a particular time that occurs after 31 December 2015.

68. (1) Section 7 of the Act is amended by replacing subparagraphs i to ii of subparagraph *b* of the second paragraph by the following subparagraphs:

"i. a business or property of an individual, other than an individual in respect of whom any of sections 980 to 999.1 applies or other than a trust,

"i.1. a business or property of a trust, other than a mutual fund trust if the fiscal period is one in respect of which subparagraph *c* of the first paragraph of section 1121.7, as it read in respect of the fiscal period, applies or other than a succession that is a graduated rate estate,

"ii. a business or property of a partnership of which an individual (other than an individual in respect of whom any of sections 980 to 999.1 applies or other than a succession that is a graduated rate estate), a professional corporation, or a partnership in respect of which this subparagraph ii applies, would, if the fiscal period ended at the end of the calendar year in which the period began, be a member in the fiscal period, or".

(2) Subsection 1 applies from the taxation year 2016.

69. (1) Section 7.11.2 of the Act is amended by striking out "or paragraph *f* of section 769" in the first paragraph.

(2) Subsection 1 applies from the taxation year 2016.

70. (1) Section 11.1.1 of the Act is amended

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

"i. has international shipping as its principal business in the year, or

"ii. holds eligible interests in one or more eligible entities throughout the year and at no time in the year is the total of the cost amounts to it of all those eligible interests and of all debts owing to it by an eligible entity in which an eligible interest is held by it, by a person related to it or by a partnership affiliated with it less than 50% of the total of the cost amounts to it of all its property;";

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

"i. gross revenue from international shipping,

"ii. gross revenue from an eligible interest held by it in an eligible entity,";

(3) by inserting the following subparagraph after subparagraph ii of paragraph *b*:

"ii.1. interest on a debt owing by an eligible entity in which an eligible interest is held by it, by a person related to it or by a partnership affiliated with it, or";

(4) by replacing subparagraph iii of paragraph *b* by the following subparagraph:

"iii. a combination of amounts described in subparagraphs i to ii.1; and".

(2) Subsection 1 applies to a taxation year that begins after 12 July 2013.

71. (1) The Act is amended by inserting the following sections after section 11.1.1:

"**11.1.1.1.** For the purposes of paragraph *b* of section 11.1.1, any amount of profit allocated from a partnership to a member of the partnership for a taxation year is deemed to be gross revenue of the member from the member's interest in the partnership for the year.

"**11.1.1.2.** Section 11.1.1.3 applies to a corporation, trust or partnership (in this section and section 11.1.1.3 referred to as the "relevant entity") for a taxation year if

(*a*) the relevant entity does not satisfy the condition in subparagraph i of paragraph *a* of section 11.1.1, determined without reference to section 11.1.1.3;

(*b*) all or substantially all the gross revenue of the relevant entity for the year consists of

i. gross revenue from the provision of services to one or more eligible entities, other than services described in any of paragraphs *a* to *h* of the definition of "international shipping" in section 1,

ii. gross revenue from international shipping,

iii. gross revenue from an eligible interest held by it in an eligible entity,

iv. interest on a debt owing by an eligible entity in which an eligible interest is held by it or a person related to it, or

v. a combination of amounts described in subparagraphs i to iv;

(*c*) either the relevant entity is a subsidiary wholly-owned corporation (within the meaning of subsection 5 of section 544) of the eligible entity referred to in paragraph *b* or an eligible interest in each eligible entity referred to in paragraph *b* is held throughout the year by

i. the relevant entity,

ii. one or more persons related to the relevant entity (if the relevant entity and each such person are corporations), or persons or partnerships affiliated with the relevant entity (in any other case), or

iii. the relevant entity and one or more persons or partnerships described in subparagraph ii; and

(*d*) all or substantially all the shares of the capital stock of, interests as a beneficiary under, or interests as a member of, the relevant entity, as the case may be, are held, directly or indirectly through one or more subsidiary wholly-owned corporations (within the meaning of subsection 5 of section 544), throughout the year by one or more corporations, trusts or partnerships that would be eligible entities if they did not own shares of, interests as a beneficiary under, or interests as a member of, the relevant entity.

"**11.1.1.3.** If the conditions referred to in section 11.1.1.2 are satisfied, for the purposes of section 11.1.1 and paragraph *b* of section 489, the following presumptions apply in respect of a relevant entity for a taxation year:

(*a*) the relevant entity is deemed to have international shipping as its principal business in the year; and

(*b*) the gross revenue described in subparagraph i of paragraph *b* of section 11.1.1.2 is deemed to be gross revenue from international shipping.

"**11.1.1.4.** For the purposes of sections 11.1.1 to 11.1.1.5,

"eligible entity", for a taxation year, means

(*a*) a corporation that is deemed under section 11.1.1 to be resident in a country other than Canada for the year; or

(*b*) a partnership or trust, if

i. it satisfies the conditions in subparagraph i or ii of paragraph *a* of section 11.1.1, and

ii. all or substantially all its gross revenue for the year consists of an amount described in any of subparagraphs i to iii of paragraph *b* of section 11.1.1;

"eligible interest" means

(*a*) in relation to a corporation, shares of the capital stock of the corporation that

i. give the holders of those shares not less than 25% of the votes that could be cast at an annual meeting of the shareholders of the corporation, and

ii. have a fair market value that is not less than 25% of the fair market value of all the issued and outstanding shares of the capital stock of the corporation;

(*b*) in relation to a trust, 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 the interests as a beneficiary under the trust; and

(*c*) in relation to a partnership, an interest as a member of the partnership with a fair market value that is not less than 25% of the fair market value of the interests of all members in the partnership.

"**11.1.1.5.** For the purpose of determining, for the purposes of sections 11.1.1 to 11.1.1.4, whether a person or partnership (in this section referred to as the "holder") holds an eligible interest in an eligible entity, the holder is deemed to hold all of the shares or interests as a beneficiary or all the interests as a member, as the case may be, in the eligible entity held by

(*a*) if the holder is a corporation,

i. each corporation related to the holder, and

ii. each person, other than a corporation, or partnership that is affiliated with the holder; and

(*b*) if the holder is not a corporation, each person or partnership affiliated with the holder."

(2) Subsection 1 applies to a taxation year that begins after 12 July 2013.

72. (1) The Act is amended by inserting the following after section 21.0.4:

"**CHAPTER IV.2**

"LOSS RESTRICTION EVENT

"**21.0.5.** In this chapter,

"beneficiary" has the meaning assigned by section 21.0.1;

"equity" has the meaning that would be assigned by the first paragraph of section 1129.70 if the definition of that expression were read without reference to its paragraph *e*;

"equity value" has the meaning assigned by the first paragraph of section 1129.70;

"majority-interest beneficiary" has the meaning assigned by section 21.0.1;

"majority-interest group of beneficiaries" has the meaning assigned by section 21.0.1;

"majority-interest group of partners" has the meaning assigned by section 21.0.1;

"person" includes a partnership;

"specified right", held at a particular time by a person in respect of a trust, means a right under a contract or otherwise, to acquire, either immediately or in the future and either absolutely or contingently, equity of the trust, or to cause the trust to redeem or cancel equity of the trust, unless the right is not exercisable at that time because its exercise is contingent on the death, bankruptcy or permanent disability of an individual;

"subsidiary", of a particular person at a particular time, means a corporation, partnership or trust (in this definition referred to as the "subject entity") where

(*a*) the particular person holds at that time property

i. that is equity of the subject entity, or

ii. that derives all or part of its fair market value, directly or indirectly, from equity of the subject entity; and

(*b*) the total of the following amounts is at that time equal to more than 50% of the equity value of the subject entity:

i. each amount that is the fair market value at that time of equity of the subject entity that is held at that time by the particular person or a person with whom the particular person is affiliated, and

ii. each amount (other than an amount described in subparagraph i) that is the portion of the fair market value at that time—derived directly or indirectly from equity of the subject entity—of a property that is held at that time by the particular person or a person with whom the particular person is affiliated.

"**21.0.6.** For the purposes of this Part, a taxpayer is at a particular time subject to a loss restriction event if

(*a*) the taxpayer is a corporation and at that time control of the corporation is acquired by a person or group of persons; or

(*b*) the taxpayer is a trust and

i. that time is after 20 March 2013 and after the time at which the trust is created, and

ii. at that time a person becomes a majority-interest beneficiary, or a group of persons becomes a majority-interest group of beneficiaries, of the trust.

"**21.0.7.** For the purposes of paragraph *b* of section 21.0.6, a person is deemed not to become a majority-interest beneficiary, and a group of persons is deemed not to become a majority-interest group of beneficiaries, of a particular trust solely because of

(*a*) the acquisition of equity of the particular trust by

i. a person from another person with whom the person was affiliated immediately before the acquisition,

ii. a person who was affiliated with the particular trust immediately before the acquisition,

iii. a succession from an individual, if the succession arose on and as a consequence of the death of the individual and the succession acquired the equity from the individual as a consequence of the death, or

iv. a particular person from a succession that arose on and as a consequence of the death of an individual, if the succession acquired the equity from the individual as a consequence of the death and the individual was affiliated with the particular person immediately before the death;

(*b*) a variation in the terms of the particular trust, the satisfaction of, or failure to satisfy, a condition under the terms of the particular trust, the exercise by any person of, or the failure by any person to exercise, a power, or, without restricting the generality of this paragraph, the redemption, surrender or

termination of equity of the particular trust at a particular time, if each majority-interest beneficiary, and each member of a majority-interest group of beneficiaries, of the particular trust immediately after the particular time was affiliated with the particular trust immediately before

i. the particular time, or

ii. in the case of the redemption or surrender of equity of the particular trust that was held, immediately before the particular time, by a succession and that was acquired by the succession from an individual as described in subparagraph iii of paragraph *a*, the individual's death;

(*c*) the transfer at a particular time of all the equity of the particular trust to a corporation, partnership or another trust (in this paragraph referred to as the "acquirer"), if

i. the only consideration for the transfer is equity, determined without reference to paragraph *d* of the definition of "equity" in the first paragraph of section 1129.70, of the acquirer,

ii. at all times before the particular time the acquirer held no property or held only property having a nominal value, and

iii. immediately after the particular time the acquirer is neither

(1) a subsidiary of any person, nor

(2) a corporation controlled, directly or indirectly in any manner whatever, by a person or group of persons;

(*d*) the transfer at a particular time of equity of the particular trust to a corporation, partnership or another trust (in this paragraph referred to as the "acquirer"), if

i. immediately before the particular time a person was a majority-interest beneficiary, or a group of persons was a majority-interest group of beneficiaries, of the particular trust,

ii. immediately after the particular time the person, or group of persons, as the case may be, described in subparagraph i in respect of the particular trust, and no other person or group of persons, is

(1) if the acquirer is a corporation, a person by whom, or a group of persons by which, the corporation is controlled directly or indirectly in any manner whatever,

(2) if the acquirer is a partnership, a majority-interest partner, or a majority-interest group of partners, of the partnership, and

(3) if the acquirer is a trust, a majority-interest beneficiary, or a majority-interest group of beneficiaries, of the trust, and

iii. at no time during a series of transactions or events that includes the transfer does the person or group of persons, as the case may be, described in subparagraph i in respect of the particular trust, cease to be a person or group of persons described in any of subparagraphs 1 to 3 of subparagraph ii in respect of the acquirer; or

(*e*) a transaction the parties to which are obligated to complete under the terms of an agreement in writing between the parties entered into before 21 March 2013, provided that none of the parties to the agreement may be excused from completing the transaction as a result of changes to the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

"**21.0.8.** For the purposes of paragraph *b* of section 21.0.6 and subject to section 21.0.7, a person is deemed to become at a particular time a majority-interest beneficiary of a particular trust if

(*a*) a particular person is at and immediately before the particular time a majority-interest beneficiary, or a member of a majority-interest group of beneficiaries, of the particular trust, and the particular person is at the particular time, but is not immediately before the particular time, a subsidiary of another person (in this paragraph referred to as the "acquirer"), unless

i. the acquirer is immediately before the particular time affiliated with the particular trust, or

ii. this paragraph previously applied to deem that a person became a majority-interest beneficiary of the particular trust because the particular person became, as part of a series of transactions or events that includes the particular person becoming at the particular time a subsidiary of the acquirer, a subsidiary of another person that is at the particular time a subsidiary of the acquirer; or

(*b*) at the particular time, as part of a series of transactions or events, two or more persons acquire equity of the particular trust in exchange for or upon a redemption or surrender of equity of, or as a consequence of a distribution from, a corporation, partnership or another trust, unless

i. a person affiliated with the corporation, partnership or other trust was immediately before the particular time a majority-interest beneficiary of the particular trust,

ii. if all the equity of the particular trust that was acquired at or before the particular time as part of the series of transactions or events were acquired by one person, the person would not at the particular time be a majority-interest beneficiary of the particular trust, or

iii. this paragraph previously applied to deem a person to become a majority-interest beneficiary of the particular trust because of an acquisition of equity of the particular trust that was part of the series of transactions or events.

"**21.0.9.** For the purposes of this chapter, the following rules apply:

(*a*) in determining whether persons are affiliated with each other

i. except for the purposes of paragraph *b* of the definition of "subsidiary" in section 21.0.5, section 21.0.3 applies without reference to the definition of "controlled" in section 21.0.1,

ii. individuals connected by blood relationship, marriage or adoption are deemed to be affiliated with one another, and

iii. if, at any time as part of a series of transactions or events a person acquires equity of a corporation, partnership or trust, and it can reasonably be concluded that one of the reasons for the acquisition, or for making any agreement or undertaking in respect of the acquisition, is to cause a condition in paragraph *a* or *b* of section 21.0.7 or subparagraph i of paragraph *a* or *b* of section 21.0.8 regarding affiliation to be satisfied at a particular time, the condition is deemed not to be satisfied at the particular time; and

(*b*) in determining whether a particular person becomes at a particular time a majority-interest beneficiary, or a particular group of persons becomes at a particular time a majority-interest group of beneficiaries, of a trust, the fair market value of each person's equity of the trust is to be determined at and immediately before the particular time

i. without reference to the portion of that fair market value that is attributable to property acquired if it can reasonably be concluded that one of the reasons for the acquisition is to cause paragraph *b* of section 21.0.6, or any provision that applies by reference to a trust being subject to a loss restriction event at any time, not to apply,

ii. without reference to the portion of that fair market value that is attributable to a change in the fair market value of all or part of any equity of the trust if it can reasonably be concluded that one of the reasons for the change is to cause paragraph *b* of section 21.0.6, or any provision that applies by reference to a trust being subject to a loss restriction event at any time, not to apply, and

iii. as if each specified right held immediately before the particular time by the particular person, or by a member of the particular group of persons, in respect of the trust is at that time exercised if it can reasonably be concluded that one of the reasons for the acquisition of the right is to cause paragraph *b* of section 21.0.6, or any provision that applies by reference to a trust being subject to a loss restriction event at any time, not to apply.

"**21.0.10.** For the purposes of this Part, if a trust is subject to a loss restriction event at a particular time during a day, the trust is deemed to be subject to the loss restriction event at the beginning of that day and not at the particular time unless the trust makes a valid election under subsection 6 of section 251.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in that respect.

Chapter V.2 applies in relation to an election made under subsection 6 of section 251.2 of the Income Tax Act."

(2) Subsection 1 has effect from 21 March 2013.

73. (1) Section 21.1 of the Act is amended

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

"**21.1.** Sections 21.2 to 21.3.1 apply in respect of the control of a corporation for the purposes of paragraph *a* of section 21.0.6, sections 21.2 to 21.3.3, 308.0.1 to 308.6, 384, 418.26 to 418.30, 564.4, 564.4.1, 711.2, 736.0.4 and 737.18.9.2, subparagraph 2 of subparagraph i of subparagraph *b* of the second paragraph of section 771.8.5, subparagraphs *d* to *f* of the first paragraph of section 771.13, paragraph *f* of section 772.13, sections 776.1.5.6, 776.1.12 and 776.1.13, paragraph *c* of the definition of "qualified corporation" in the first paragraph of sections 1029.8.36.0.3.46 and 1029.8.36.0.3.60, subparagraph iv of paragraph *b* of the definition of "specified corporation" in the first paragraph of section 1029.8.36.0.17, subparagraph *b* of the first paragraph of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2, paragraph *d* of the definition of "excluded corporation" in the first paragraph of section 1029.8.36.0.38, paragraph *c* of the definition of "qualified corporation" in the first paragraph of sections 1029.8.36.72.1, 1029.8.36.72.29, 1029.8.36.72.56 and 1029.8.36.72.83 and sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.171.3 and 1029.8.36.171.4.";

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

"Section 21.4.1 applies in respect of the control of a corporation for the purposes of sections 6.2, 21.0.1 to 21.0.4, paragraph *a* of section 21.0.6, paragraphs *c* and *d* of section 21.0.7, sections 83.0.3, 93.4, 222 to 230.0.0.2, 308.1, 384, 384.4, 384.5, 418.26 to 418.30 and 485 to 485.18, paragraph *d* of section 485.42, subparagraph *d* of the third paragraph of section 559, sections 560.1.2, 564.4, 564.4.1, 727 to 737 and 737.18.9.2, subparagraph 2 of subparagraph i of subparagraph *b* of the second paragraph of section 771.8.5, subparagraphs *d* to *f* of the first paragraph of section 771.13, paragraph *f* of section 772.13, sections 776.1.5.6, 776.1.12 and 776.1.13, paragraph *c* of the definition of "qualified corporation" in the first paragraph of sections 1029.8.36.0.3.46 and 1029.8.36.0.3.60, subparagraph iv of paragraph *b* of the definition of "specified corporation" in the first paragraph of section 1029.8.36.0.17, subparagraph *b* of the first paragraph of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2, paragraph *d*

of the definition of "excluded corporation" in the first paragraph of section 1029.8.36.0.38, paragraph *c* of the definition of "qualified corporation" in the first paragraph of sections 1029.8.36.72.1, 1029.8.36.72.29, 1029.8.36.72.56 and 1029.8.36.72.83 and sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.171.3 and 1029.8.36.171.4."

(2) Subsection 1 has effect from 21 March 2013.

74. (1) The Act is amended by inserting the following section after section 21.2.2:

"**21.2.3.** Where at a particular time after 12 September 2013 a trust is subject to a loss restriction event and immediately before that time the trust, or a group of persons of which the trust is a member, controls a corporation, control of the corporation and of each corporation controlled by it immediately before that time is deemed to have been acquired at that time by a person or group of persons."

(2) Subsection 1 has effect from 21 March 2013.

75. (1) Section 21.3 of the Act is amended by replacing subparagraph iv of paragraph *a* by the following subparagraph:

"iv. a particular person who acquired the shares from a succession that arose on and as a consequence of the death of an individual, if the succession acquired the shares from the individual as a consequence of the death and the individual was related to the particular person immediately before the death, or".

(2) Subsection 1 has effect from 13 September 2013.

76. (1) Section 21.3.1 of the Act is amended by adding the following paragraph after the fourth paragraph:

"Where at a particular time after 12 September 2013 a trust controls a corporation, control of the corporation is deemed not to have been acquired solely because of a change in the trustee or legal representative having ownership or control of the trust's property if

(*a*) the change is not part of a series of transactions or events that includes a change in the beneficial ownership of the trust's property; and

(*b*) no amount of income or capital of the trust to be distributed, at any time at or after the change, in respect of any interest in the trust depends upon the exercise by any person or partnership, or the failure of any person or partnership to exercise, any discretionary power."

(2) Subsection 1 has effect from 21 March 2013.

77. (1) Section 21.4.1 of the Act is amended by replacing "of sections 83.0.3" in paragraph *b* by "of sections 21.0.6, 83.0.3".

(2) Subsection 1 has effect from 21 March 2013.

78. (1) The Act is amended by inserting the following after section 21.4.2:

"**CHAPTER V.0.1**

"ATTRIBUTE TRADING

"**21.4.2.1.** In this chapter,

"attribute trading restriction" means any restriction on the use of a tax attribute arising on the application, either alone or in combination with other provisions, of any of this chapter, sections 6.2, 21.1 to 21.3.1, 83.0.3, 93.4, 222 to 230.0.0.6, 384.4 and 384.5, the first paragraph of section 418.26, sections 418.30, 427.4, 564.4, 564.4.1 and 727 to 737, paragraph *f* of section 772.13 and sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.171.3 and 1029.8.36.171.4;

"person" includes a partnership;

"specified provision" means any of sections 83.0.3 and 93.4, paragraph *d* of section 225, section 384.4 or 384.5, the first paragraph of section 418.26, any of sections 418.30, 427.4, 736, 736.0.1, 736.0.1.1, 736.0.2 and 736.0.3.1, paragraph *f* of section 772.13, any of sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.171.3 and 1029.8.36.171.4 and any other provision of similar effect.

"**21.4.2.2.** The rules provided for in section 21.4.2.3 apply at a particular time in respect of a corporation in connection with attribute trading restrictions if

(*a*) shares of the capital stock of the corporation held by a person, or the total of all shares of the capital stock of the corporation held by members of a group of persons, as the case may be, have at the particular time a fair market value that exceeds 75% of the fair market value of all the shares of the capital stock of the corporation;

(*b*) shares of the capital stock of the corporation held by the person, or the total of all shares of the capital stock of the corporation held by members of the group of persons, have immediately before the particular time a fair market value that does not exceed 75% of the fair market value of all the shares of the capital stock of the corporation;

(*c*) the person or group of persons does not control the corporation at the particular time; and

(*d*) it is reasonable to conclude that one of the main reasons that the person or group of persons does not control the corporation is to avoid the application of one or more specified provisions.

"**21.4.2.3.** The rules to which section 21.4.2.2 refers at a particular time in respect of a corporation are as follows:

(*a*) the person or group of persons referred to in section 21.4.2.2

i. is deemed to acquire control of the corporation, and each corporation controlled by the corporation, at the particular time, and

ii. is not deemed to have control of the corporation, and each corporation controlled by the corporation, at any time after the particular time solely because this paragraph applied at the particular time; and

(*b*) during the period that the condition in paragraph *a* of section 21.4.2.2 is satisfied, each corporation referred to in paragraph *a*—and any corporation incorporated subsequent to the particular time and controlled by that corporation—is deemed not to be related to, or affiliated with, any person to which it was related to, or affiliated with, immediately before paragraph *a* applies.

"**21.4.2.4.** For the purpose of applying paragraph *a* of section 21.4.2.2 in respect of a person or group of persons, the following rules apply:

(*a*) if it is reasonable to conclude that one of the reasons that one or more transactions or events occur is to cause a person or group of persons not to hold shares having a fair market value that exceeds 75% of the fair market value of all the shares of the capital stock of a corporation, no account is to be taken of those transactions or events; and

(*b*) the person, or each member of the group of persons, is deemed to have exercised each right that is held by the person or a member of the group and that is referred to in paragraph *b* of section 20 in respect of a share of the corporation referred to in paragraph *a* of section 21.4.2.2.

"**21.4.2.5.** For the purposes of sections 21.4.2.2 to 21.4.2.4, if the fair market value of the shares of the capital stock of a corporation is nil at a particular time, then for the purpose of determining the fair market value of those shares, the corporation is deemed, at that time, to have assets net of liabilities equal to $100,000 and to have $100,000 of income for the taxation year that includes that time.

"**21.4.2.6.** If, at a particular time as part of a transaction or event or series of transactions or events, control of a particular corporation is acquired by a person or group of persons and it can reasonably be concluded that one of the main reasons for the acquisition of control is so that a specified provision does not apply to one or more corporations, the attribute trading restrictions are

deemed to apply to each of those corporations as if control of each of those corporations were acquired at that time."

(2) Subsection 1 has effect from 21 March 2013. However, it does not apply in respect of a transaction or event that occurs

(1) before 21 March 2013; or

(2) after 20 March 2013 pursuant to an obligation arising out of an agreement in writing entered into before 21 March 2013, provided that none of the parties to the agreement may be excused from fulfilling the obligation as a result of changes to the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

79. (1) Section 21.4.16 of the Act is amended by replacing "Part III.7" in paragraphs *a* and *b* of the definition of "Québec tax results" by "Part III.7 or III.7.0.1".

(2) Subsection 1 has effect from 18 March 2016.

80. (1) Section 21.20.2 of the Act is amended

(1) by replacing "Aux fins" in the portion before paragraph *a* in the French text by "Pour l'application";

(2) by replacing "réputée être" and "réputées être" wherever they appear in the following provisions in the French text by "réputée" and "réputées", respectively:

— subparagraphs i and ii of paragraph *b*;

— the portion of paragraph *c* before subparagraph i;

— the portion of paragraph *d* before subparagraph i;

— the portion of paragraph *f* before subparagraph i;

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

(4) by replacing subparagraphs ii to iv of paragraph *f* by the following subparagraphs:

"ii. where a beneficiary's share of the accumulating income or capital of the trust depends upon the exercise by any person of, or the failure by any person to exercise, a power to appoint, such shares are deemed to be owned at that time by the beneficiary,

"iii. in any case where subparagraph ii does not apply, a beneficiary is deemed at that time to own the proportion of such shares 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, and

"iv. in the case of a trust referred to in section 467, the person referred to in that section from whom property of the trust or property for which it was substituted was directly or indirectly received is deemed to own such shares at that time; and".

(2) Subsection 1 applies from the taxation year 2016.

81. (1) Section 39.6 of the Act is amended by adding the following paragraph after the second paragraph:

"In this section, "volunteer firefighter" means a person who, for very little or no annual compensation, responds to alarms from a fire safety service or a 9-1-1 emergency centre, issued in particular by radio, telephone, siren or alarm bell, and does not include a person who provides services as a volunteer firefighter or performs duties in this respect, if the person

(*a*) replaces permanent firefighters for short periods;

(*b*) is regularly or periodically on duty in a fire station; or

(*c*) is remunerated for periods of on-call duty in the territory."

(2) Subsection 1 is declaratory, except in respect of cases pending on 2 March 2015 and notices of objection filed with the Minister of Revenue on or before that date, where the basis of one of the subjects of the contestation, expressly invoked on or before that date in the motion for appeal or in the notice of objection, is the meaning of "volunteer firefighter".

82. (1) Section 83.0.3 of the Act is replaced by the following section:

"**83.0.3.** Despite section 83.0.1, property described in an inventory of a taxpayer's business that is an adventure or concern in the nature of trade at the end of the taxpayer's taxation year that ends immediately before the time at which the taxpayer is subject to a loss restriction event is to be valued at the cost at which the taxpayer acquired the property, or its fair market value at the end of the year, whichever is lower, and, after that time, the cost at which the taxpayer acquired the property is deemed to be equal to that lower amount."

(2) Subsection 1 has effect from 21 March 2013.

83. (1) Section 87 of the Act is amended by replacing subparagraph ii of paragraph *w* by the following subparagraph:

"ii. except as provided by any provision of any of Titles III.3 to III.5 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) Subsection 1 has effect from 27 March 2015.

84. (1) Section 92.5.2 of the Act is amended by replacing subparagraph 1 of subparagraph i of subparagraph *b* of the second paragraph by the following subparagraph:

"(1) of the taxpayer under section 92.5.2.1 or section 656.3 or 660.1, as it read in its application to the taxpayer's taxation year 2015, or".

(2) Subsection 1 applies from the taxation year 2016.

85. (1) Section 92.5.3.1 of the Act is amended by replacing subparagraph i of subparagraph *b* of the second paragraph by the following subparagraph:

"i. of the taxpayer under section 656.3.1 or 660.2, as it read in its application to the taxpayer's taxation year 2015, or".

(2) Subsection 1 applies from the taxation year 2016.

86. (1) The Act is amended by inserting the following sections after section 92.30:

"**92.31.** The second paragraph applies for a taxation year of an entity in respect of a security of the entity if

(*a*) the security becomes, at a particular time in the taxation year, a stapled security of the entity and, as a consequence, section 158.18 applies to deny the deductibility of amounts described in paragraphs *a* and *b* of that section;

(*b*) the security (or any security for which the security was substituted) ceased, at an earlier time, to be a stapled security of any entity and, as a consequence, section 158.18 ceased to apply to deny the deductibility of amounts that would have been described in paragraphs *a* and *b* of that section if the security had not ceased to be a stapled security; and

(*c*) throughout the period that began immediately after the most recent time referred to in subparagraph *b* and that ends at the particular time, the security (or any security for which the security was substituted) was not a stapled security of any entity.

Where this paragraph applies for a taxation year of an entity in respect of a security of the entity, the entity must include in computing its income for the year each amount that

(*a*) was deducted by the entity (or by another entity that issued a security for which the security was substituted) in computing its income for a taxation year that includes any part of the period described in subparagraph *c* of the first paragraph; and

(*b*) would not have been so deductible if section 158.18 had applied in respect of the amount.

The definitions in section 158.16 apply to this section and section 92.32.

"**92.32.** For the purposes of section 1037, where the second paragraph of section 92.31 provides for the inclusion of a particular amount described in subparagraph *a* of that second paragraph in computing the income of an entity for a taxation year, the entity is deemed to have an amount of unpaid tax immediately after the entity's balance-due day for the year computed as if

(*a*) the entity had been resident in Canada throughout the year;

(*b*) the entity's tax payable for the year were equal to the tax payable by the entity on its taxable income for the year;

(*c*) the particular amount were the entity's only taxable income for the year;

(*d*) the entity had claimed no deductions under Book V for the year;

(*e*) the entity had not paid any amounts on account of its tax payable for the year; and

(*f*) the tax payable to which paragraph *b* applies had been an amount of unpaid tax throughout the period that begins immediately after the end of the taxation year for which the particular amount was deducted and that ends on the entity's balance-due day for the year."

(2) Subsection 1 has effect from 20 July 2011.

87. (1) Section 93.3.1 of the Act is amended by replacing subparagraph 4 of subparagraph iii of subparagraph *b* of the second paragraph by the following subparagraph:

"(4) that is immediately before the transferor is subject to a loss restriction event, or".

(2) Subsection 1 has effect from 21 March 2013.

88. (1) Sections 93.4 and 93.5 of the Act are replaced by the following sections:

"**93.4.** For the purposes of subparagraph i of subparagraph *e* of the first paragraph of section 93, where, at a particular time, a taxpayer is subject to a loss restriction event and, within the 12-month period that ended immediately before that time, the taxpayer, a partnership of which the taxpayer was a majority-interest partner or a trust of which the taxpayer was a majority-interest beneficiary, within the meaning of section 21.0.1, acquired depreciable property that was not used, or acquired for use, by the taxpayer, partnership or trust in

a business that was carried on by it immediately before the 12-month period began,

(*a*) the property is deemed, subject to subparagraph *b*, to have been acquired by the taxpayer, partnership or trust immediately after the particular time and not to have been acquired by it before that time; and

(*b*) where the property was disposed of by the taxpayer, partnership or trust before the particular time and was not reacquired by it before that time, the property is deemed to have been acquired by it immediately before the property was disposed of.

However, the first paragraph does not apply in the case of an acquisition of property that was owned by the taxpayer, partnership or trust or by a person that would, but for the definition of "controlled" in section 21.0.1, have been affiliated with the taxpayer throughout the period that began immediately before the 12-month period referred to in the first paragraph and ended at the time the property was acquired by the taxpayer, partnership or trust.

"**93.5.** For the purposes of section 93.4, where the taxpayer referred to in that section was formed or created in the 12-month period referred to in the first paragraph of that section, the taxpayer is deemed to have been

(*a*) in existence throughout the period that began immediately before that 12-month period and ended immediately after it was formed or created; and

(*b*) affiliated, throughout the period referred to in paragraph *a*, with every person with whom it was affiliated, otherwise than because of a right referred to in paragraph *b* of section 20, throughout the period that began when it was formed or created and ended immediately before the time at which the taxpayer was subject to the loss restriction event referred to in that section."

(2) Subsection 1 has effect from 21 March 2013. However, where section 93.4 of the Act applies before 13 September 2013, it is to be read as follows:

"**93.4.** For the purposes of subparagraph i of subparagraph *e* of the first paragraph of section 93, where, at a particular time, a taxpayer is subject to a loss restriction event and, within the 12-month period that ended immediately before that time, the taxpayer or a partnership of which the taxpayer was a majority-interest partner acquired depreciable property that was not used, or acquired for use, by the taxpayer or partnership in a business that was carried on by it immediately before the 12-month period began,

(*a*) the property is deemed, subject to subparagraph *b*, to have been acquired by the taxpayer or partnership immediately after the particular time and not to have been acquired by it before that time; and

(*b*) where the property was disposed of by the taxpayer or partnership before the particular time and was not reacquired by it before that time, the property

is deemed to have been acquired by it immediately before the property was disposed of.

However, the first paragraph does not apply in the case of an acquisition of property that was owned by the taxpayer or partnership or by a person that would, but for the definition of "controlled" in section 21.0.1, have been affiliated with the taxpayer throughout the period that began immediately before the 12-month period referred to in the first paragraph and ended at the time the property was acquired by the taxpayer or partnership."

89. (1) Section 99 of the Act is amended by replacing paragraph *d*.2 by the following paragraph:

"(*d*.2) where a taxpayer is deemed under subparagraph *c* of the second paragraph of section 736 to have disposed of and reacquired depreciable property, other than a timber resource property, the capital cost to the taxpayer of the property at the time of the reacquisition is deemed to be equal to the aggregate of

i. the capital cost to the taxpayer of the property at the time of the disposition, and

ii. subject to section 99.1, 1/2 of the amount by which the taxpayer's proceeds of disposition of the property exceed the capital cost to the taxpayer of the property at the time of the disposition;".

(2) Subsection 1 has effect from 21 March 2013.

90. (1) Section 106.4 of the Act is amended, in the second paragraph,

(1) by replacing "réfère le premier alinéa" in the portion before subparagraph *a* in the French text by "le premier alinéa fait référence";

(2) by replacing subparagraph iv of subparagraph *a* by the following subparagraph:

"iv. that is immediately before the transferor is subject to a loss restriction event, or".

(2) Subsection 1 has effect from 21 March 2013.

91. (1) Section 127.6 of the Act is replaced by the following section:

"**127.6.** Where the conditions of the third paragraph are met in respect of a corporation resident in Canada in relation to an amount owing to the corporation (in this section referred to as the "debt"), the corporation shall include in computing its income for a taxation year the amount determined by the formula

A – B.

In the formula in the first paragraph,

(*a*) A is the amount of interest that would be included in computing the corporation's income for the year in respect of the debt if interest on the debt were computed at the prescribed rate for the period in the year during which the debt was outstanding; and

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

i. an amount included in computing the corporation's income for the year as, on account of, in lieu of or in satisfaction of, interest in respect of the debt,

ii. an amount received or receivable by the corporation from a trust that is included in computing the corporation's income for the year or a subsequent year and that can reasonably be attributed to interest on the debt for the period in the year during which the debt was outstanding, or

iii. an amount included in computing the corporation's income for the year or a subsequent taxation year under section 580 that can reasonably be attributed to interest on an amount owing (in this section referred to as the "original debt")—or if the amount of the original debt exceeds the amount of the debt, a portion of the original debt that is equal to the amount of the debt—for the period in the year during which the debt was outstanding if

(1) without the existence of the original debt, section 127.7 would not have deemed the debt to be owed by a person not resident in Canada and referred to in subparagraph *a* of the third paragraph,

(2) the original debt was owed by a person not resident in Canada or a partnership each member of which is such a person, and

(3) where section 127.3.2 applies in respect of the original debt, an amount determined under subparagraph *a* or *b* of the first paragraph of that section in respect of the original debt is an amount referred to in paragraph *a* of section 127.7 and, because of the amount referred to in that paragraph *a*, the debt is deemed to be owed by the person not resident in Canada and referred to in subparagraph *a* of the third paragraph, and the original debt was owing by an intermediate lender to an initial lender or by an intended borrower to an intermediate lender, within the meaning assigned to those expressions by the second paragraph of section 127.3.2.

The conditions to which the first paragraph refers in relation to a debt contracted with a corporation resident in Canada are met if at any time in a taxation year of the corporation,

(*a*) a person not resident in Canada owes the amount to the corporation;

(*b*) the amount has been or remains outstanding for more than a year; and

(*c*) the amount that would be determined under subparagraph *b* of the second paragraph, if the first and second paragraphs of this section applied, for the year in respect of a debt is less than the amount of interest that would be included in computing the corporation's income for the year in respect of the debt if that interest were computed at a reasonable rate for the period in the year during which the amount was outstanding."

(2) Subsection 1 applies to a taxation year that begins after 23 February 1998.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, 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.

92. (1) Section 127.7 of the Act is amended

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

"**127.7.** For the purposes of this division and subject to section 127.8, a person not resident in Canada is deemed at any time to owe to a corporation resident in Canada an amount equal to the amount, or a portion of the amount, as the case may be, owing to a particular person or partnership where";

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

"(*b*) it may reasonably be considered that the amount or a portion of the amount became owing, or was permitted to remain owing, to the particular person or partnership because a corporation resident in Canada made a loan or transfer of property, or the particular person or partnership anticipated that a corporation resident in Canada would make a loan or transfer of property, either directly or indirectly in any manner whatever, to or for the benefit of any person or partnership (other than an exempt loan or transfer)."

(2) Subsection 1 applies to a taxation year that begins after 12 July 2013.

(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.

93. (1) The Act is amended by inserting the following section after section 132.3:

"**132.4.** A taxpayer shall not deduct, in computing the taxpayer's income from a business or property for a taxation year, the amount of a contribution the taxpayer paid, directly or indirectly, for political purposes."

(2) Subsection 1 applies in respect of a contribution paid after 17 March 2016.

94. (1) Section 158.9 of the Act is amended by replacing subparagraph ii of paragraph *b* by the following subparagraph:

"ii. that is immediately before the taxpayer is subject to a loss restriction event,".

(2) Subsection 1 has effect from 21 March 2013.

95. (1) The Act is amended by inserting the following after section 158.15:

"**DIVISION X.2**

"STAPLED SECURITIES

"**158.16.** In this division,

"entity" has the meaning assigned by the first paragraph of section 1129.70;

"equity value" has the meaning assigned by the first paragraph of section 1129.70;

"real estate investment trust" has the meaning assigned by the first paragraph of section 1129.70;

"security", of an entity, means

(*a*) a liability of the entity;

(*b*) if the entity is a corporation,

i. a share of the capital stock of the corporation, and

ii. a right to control in any manner whatever the voting rights of a share of the capital stock of the corporation if it can reasonably be concluded that one of the reasons that a person or partnership holds the right to control is to avoid the application of the second paragraph of section 92.31 or section 158.18;

(*c*) if the entity is a trust, a capital or income interest in the trust; and

(*d*) if the entity is a partnership, an interest as a member of the partnership;

"stapled security", of a particular entity at a particular time, means a particular security of the particular entity if at that time

(*a*) another security (in this division referred to as the "reference security")

i. is or may be required to be transferred together or concurrently with the particular security as a term or condition of the particular security, the reference security, or an agreement or arrangement to which the particular entity (or if the reference security is a security of another entity, the other entity) is a party, or

ii. is listed or traded with the particular security on a stock exchange or other public market under a single trading symbol;

(*b*) the particular security or the reference security is listed or traded on a stock exchange or other public market; and

(*c*) any of the following subparagraphs applies:

i. the particular security and the reference security are securities of the particular entity and the particular entity is a corporation, SIFT partnership or SIFT trust,

ii. the reference security is a security of another entity, one of the particular entity or the other entity is a subsidiary of the other, and the particular entity or the other entity is a corporation, SIFT partnership or SIFT trust, or

iii. the reference security is a security of another entity and the particular entity or the other entity is a real estate investment trust or a subsidiary of a real estate investment trust;

"subsidiary", of a particular entity at a particular time, means

(*a*) any entity in which the particular entity holds at the particular time securities that have a total fair market value greater than the amount that is 10% of the equity value of the entity; or

(*b*) an entity that at that time is a subsidiary of an entity that is a subsidiary of the particular entity;

"transition period", in relation to an entity, means

(*a*) if one or more securities of the entity would have been stapled securities of the entity on 31 October 2006 and 19 July 2011 had the definition of "stapled security" had effect from 31 October 2006, the period that begins on 20 July 2011 and ends on the earliest of

i. 1 January 2016,

ii. the first day after 20 July 2011 on which any of those securities is materially altered, and

iii. the day described in the second paragraph;

(*b*) if paragraph *a* does not apply in respect of the entity and one or more securities of the entity would have been stapled securities on 19 July 2011 had the definition of "stapled security" had effect from that date, the period that begins on 20 July 2011 and ends on the earliest of

i. 20 July 2012,

ii. the first day after 20 July 2011 on which any of those securities is materially altered, and

iii. the day described in the second paragraph; and

(*c*) in any other case, if the entity is a subsidiary of another entity on 20 July 2011 and the other entity has a transition period, the period that begins on 20 July 2011 and ends on the earliest of

i. the day on which the other entity's transition period ends,

ii. the first day after 20 July 2011 on which the entity ceases to be a subsidiary of the other entity, and

iii. the day described in the second paragraph.

The day to which subparagraph iii of paragraphs *a* to *c* of the definition of "transition period" in the first paragraph refers is the first day after 20 July 2011 on which a security of the entity becomes a stapled security other than by way of

(*a*) a transaction that is completed under the terms of an agreement in writing entered into before 20 July 2011 if no party to the agreement 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), and that is not the issuance of a security in satisfaction of a right to enforce payment of an amount by the entity; or

(*b*) the issuance of the security in satisfaction of a right to enforce payment of an amount that became payable by the entity on another security of the entity before 20 July 2011, if the other security was a stapled security on 20 July 2011 and the issuance was made under a term or condition of the other security in effect on that date.

"**158.17.** Where a receipt or similar property (in this section referred to as the "receipt") represents all or a portion of a particular security of an entity and the receipt would be described in paragraphs *a* and *b* of the definition of "stapled security" in the first paragraph of section 158.16 if it were a security of the entity, the following rules apply for the purpose of determining whether the particular security is a stapled security:

(*a*) the particular security is deemed to be described in those paragraphs *a* and *b*; and

(*b*) any security that would be a reference security in respect of the receipt is deemed to be a reference security in respect of the particular security.

"**158.18.** Despite any other provision of this Act, in computing the income of a particular entity for a taxation year from a business or property, no deduction may be made in respect of an amount

(*a*) that is paid or payable after 19 July 2011, unless the amount is paid or payable in respect of the particular entity's transition period; and

(*b*) that is

i. interest paid or payable on a liability of the particular entity that is a stapled security, unless each reference security in respect of the stapled security is a liability, or

ii. if a security of the particular entity, a subsidiary of the particular entity or an entity of which the particular entity is a subsidiary is a reference security in respect of a stapled security of a real estate investment trust or a subsidiary of a real estate investment trust, an amount paid or payable to

(1) the real estate investment trust,

(2) a subsidiary of the real estate investment trust, or

(3) any person or partnership on condition that any person or partnership pays or makes payable an amount to the real estate investment trust or a subsidiary of the real estate investment trust."

(2) Subsection 1 has effect from 20 July 2011.

96. (1) The Act is amended by inserting the following section after section 163:

"**163.0.1.** For the purposes of sections 160 and 163, an amount is not an amount paid or payable as interest if

(*a*) the amount

i. is paid, after 20 March 2013 in respect of a period that begins after 31 December 2013, in respect of a life insurance policy that is, at the time of the payment, a leveraged insurance policy, and

ii. is described in paragraph *a* of the definition of "leveraged insurance policy" in section 1; or

(*b*) the amount

i. is payable, in respect of a life insurance policy, after 20 March 2013 in respect of a period that begins after 31 December 2013 during which the policy is a leveraged insurance policy, and

ii. is described in paragraph *a* of the definition of "leveraged insurance policy" in section 1."

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

97. (1) Section 175.9 of the Act is amended by replacing subparagraph iii of subparagraph *b* of the first paragraph by the following subparagraph:

"iii. that is immediately before the transferor is subject to a loss restriction event, or".

(2) Subsection 1 has effect from 21 March 2013.

98. (1) Section 176.6 of the Act is amended

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

"**176.6.** A taxpayer may deduct the least of the following amounts in respect of a life insurance policy (other than an annuity contract or a leveraged insured annuity policy):

(*a*) the premium payable by the taxpayer under the life insurance policy in respect of the year, where

i. an interest in the policy is assigned to a restricted financial institution in the course of a borrowing from the institution,

ii. the interest payable in respect of the borrowing is or would, but for sections 135.4, 164, 180 to 182 and 194 to 197, be deductible in computing the taxpayer's income for the year, and";

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

"(*b*) the net cost of pure insurance in respect of the year (other than in respect of a period that begins after 31 December 2013 during which the policy is a leveraged insurance policy), as determined in accordance with the regulations, in respect of the interest in the policy referred to in subparagraph i of paragraph *a*; and";

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

"(*c*) the portion, of the lesser of the amounts determined in accordance with paragraphs *a* and *b* in respect of the policy, that can reasonably be considered

to relate to an amount owing from time to time during the year by the taxpayer to the restricted financial institution under the borrowing."

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

99. (1) Section 194 of the Act is amended by replacing subparagraph *c* of the third paragraph by the following subparagraph:

"(*c*) the aggregate of all amounts each of which is an amount deducted for the year under paragraph *a* or *b* of section 130, section 130.1, paragraph *t* of section 157, section 188 or 198, the first paragraph of section 487 or section 487.0.2 or 487.0.2.1 in respect of the business."

(2) Subsection 1 applies from the taxation year 2014.

100. (1) Section 209.4 of the Act is amended by replacing the second paragraph by the following paragraph:

"Despite the first paragraph, in the case of a plan that is a trust, the income of the plan for a year is the amount that would be its income for the year but for sections 652, 653 to 657.3, 659, 663 to 663.2, 664, 666 to 668.3, 671 to 671.4, 680 and 681."

(2) Subsection 1 applies from the taxation year 2016.

101. (1) Section 217.2 of the Act is amended by replacing the portion of the first paragraph before the formula by the following:

"**217.2.** If an individual, other than a succession that is a graduated rate estate, carries on a business in a taxation year, a particular fiscal period of the business begins in the year and ends after the end of the year, and the individual has made an election referred to in the first paragraph of section 7.0.3 in respect of the business, where the particular fiscal period is a fiscal period referred to in the second paragraph of section 7, or has made an election under subsection 4 of section 249.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the business, where the particular fiscal period is a fiscal period referred to in the third or fourth paragraph of section 7, the individual shall, if the election has not been revoked, include, in computing the individual's income for the year from the business, the amount determined by the formula".

(2) Subsection 1 applies from the taxation year 2016.

102. (1) Section 217.3 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**217.3.** If an individual, other than a succession that is a graduated rate estate, begins carrying on a business in a taxation year but not earlier than the beginning of the first fiscal period of the business that begins in the year and

ends after the end of the year (in this section referred to as the "particular fiscal period") and the individual has made an election referred to in the first paragraph of section 7.0.3 in respect of the business, where the particular fiscal period is a fiscal period referred to in the second paragraph of section 7, or has made an election under subsection 4 of section 249.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the business, where the particular fiscal period is a fiscal period referred to in the third or fourth paragraph of section 7, the individual shall, if the election has not been revoked, include, in computing the individual's income for the year from the business, the lesser of".

(2) Subsection 1 applies from the taxation year 2016.

103. (1) Section 225 of the Act is amended by replacing paragraph *d* by the following paragraph:

"(*d*) where the taxpayer is subject to a loss restriction event before the end of the year, the amount determined for the year under section 225.1 with respect to the taxpayer."

(2) Subsection 1 has effect from 21 March 2013.

104. (1) Section 225.1 of the Act is replaced by the following section:

"**225.1.** Where a taxpayer is, at any time before the end of a taxation year of the taxpayer, last subject to a loss restriction event, the amount determined for the purposes of paragraph *d* of section 225 for the year in respect of the taxpayer is the amount obtained by subtracting the amount determined under the third paragraph from 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

i. an expenditure described in section 222 that was made by the taxpayer before that time or an expenditure described in section 224, where that section refers to an expenditure made as repayment of an amount described in paragraph *b* of section 225 that was made by the taxpayer before that time,

ii. the lesser of the amounts determined immediately before that time in respect of the taxpayer 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 taxpayer before 1 January 2014, or

iii. an amount determined in respect of the taxpayer for its taxation year ending immediately before that time under section 224, where that section refers to an amount included, under paragraph *t* of section 87, in computing its income for a preceding taxation year;

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

i. the aggregate of all amounts determined in respect of the taxpayer under paragraphs *a* to *c* of section 225 for its taxation year ending immediately before that time, or

ii. the amount deducted under sections 222 to 225 in computing the taxpayer's income for its taxation year ending immediately before that time; and

(*c*) C is the aggregate of

i. where the business to which the amounts described in any of subparagraphs i to iii of subparagraph *a* may reasonably be considered to relate was carried on by the taxpayer for profit or with a reasonable expectation of profit throughout the year, the aggregate of

(1) the taxpayer's income for the year from the business before making any deduction under sections 222 to 225, and

(2) where properties were sold, leased, rented or developed, or services were rendered, in the course of carrying on the business before that time, the taxpayer's income for the year, before making any deduction under sections 222 to 225, from any other business substantially all the income of which was derived from the sale, leasing, rental or development, as the case may be, of similar properties or the rendering of similar services, and

ii. the aggregate of all amounts each of which is an amount determined in respect of a preceding taxation year of the taxpayer that ended after that time equal to the lesser of

(1) the amount determined under subparagraph i in respect of the taxpayer in respect of the business for that preceding taxation year, and

(2) the amount in respect of the business deducted under sections 222 to 225 in computing the taxpayer's income for that preceding taxation year."

(2) Subsection 1 has effect from 21 March 2013. However, where subparagraph ii of subparagraph *a* of the second paragraph of section 225.1 of the Act applies before 1 January 2014, it is to be read as follows:

"ii. the lesser of the amounts determined in respect of the taxpayer 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 taxpayer before that time, or".

105. (1) Section 236.1 of the Act is amended by replacing the third paragraph by the following paragraph:

"Furthermore, where the taxpayer is a trust for which a day is to be, or has been, determined under subparagraph *a* or *a*.4 of the first paragraph of section 653 by reference to a death or later death, as the case may be, and the share is a share referred to in the second paragraph, the aggregate of all amounts each of which is an amount received after 31 December 1971 or receivable at the time of the disposition, as a taxable dividend on the share or on any other share in respect of which the share disposed of is a substituted share, by an individual whose death is that death or later death, as the case may be, or the individual's spouse must also be deducted from the loss determined in accordance with this Title."

(2) Subsection 1 applies from the taxation year 2014. However, where the third paragraph of section 236.1 of the Act applies to the taxation years 2014 and 2015, it is to be read as follows:

"Furthermore, where the taxpayer is a trust to which subparagraph *a* or *a*.4 of the first paragraph of section 653 applies and the share is a share referred to in the second paragraph, the aggregate of all amounts each of which is an amount received after 31 December 1971 by the settlor, within the meaning of the first paragraph of section 658, or the settlor's spouse, as a taxable dividend on that share or on any other share in respect of which the share disposed of is a substituted share or which is receivable as such by one of such persons at the time of the disposition of the share must also be deducted from the loss determined in accordance with this Title."

106. (1) Section 238 of the Act is amended by replacing paragraph *d* by the following paragraph:

"(*d*) a disposition by a taxpayer that was subject to a loss restriction event within 30 days after the time of disposition;".

(2) Subsection 1 has effect from 21 March 2013.

107. (1) Section 238.1 of the Act is amended, in the second paragraph,

(1) by replacing "réfère le premier alinéa" in the portion before subparagraph *a* in the French text by "le premier alinéa fait référence";

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

"iii. that is immediately before the transferor is subject to a loss restriction event,".

(2) Subsection 1 has effect from 21 March 2013.

108. (1) Section 248 of the Act is amended, in the first paragraph,

(1) by replacing "mortgage created under the jurisdiction of a province other than Québec" in subparagraph i of subparagraph *b* by "hypothecary claim, mortgage";

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

"(*b*.1) where the property is an interest in a life insurance policy, a disposition within the meaning of paragraph *a* of section 966;".

(2) Paragraph 1 of subsection 1 applies in respect of a redemption, an acquisition or a cancellation that occurs after 23 December 1998.

(3) Paragraph 2 of subsection 1 applies to a taxation year that begins after 31 December 2006.

109. (1) Section 251 of the Act is replaced by the following section:

"**251.** The proceeds of disposition of property include, for the purposes of this Title, the same elements as the proceeds of disposition of property referred to in subparagraph *f* of the first paragraph of section 93 and any amount deemed not to be a dividend under paragraph *b* of section 568; it does not include an amount deemed to be a dividend paid to a taxpayer under sections 517.1 to 517.3.1, an amount deemed to be a capital gain under section 517.5.5, an amount deemed to be a dividend received under section 508 to the extent that it refers to a dividend deemed paid under sections 505 and 506 and not deemed not to be a dividend under paragraph *a* of section 308.1 or under paragraph *b* of section 568, nor a prescribed amount."

(2) Subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

110. (1) Section 255 of the Act is amended

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

"(*d*) where the property is a share of the capital stock of a corporation resident in Canada, the amount by which the aggregate of all amounts each of which is the amount of any dividend that is deemed to have been received by the taxpayer under section 504 before that time exceeds the portion of that aggregate that relates to dividends in respect of which the taxpayer may deduct an amount under section 738 in computing the taxpayer's taxable income, except the portion of the dividend that, if paid as a separate dividend, would not be subject to section 308.1 because the capital gain referred to in that section could reasonably be considered not to be attributable to anything other than income earned or realized by any corporation after 31 December 1971 and before the safe-income determination time, in relation to the transaction or event or series of transactions or events as part of which the dividend is received;";

(2) by inserting the following subparagraph after subparagraph 1 of subparagraph i of paragraph *i*:

"(1.1) the second and third paragraphs of section 232 in respect of a property described in that third paragraph that is not the subject of a gifting arrangement, within the meaning of the first paragraph of section 1079.1, nor a tax shelter,";

(3) by inserting the following subparagraph after subparagraph viii of paragraph *i*:

"viii.1. any amount deemed, before that time, under section 330.1 to be proceeds of disposition receivable by the taxpayer in respect of the disposition of a foreign resource property,".

(2) Paragraph 1 of subsection 1 applies in respect of a dividend received after 8 November 2006. However, where a taxpayer has made a valid election under subsection 9 of section 190 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in relation to a dividend received by the taxpayer before 16 July 2010, paragraph *d* of section 255 of the Taxation Act (chapter I-3) is to be read as follows:

"(*d*) where the property is a share of the capital stock of a corporation resident in Canada, the amount by which the aggregate of all amounts each of which is the amount of any dividend that is deemed to have been received by the taxpayer under section 504 before that time exceeds the portion of that aggregate that relates to dividends

i. in respect of which the taxpayer may deduct an amount under section 738 in computing the taxpayer's taxable income, and

ii. that arose directly or indirectly as a result of a conversion of contributed surplus into paid-up capital;".

(3) Chapter V.2 of Title II of Book I of Part I of the Act applies in relation to an election referred to in subsection 2. 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 7 August 2017.

(4) Paragraph 2 of subsection 1 applies in respect of the disposition of a property made after 31 December 2003.

(5) Paragraph 3 of subsection 1 applies in respect of a fiscal period of a partnership that begins after 31 December 2000.

111. (1) Section 257 of the Act is amended by replacing paragraph *f*.3 by the following paragraph:

"(*f*.3) where the property is property of a taxpayer that was subject to a loss restriction event at or before that time, any amount required by subparagraph *a* of the second paragraph of section 736 to be deducted in computing the adjusted cost base of the property;".

(2) Subsection 1 has effect from 21 March 2013.

112. (1) Section 261.2 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**261.2.** A taxpayer that is a member of a partnership at a particular time corresponding to the end of a fiscal period of the partnership, that is a corporation, an individual other than a trust, or a succession that is a graduated rate estate, and that makes, in relation to that fiscal period, a valid election under subsection 3.12 of section 40 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the taxpayer's interest in the partnership, is deemed to have a loss from the disposition at the particular time of the taxpayer's interest in the partnership equal to the least of".

(2) Subsection 1 applies from the taxation year 2016.

113. (1) Section 262.1 of the Act is replaced by the following section:

"**262.1.** The rule set out in section 262.2 applies for the purpose of computing at a particular time a taxpayer's gain or loss (in this section and section 262.2 referred to as the "new gain" or "new loss", as the case may be), in respect of the whole or any part (in this section and section 262.2 referred to as the "relevant part") of a foreign currency debt of the taxpayer, arising—otherwise than because of the application of section 736.0.0.1—from a fluctuation in the value of the currency of the foreign currency debt, if before the particular time the taxpayer realized a capital gain or loss in respect of the foreign currency debt because of section 736.0.0.1."

(2) Subsection 1 has effect from 21 March 2013.

114. (1) Section 262.2 of the Act is amended by replacing "the corporation" in subparagraphs i and ii of subparagraph *a* of the second paragraph and in the portion of subparagraphs *b* and *c* of that paragraph before subparagraph i by "the taxpayer".

(2) Subsection 1 has effect from 21 March 2013.

115. (1) Sections 295 and 295.1 of the Act are replaced by the following sections:

"**295.** Where, at a particular time, an option described in subparagraph *b* of the second paragraph of section 294 expires, the corporation that granted the option is deemed to have disposed, at that time for proceeds of disposition equal to the amount received by it in consideration for the granting of the option, of capital property the adjusted cost base of which to the corporation immediately before that time is deemed to be nil, unless

(*a*) the option is held, at the particular time, by a person who deals at arm's length with the corporation and the option was granted by the corporation to a person who was dealing at arm's length with the corporation at the time that the option was granted; or

(*b*) the option is an option to acquire shares of the capital stock of the corporation in consideration for expenses incurred pursuant to an agreement described in paragraph *e* of any of sections 364, 395 and 408 or in paragraph *c* of section 418.2.

"**295.1.** Where, at a particular time, an option granted by a trust and referred to in subparagraph *b*.1 of the second paragraph of section 294 expires, and the option is held at that time by a person who does not deal at arm's length with the trust or was granted to a person who did not deal at arm's length with the trust at the time that the option was granted, the following rules apply:

(*a*) the trust is deemed to have disposed of capital property at the particular time for proceeds of disposition equal to the amount received by it in consideration for the granting of the option; and

(*b*) the adjusted cost base to the trust of that capital property immediately before the particular time is deemed to be nil."

(2) Subsection 1 applies in respect of an option issued after 24 October 2012.

116. (1) Section 302 of the Act is amended

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

"**302.** For the purposes of this Title, where a taxpayer acquires property after 31 December 1971, other than property described in the second paragraph, and an amount in respect of its value is included, otherwise than under Division VI of Chapter II of Title II, in computing the taxpayer's taxable income or taxable income earned in Canada, as the case may be, for a taxation year during which the taxpayer was not resident in Canada, or in computing the taxpayer's income for a taxation year throughout which the taxpayer was resident in Canada, the amount so included is to be added in computing the cost to the taxpayer of the property at any time, except to the extent that the

amount was otherwise added to the cost or included in computing the adjusted cost base to the taxpayer of the property at or before that time.";

(2) by replacing "auquel réfère le premier alinéa" in the portion of the second paragraph before subparagraph *a* in the French text by "auquel le premier alinéa fait référence".

(2) Subsection 1 applies in respect of a taxation year that begins after 31 December 2006.

117. (1) Section 305 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*a*) where the stock dividend is a dividend, the amount by which the amount of the stock dividend exceeds the amount of the dividend that the shareholder may deduct under section 738 in computing the shareholder's taxable income, except any portion of the dividend that, if paid as a separate dividend, would not be subject to section 308.1 because the capital gain referred to in that section could reasonably be considered not to be attributable to anything other than income earned or realized by a corporation after 31 December 1971 and before the safe-income determination time, in relation to the transaction or event or series of transactions or events as part of which the dividend was received;".

(2) Subsection 1 applies in respect of an amount received after 8 November 2006.

118. (1) Sections 384.4 and 384.5 of the Act are replaced by the following sections:

"**384.4.** For the purposes of sections 371 to 374, 408 to 416 and 418.1 to 418.12, except as those sections apply for the purposes of sections 418.15 to 418.36, where, at a particular time, a taxpayer is subject to a loss restriction event, where, within the 12-month period that ended immediately before that time, the taxpayer, a partnership of which the taxpayer was a majority-interest partner or a trust of which the taxpayer was a majority-interest beneficiary, within the meaning of section 21.0.1, acquired a Canadian resource property or a foreign resource property, and where, immediately before the 12-month period began, the taxpayer was not a development corporation or the partnership or trust, if it were a corporation, would not be a development corporation,

(*a*) the property is deemed, subject to subparagraph *b*, to have been acquired by the taxpayer, partnership or trust at the particular time and not to have been acquired by it before that time; and

(*b*) where the property was disposed of by the taxpayer, partnership or trust before the particular time and was not reacquired by it before that time, the property is deemed to have been acquired by it immediately before the property was disposed of.

However, the first paragraph does not apply in the case of an acquisition of property that was owned by the taxpayer, partnership or trust or by a person that would, but for the definition of "controlled" in section 21.0.1, have been affiliated with the taxpayer throughout the period that began immediately before the 12-month period referred to in the first paragraph and ended at the time the property was acquired by the taxpayer, partnership or trust.

"**384.5.** For the purposes of section 384.4, where the taxpayer referred to in that section was formed or created in the 12-month period referred to in the first paragraph of that section, the taxpayer is deemed to have been

(*a*) in existence throughout the period that began immediately before that 12-month period and ended immediately after it was formed or created; and

(*b*) affiliated, throughout the period referred to in paragraph *a*, with every person with whom it was affiliated, otherwise than because of a right referred to in paragraph *b* of section 20, throughout the period that began when it was formed or created and ended immediately before the time at which the taxpayer was subject to the loss restriction event referred to in that section."

(2) Subsection 1 has effect from 21 March 2013. However, where section 384.4 of the Act applies before 13 September 2013, it is to be read as follows:

"**384.4.** For the purposes of sections 371 to 374, 408 to 416 and 418.1 to 418.12, except as those sections apply for the purposes of sections 418.15 to 418.36, where, at a particular time, a taxpayer is subject to a loss restriction event, where, within the 12-month period that ended immediately before that time, the taxpayer or a partnership of which the taxpayer was a majority-interest partner acquired a Canadian resource property or a foreign resource property, and where, immediately before the 12-month period began, the taxpayer was not a development corporation or the partnership, if it were a corporation, would not be a development corporation,

(*a*) the property is deemed, subject to subparagraph *b*, to have been acquired by the taxpayer or partnership at the particular time and not to have been acquired by it before that time; and

(*b*) where the property was disposed of by the taxpayer or partnership before the particular time and was not reacquired by it before that time, the property is deemed to have been acquired by it immediately before the property was disposed of.

However, the first paragraph does not apply in the case of an acquisition of property that was owned by the taxpayer or partnership or by a person that would, but for the definition of "controlled" in section 21.0.1, have been affiliated with the taxpayer throughout the period that began immediately before the 12-month period referred to in the first paragraph and ended at the time the property was acquired by the taxpayer or partnership."

119. (1) The Act is amended by inserting the following section after section 450.2:

"**450.2.1.** For the purposes of sections 436, 439, 439.1 and 653, the fair market value at a particular time of any property deemed to have been disposed of at that time because of a particular individual's death is to be determined as though the fair market value at that time of any annuity contract were equal to the aggregate of all amounts each of which is the amount of a premium paid at or before that time under the contract if

(*a*) the contract is, in respect of a leveraged insured annuity policy, a contract referred to in subparagraph ii of paragraph *b* of the definition of "leveraged insured annuity policy" in section 1; and

(*b*) the particular individual is the individual, in respect of the leveraged insured annuity policy, referred to in subparagraph ii of paragraph *b* of the definition of "leveraged insured annuity policy" in section 1."

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

120. (1) Section 485 of the Act is amended by replacing the portion of the definition of "unrecognized loss" before paragraph *b* by the following:

""unrecognized loss" at a particular time, in respect of an obligation issued by a debtor, from the disposition of a property means the amount that would, but for section 240, be a capital loss from the disposition by the debtor at or before the particular time of a debt or other right to receive an amount, except that where the debtor is a taxpayer that was subject to a loss restriction event before the particular time and after the time of the disposition, the unrecognized loss at the particular time in respect of the obligation is deemed to be nil unless

(*a*) the obligation was issued by the debtor before, and not in contemplation of, the loss restriction event; or".

(2) Subsection 1 has effect from 21 March 2013.

121. (1) Section 485.2 of the Act is amended by replacing the portion before paragraph *b* by the following:

"**485.2.** Despite the definition of "relevant loss balance" in section 485, the relevant loss balance at a particular time for a commercial obligation and in respect of a debtor's non-capital loss, farm loss, restricted farm loss or net capital loss, as the case may be, for a taxation year is deemed to be nil where the debtor is a taxpayer that was at a previous time subject to a loss restriction event and the taxation year ended before the previous time, unless

(*a*) the obligation was issued by the debtor before, and not in contemplation of, the loss restriction event; or".

(2) Subsection 1 has effect from 21 March 2013.

122. (1) Section 485.15 of the Act is amended by replacing subparagraph iv of paragraph *c* by the following subparagraph:

"iv. where the member is a taxpayer that was subject to a loss restriction event at a particular time that is before the end of that fiscal period and before the taxpayer became a member of the partnership, and the partnership obligation was issued before the particular time,

(1) subject to the application of this subparagraph iv to the taxpayer after the particular time and before the end of that fiscal period, the obligation referred to in subparagraph i is deemed to have been issued by the member after the particular time, and

(2) paragraph *b* of the definition of "unrecognized loss" in section 485 and paragraph *b* of sections 485.1 and 485.2 do not apply in respect of the loss restriction event, and".

(2) Subsection 1 has effect from 21 March 2013.

123. (1) Section 485.27 of the Act is amended

(1) by replacing the portion of the third paragraph before subparagraph *a* in the French text by the following:

"L'ensemble auquel le paragraphe *c* du deuxième alinéa fait référence est l'ensemble des montants suivants :";

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

"Where the taxation year that includes the particular time referred to in the first paragraph began before 18 October 2000, the formula in the first paragraph is to be read as if "0.5" were replaced by the fraction in the first paragraph of section 231 that, with reference to section 231.0.1, applies to the debtor for that year."

(2) Paragraph 2 of subsection 1 applies to a subsequent taxation year that is referred to in the first paragraph of section 485.27 of the Act and that ends after 27 February 2000.

124. (1) Section 485.42 of the Act is amended by replacing paragraph *d* by the following paragraph:

"(*d*) where the transferee is a taxpayer that was subject to a loss restriction event after the time of issue and the transferee and the debtor were, if the transferee is a corporation, not related to each other—or, if the transferee is a trust, not affiliated with each other—immediately before the loss restriction event,

i. the commercial debt obligation referred to in paragraph *a* is deemed to have been issued after the loss restriction event, and

ii. paragraph *b* of the definition of "unrecognized loss" in section 485 and paragraph *b* of sections 485.1 and 485.2 do not apply in respect of the loss restriction event;".

(2) Subsection 1 has effect from 21 March 2013.

125. (1) Section 485.45 of the Act is amended by replacing subparagraph 2 of subparagraph ii of paragraph *a* by the following subparagraph:

"(2) if it is later, where the debtor is an individual (other than a trust) or a succession that is a graduated rate estate, the day that is one year after the debtor's filing-due date for the year;".

(2) Subsection 1 applies from the taxation year 2016.

126. (1) Section 487.0.1 of the Act is amended by replacing the portion of the first paragraph before the definition of "breeding herd" by the following:

"**487.0.1.** In this section and sections 487.0.2 to 487.0.3,

"breeding animals" means bison, bovine cattle, deer, horses, goats, elk, sheep or other grazing ungulates that are over 12 months of age and are kept for breeding;

"breeding bees" means bees that are not used principally to pollinate plants in greenhouses and larvae of those bees;

"breeding bee stock", of a taxpayer at a particular time, means a reasonable estimate of the quantity of the taxpayer's breeding bees held at that time in the course of carrying on a farming business using a unit of measurement that is accepted as an industry standard;".

(2) Subsection 1 applies from the taxation year 2014.

127. (1) The Act is amended by inserting the following section after section 487.0.2:

"**487.0.2.1.** A taxpayer who, in a taxation year, carries on a farming business in a region that is at any time in the year a drought region or a region of flood or excessive moisture, within the meaning of the regulations, and whose breeding bee stock at the end of the year in respect of the business does not exceed 85% of the taxpayer's breeding bee stock at the beginning of the year in respect of the business, may deduct, in computing the taxpayer's income for the year from the business, an amount not exceeding the amount determined for the year, in respect of the taxpayer's business, by the formula

(A – B) × C.

In the formula in the first paragraph,

(*a*) A is the amount by which the aggregate of all the particular amounts included in computing the taxpayer's income for the year from the business in respect of the sale of breeding bees in the year exceeds the aggregate of all amounts deducted in respect of the particular amounts, under section 153, in computing the taxpayer's income for the year from the business;

(*b*) B is the aggregate of all amounts deducted in computing the taxpayer's income for the year from the business in respect of the acquisition of breeding bees; and

(*c*) C is either 30% if the taxpayer's breeding bee stock at the end of the year in respect of the business exceeds 70% of the taxpayer's breeding bee stock at the beginning of the year in respect of the business, or 90% in any other case."

(2) Subsection 1 applies from the taxation year 2014.

128. (1) Section 487.0.3 of the Act is amended

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

"**487.0.3.** The amount deducted under section 487.0.2 or 487.0.2.1 in computing the income of a taxpayer for a particular taxation year from a farming business carried on in a region referred to in the first paragraph of section 487.0.2 or 487.0.2.1,";

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

"i. the taxpayer's first taxation year beginning after the end of the period or series of continuous periods, as the case may be, for which the region was referred to in the first paragraph of section 487.0.2 or 487.0.2.1,";

(3) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

"(*a*) the amount deducted under section 487.0.2 or 487.0.2.1 in computing the taxpayer's income for the particular taxation year from the farming business, except to the extent that the amount has been included under this section in computing the taxpayer's income from the business for a taxation year preceding the given taxation year but after the particular taxation year; and

"(*b*) the amount included for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), under subsection 5 of

section 80.3 of that Act, in computing the taxpayer's income from the business for the given taxation year because of an election made in accordance with that subsection 5 in respect of the amount deducted under subsection 4 or 4.1 of that section 80.3 in that computation for the particular taxation year.";

(4) by striking out "or in relation to an election made under this section before 20 December 2006" in the third paragraph.

(2) Subsection 1 applies from the taxation year 2014.

129. (1) Section 487.0.4 of the Act is amended by replacing "Section 487.0.2 and the first paragraph of section 487" by "The first paragraph of section 487 and sections 487.0.2 and 487.0.2.1".

(2) Subsection 1 applies from the taxation year 2014.

130. (1) The Act is amended by inserting the following section after section 487.0.4:

"**487.0.5.** In applying section 487.0.2.1 in respect of a taxation year, the unit of measurement used for estimating the quantity of a taxpayer's breeding bee stock held in the course of carrying on a farming business at the end of the year is to be the same as that used for the beginning of the year."

(2) Subsection 1 applies from the taxation year 2014.

131. (1) The Act is amended by inserting the following section after section 487.6:

"**487.7.** Where a synthetic disposition arrangement is entered into in respect of a property owned by a taxpayer and the synthetic disposition period of the arrangement is at least one year, the taxpayer is deemed

(*a*) to have disposed of the property immediately before the beginning of the synthetic disposition period for proceeds of disposition equal to its fair market value at the beginning of the synthetic disposition period; and

(*b*) to have reacquired the property at the beginning of the synthetic disposition period at a cost equal to its fair market value at the beginning of the synthetic disposition period.

The first paragraph does not apply in respect of a property owned by a taxpayer where

(*a*) the disposition referred to in the first paragraph would not result in the realization of a capital gain or income;

(*b*) the property of the taxpayer is a mark-to-market property (within the meaning of the first paragraph of section 851.22.1);

(*c*) the synthetic disposition arrangement referred to in the first paragraph is a lease of corporeal property;

(*d*) the arrangement is an exchange of property to which section 301 applies; or

(*e*) the property is disposed of as part of the arrangement, within one year after the day on which the synthetic disposition period of the arrangement begins."

(2) Subsection 1 applies in respect of an agreement or arrangement entered into after 20 March 2013. It also applies in respect of an agreement or arrangement entered into before 21 March 2013, the term of which is extended after 20 March 2013, as if the agreement or arrangement were entered into at the time of the extension.

132. (1) Section 489 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) the income earned in Canada by a person who is not resident in Canada from international shipping or from the operation of aircraft in international traffic, if the country in which that person resides treats persons resident in Canada in the same manner;".

(2) Subsection 1 applies to a taxation year that begins after 12 July 2013.

133. (1) Section 491 of the Act is amended by replacing paragraph *e*.1 by the following paragraph:

"(*e*.1) an amount received on account of a Canadian Forces income support benefit payable under Part 2 of the Canadian Forces Members and Veterans Re-establishment and Compensation Act (Statutes of Canada, 2005, chapter 21), on account of a critical injury benefit, disability award, death benefit, clothing allowance or detention benefit payable under Part 3 of that Act or on account of a family caregiver relief benefit payable under Part 3.1 of that Act;".

(2) Subsection 1 applies from the taxation year 2015.

134. (1) Section 497 of the Act is amended by replacing "18%" in subparagraph *a* of the second paragraph by "17%".

(2) Subsection 1 applies from the taxation year 2016.

135. (1) The Act is amended by inserting the following after the heading of Chapter III.1 of Title IX of Book III of Part I:

"**DIVISION I**

"GENERAL RULES".

(2) Subsection 1 has effect from 18 March 2016.

136. (1) Section 517.2 of the Act is replaced by the following section:

"**517.2.** For the purposes of this Part and subject to section 517.5.5, a dividend equal to the amount by which the aggregate determined under section 517.3 exceeds the aggregate determined under section 517.3.1 is deemed to have been paid to the taxpayer by the purchaser corporation, and received by the taxpayer from the purchaser corporation, at the time of the disposition."

(2) Subsection 1 applies in respect of a disposition of shares made after 17 March 2016.

137. (1) The Act is amended by inserting the following after section 517.5.2:

"**DIVISION II**

"ELIGIBLE BUSINESS TRANSFER

"**517.5.3.** In this division,

"eligible business transfer" of an individual means a series of transactions that includes the disposition of eligible primary and manufacturing sectors shares of the individual in circumstances described in section 517.1, if the conditions of sections 517.5.6 to 517.5.11 are satisfied in respect of the series of transactions;

"eligible primary and manufacturing sectors share" means

(*a*) a share of the capital stock of a family farm corporation, within the meaning of the first paragraph of section 726.6.1;

(*b*) a share of the capital stock of a family fishing corporation, within the meaning of the first paragraph of section 726.6.1; or

(*c*) a qualified small business corporation share, within the meaning of the first paragraph of section 726.6.1, of the capital stock of a primary and manufacturing sectors corporation;

"primary and manufacturing sectors corporation", at the time of the disposition of a share, means a corporation more than 50% of the fair market value of the assets of which is, at that time, attributable to assets used in the primary and manufacturing sectors.

For the purposes of this division, a corporation has a substantial interest in another corporation at a particular time if it has such an interest in the other corporation under subsection 2 of section 191 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) at that time.

"**517.5.4.** For the purposes of the definition of "primary and manufacturing sectors corporation" in the first paragraph of section 517.5.3, the following rules apply:

(*a*) an asset of a particular corporation, other than an investment, is deemed to be used in the primary and manufacturing sectors by the particular corporation at the time of the disposition of a share of its capital stock if the prescribed proportion of primary and manufacturing sectors activities of the particular corporation, for its last two taxation years that ended before the disposition of the share and that have at least 183 days, is at least 50%; and

(*b*) an asset of a particular corporation that is an investment in another corporation is deemed to be an asset of the particular corporation used in the primary and manufacturing sectors by the particular corporation at the time of the disposition of a share of the capital stock of the particular corporation if, at that time, the other corporation is a primary and manufacturing sectors corporation because of subparagraph *a*.

For the purposes of subparagraph *a* of the first paragraph, where a taxation year described in that subparagraph begins before 1 January 2017, the rule according to which the prescribed proportion of primary and manufacturing sectors activities of the particular corporation for that year must be at least 50% is replaced by a rule according to which the proportion of manufacturing and processing activities of the particular corporation, within the meaning of section 771.1, for that year must be at least 50%.

In this section, "investment" of a particular corporation in another corporation means a share of the capital stock of the other corporation or a debt of the other corporation that belongs to the particular corporation.

"**517.5.5.** Where eligible shares of a primary and manufacturing sectors corporation of an individual, other than a trust, are disposed of in connection with an eligible business transfer of the individual and, but for this section, a dividend equal to the excess amount that corresponds to the amount by which the aggregate determined under section 517.3 exceeds the aggregate determined under section 517.3.1 would, under section 517.2, be deemed to have been paid by the purchaser corporation to the individual, and received by the individual from the purchaser corporation, at the time of the disposition of those shares, the following rules apply:

(*a*) the lesser of the amount of that excess amount and the amount determined in respect of the disposition of those shares under paragraph *b* of subsection 1 of section 84.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) is deemed, for the purposes of this Part, to be a

capital gain from the disposition of those shares, up to twice the amount determined in respect of the individual for the year under

i. subparagraph *a* of the first paragraph of section 726.7, where the shares disposed of are shares described in paragraph *a* of the definition of "eligible primary and manufacturing sectors shares" in the first paragraph of section 517.5.3,

ii. subparagraph *a* of the first paragraph of section 726.7.1, where the shares disposed of are shares described in paragraph *c* of the definition of "eligible primary and manufacturing sectors shares" in the first paragraph of section 517.5.3, or

iii. subparagraph *a* of the first paragraph of section 726.7.2, where the shares disposed of are shares described in paragraph *b* of the definition of "eligible primary and manufacturing sectors shares" in the first paragraph of section 517.5.3; and

(*b*) the amount of the capital gain determined under paragraph *a* in respect of the disposition of those shares is deemed not to be a dividend paid by the purchaser corporation and received by the individual at the time of the disposition of those shares.

"**517.5.6.** A series of transactions that includes the disposition by an individual of eligible primary and manufacturing sectors shares of a corporation (in this section referred to as the "particular corporation") may be considered to be an eligible business transfer of the individual only if the individual or the individual's spouse was, while the individual owned those shares and during the 24-month period that immediately preceded the disposition of the shares, actively engaged in a business carried on by the particular corporation or by a corporation in which the particular corporation had a substantial interest.

For the purposes of the first paragraph, the following rules apply:

(*a*) where the individual or the individual's spouse, as the case may be, is, immediately before the disposition of the shares, unable to actively engage in a business carried on by the particular corporation or by a corporation in which the particular corporation had a substantial interest due to an illness or a disability, the first paragraph is to be read as if "the 24-month period that immediately preceded the disposition of the shares" were replaced by "the 24-month period that preceded the time at which the individual's inability, or that of the individual's spouse, began";

(*b*) the individual is deemed, during the 24-month period that immediately precedes the disposition of the shares, to own the shares and to have been actively engaged in a business carried on by the particular corporation or by a corporation in which the particular corporation had a substantial interest if

i. the individual's spouse died in the 24-month period that precedes the disposition of the shares, and

ii. the individual or the individual's spouse was actively engaged in a business carried on by the particular corporation or by a corporation in which the particular corporation had a substantial interest during the 24-month period that precedes the date of death; and

(*c*) where an individual was actively engaged in a business during a particular period and all or substantially all of the assets used in the course of carrying on that business is disposed of to a corporation as consideration for shares of the capital stock of the corporation, the individual is deemed to have actively engaged in a business carried on by the corporation for the particular period.

"**517.5.7.** A series of transactions that includes the disposition by an individual of eligible primary and manufacturing sectors shares of a corporation (in this section referred to as the "particular corporation") may not be considered to be an eligible business transfer of the individual where, after the disposition of the shares, the individual or the individual's spouse is actively engaged in a qualified business carried on by the purchaser corporation, by the particular corporation or by a corporation in which the particular corporation has a substantial interest, unless

(*a*) the active engagement of the individual or the individual's spouse in that business for a particular period (in the second paragraph referred to as the "transition period") aims to encourage the transfer of the knowledge possessed by the individual or the individual's spouse in relation to that business for the benefit of other persons actively engaged in that business;

(*b*) substantially all the income from the business in which the individual or the individual's spouse is actively engaged is not derived from the sale, leasing, rental or development, as the case may be, of properties, or the rendering of services, similar to those of a business that, before the disposition of the shares, was carried on by the purchaser corporation, by the particular corporation or by a corporation in which the purchaser corporation or the particular corporation held a direct or indirect interest; or

(*c*) the active engagement of the individual or the individual's spouse in that business stems from the sole fact that the person referred to in section 517.5.11 is unable to actively engage in that business due to an illness, a disability or the person's death if the illness, disability or death begins or occurs after the disposition of the shares of the particular corporation.

For the purposes of subparagraph *a* of the first paragraph, for any calendar year included in whole or in part in the transition period, the remuneration received by an individual as consideration for services rendered in the calendar year or part of calendar year because the individual is actively engaged in a business carried on by the purchaser corporation, by the particular corporation or by a corporation in which the particular corporation has a substantial interest

must not exceed the amount obtained by multiplying the Maximum Pensionable Earnings determined for the year under section 40 of the Act respecting the Québec Pension Plan (chapter R-9) by the proportion that the number of days in the calendar year that are included in whole or in part in the transition period is of 365.

"**517.5.8.** A series of transactions that includes the disposition by an individual of eligible primary and manufacturing sectors shares of a corporation (in this section referred to as the "particular corporation") may not be considered to be an eligible business transfer of the individual where, in the period that begins 30 days after the disposition of the shares and ends at the end of that series of transactions, the individual or the individual's spouse controls the particular corporation or a corporation in which the particular corporation had, immediately before the disposition of those shares, a substantial interest or is a member of a group of persons that controls such a corporation, unless the corporation is

(*a*) a corporation carrying on a business substantially all the income of which is not derived from the sale, leasing, rental or development, as the case may be, of properties, or the rendering of services, similar to those of a business that, before the disposition of the shares, was carried on by the purchaser corporation, by the particular corporation or by a corporation in which the purchaser corporation or the particular corporation held a direct or indirect interest; or

(*b*) a corporation that does not carry on a qualified business.

"**517.5.9.** A series of transactions that includes the disposition by an individual of eligible primary and manufacturing sectors shares of a corporation (in this section referred to as the "particular corporation") may not be considered to be an eligible business transfer of the individual where, in the period that begins 30 days after the disposition of the shares and ends at the end of that series of transactions, the individual or the individual's spouse holds, directly or indirectly, common shares of the capital stock of the particular corporation or of a corporation in which the particular corporation had, immediately before the disposition of those shares, a substantial interest, unless they are common shares of the capital stock of such a corporation that is

(*a*) a corporation carrying on a business substantially all the income of which is not derived from the sale, leasing, rental or development, as the case may be, of properties, or the rendering of services, similar to those of a business that, before the disposition of the shares, was carried on by the purchaser corporation, by the particular corporation or by a corporation in which the purchaser corporation or the particular corporation held a direct or indirect interest; or

(*b*) a corporation that does not carry on a qualified business.

"**517.5.10.** A series of transactions that includes the disposition by an individual of eligible primary and manufacturing sectors shares of a corporation (in this section referred to as the "particular corporation") may be considered to be an eligible business transfer of the individual only if

(*a*) throughout the period that begins 30 days after the disposition of the shares and ends at the end of that series of transactions, the aggregate of all amounts each of which is the amount of the residual financial interest of a person who is the individual, any other individual in respect of whom, but for this section, section 517.5.5 would apply in relation to the disposition of a share of the particular corporation in connection with that series of transactions, or their respective spouses, does not exceed

i. where the particular corporation is referred to in paragraph *a* or *b* of the definition of "eligible primary and manufacturing sectors share" in the first paragraph of section 517.5.3, 80% of the aggregate of all amounts each of which is the fair market value, immediately before the beginning of the series of transactions, of a share of the capital stock of a corporation (in this section referred to as the "corporation concerned") that is the particular corporation, the purchaser corporation or a corporation in which the particular corporation has a substantial interest at that time, or

ii. in any other case, 60% of the aggregate of all amounts each of which is the fair market value, immediately before the beginning of the series of transactions, of a share of the capital stock of a corporation concerned;

(*b*) the terms and conditions of reimbursement or redemption of the residual financial interests the amount of which is included in the first aggregate referred to in subparagraph *a* provide that no later than 10 years after the disposition of the shares, that aggregate will not exceed

i. where the particular corporation is referred to in paragraph *a* or *b* of the definition of "eligible primary and manufacturing sectors share" in the first paragraph of section 517.5.3, 50% of the aggregate of all amounts each of which is the fair market value, immediately before the beginning of the series of transactions, of a share of the capital stock of a corporation concerned, or

ii. in any other case, 30% of the aggregate of all amounts each of which is the fair market value, immediately before the beginning of the series of transactions, of a share of the capital stock of a corporation concerned;

(*c*) where the residual financial interest of a person described in subparagraph *a* includes a share of the capital stock of a corporation concerned,

i. the redemption of the share may not be required by the person before the expiry of the 10-year period referred to in subparagraph *b* unless the redemption aims to comply with the requirement of subparagraph i or ii of subparagraph *b*,

ii. the share entitles its holder to a cumulative dividend at a rate not exceeding a reasonable rate according to market conditions and the rate of that dividend is not based on a corporation's profitability,

iii. the share is redeemable at any time at the option of the corporation concerned, and

iv. the share is convertible only into one or more shares that satisfy the conditions of subparagraphs i to iii or into one or more debts that satisfy the conditions of subparagraphs i to iii of subparagraph *d*; and

(*d*) where the residual financial interest of a person described in subparagraph *a* includes a debt of a corporation concerned,

i. the reimbursement of the debt may not be required by the person before the expiry of the 10-year period referred to in subparagraph *b* unless the reimbursement aims to comply with the requirement of subparagraph i or ii of subparagraph *b*,

ii. the debt entitles its holder to a reasonable return according to market conditions and the return rate of the debt is not based on a corporation's profitability,

iii. the debt is reimbursable at any time, with accrued interest, at the option of the corporation concerned, and

iv. the debt is convertible only into one or more shares that satisfy the conditions of subparagraphs i to iii of subparagraph *c* or into one or more debts that satisfy the conditions of subparagraphs i to iii.

In this section, the amount of the residual financial interest of a person described in subparagraph *a* of the first paragraph, at any time, means an amount equal to the aggregate of all amounts each of which is the fair market value, at that time, of a financial interest that the person holds, directly or indirectly, in a corporation concerned and that is a share of the capital stock of the corporation concerned or a debt of the corporation concerned.

For the purposes of the second paragraph, the following rules apply:

(*a*) where a trust in which an individual or the individual's spouse has a beneficial interest holds, directly or indirectly, a financial interest in a corporation concerned, the individual is deemed to hold the financial interest;

(*b*) where an individual or the individual's spouse holds, directly or indirectly, a financial interest in an entity that is a trust, a partnership or a corporation, which entity holds, directly or indirectly, a financial interest in a corporation concerned, the individual is deemed to hold the financial interest in the corporation concerned; and

(*c*) where more than one individual would otherwise be required to include the same amount in computing their residual financial interest because of subparagraph *a* or *b*, only one of those individuals is required to take that amount into account in establishing the amount of that individual's residual financial interest in the corporation concerned.

For the purposes of subparagraphs *a* and *b* of the first paragraph, no account is to be taken of the residual financial interest of a person described in subparagraph *a* of the first paragraph in a corporation concerned or of the fair market value, immediately before the beginning of the series of transactions, of the shares of the capital stock of such a corporation, if that corporation is

(*a*) a corporation carrying on a business substantially all the income of which is not derived from the sale, leasing, rental or development, as the case may be, of properties, or the rendering of services, similar to those of a business that, before the disposition of the shares, was carried on by the particular corporation, by the purchaser corporation or by a corporation in which the purchaser corporation or the particular corporation held a direct or indirect interest; or

(*b*) a corporation that does not carry on a qualified business.

For the purpose of determining the end of the period described in subparagraph *a* of the first paragraph, the series of transactions to which that subparagraph applies is deemed not to include a transaction consisting in the redemption or reimbursement of the residual financial interest of an individual.

"**517.5.11.** A series of transactions that includes the disposition by an individual of eligible primary and manufacturing sectors shares of a corporation (in this section referred to as the "particular corporation") may be considered as an eligible business transfer of the individual only if, in the period that begins immediately after the disposition of the shares and ends at the end of that series of transactions, at least one person (other than the individual) who holds, directly or indirectly, shares of the purchaser corporation, or the person's spouse, is actively engaged in a business carried on by the particular corporation or by a corporation in which the particular corporation had, immediately before the disposition of those shares, a substantial interest.

The first paragraph does not apply in respect of a period in which a person referred to in that paragraph who was to be actively engaged in a business is unable to be so actively engaged due to an illness, a disability or the person's death if the illness, disability or death begins or occurs after the disposition of the shares of the particular corporation."

(2) Subsection 1 applies in respect of a disposition of shares made after 17 March 2016.

138. (1) The Act is amended by inserting the following section after section 555.0.2:

"**555.0.3.** Section 555 does not apply in respect of a taxpayer's share of the capital stock of a predecessor foreign corporation that is exchanged for or becomes, on a foreign merger, a share of the capital stock of the new foreign corporation or the foreign parent corporation, where

(*a*) the new foreign corporation is, at the time that is immediately after the foreign merger, a foreign affiliate of the taxpayer;

(*b*) shares of the capital stock of the new foreign corporation are, at the time that is immediately after the foreign merger, excluded property, within the meaning of section 576.1, of another foreign affiliate of the taxpayer; and

(*c*) the foreign merger is part of a transaction or event or a series of transactions or events that includes a disposition of shares of the capital stock of the new foreign corporation, or property substituted for the shares, to

i. a person (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) with whom the taxpayer was dealing at arm's length immediately after the transaction, event or series, or

ii. a partnership a member of which is, immediately after the transaction, event or series, a person described in subparagraph i."

(2) Subsection 1 applies in respect of a foreign merger that occurs after 12 July 2013.

139. (1) Section 576.2 of the Act is amended

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

""eligible Canadian bank" has the meaning assigned by subsection 15 of section 90 of the Income Tax Act;";

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

""eligible bank affiliate" has the meaning assigned by subsection 15 of section 90 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

""upstream deposit" has the meaning assigned by subsection 15 of section 90 of the Income Tax Act."

(2) Subsection 1 applies to a taxation year of a foreign affiliate of a taxpayer that begins after 27 February 2014.

140. (1) Section 577.7 of the Act is amended by adding the following paragraph after paragraph *c*:

"(*d*) an upstream deposit owing to an eligible bank affiliate, subject to section 577.7.1."

(2) Subsection 1 applies to a taxation year of a foreign affiliate of a taxpayer that begins after 27 February 2014.

141. (1) The Act is amended by inserting the following section after section 577.7:

"**577.7.1.** For the purposes of this chapter, where a taxpayer is an eligible Canadian bank and an eligible bank affiliate of the taxpayer is owed, at any time in a taxation year of the affiliate (in this section referred to as the "particular year") or its immediately preceding taxation year, an upstream deposit, the following rules apply:

(*a*) the affiliate is deemed to make a loan to the taxpayer immediately before the end of the particular year equal to the loan that it is deemed to make to the taxpayer, at that time, under paragraph *a* of subsection 8.1 of section 90 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); and

(*b*) the taxpayer is deemed to repay immediately before the end of the particular year—in an amount that the taxpayer is deemed to pay, at that time, under paragraph *b* of subsection 8.1 of section 90 of the Income Tax Act and in the order in which they arose—loans made by the affiliate under paragraph *a* in a prior taxation year and not previously repaid, and the repayment is deemed to not be part of a series of loans or other transactions and repayments."

(2) Subsection 1 applies to a taxation year of a foreign affiliate of a taxpayer that begins after 27 February 2014.

142. (1) Section 583 of the Act is amended

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

"**583.** A taxpayer who has included an amount under section 580 in respect of a share of a controlled foreign affiliate (in this section referred to as the "particular 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 product obtained by multiplying the taxpayer's prescribed tax factor for the year by the aggregate—to the extent that the aggregate was not deductible

under this section for a preceding year—of any amount prescribed in respect of the particular foreign affiliate or a shareholder affiliate that is attributable to the amount and any income or profits tax reasonably attributable to the amount that is paid by

i. the particular foreign affiliate,

ii. the shareholder affiliate of the taxpayer, or

iii. another foreign affiliate of the taxpayer in respect of a dividend received, directly or indirectly, from the particular foreign affiliate, if that other foreign affiliate has an equity percentage in the particular foreign affiliate; and";

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

"For the purposes of the first paragraph, a shareholder affiliate of the taxpayer means a foreign affiliate of the taxpayer, other than the particular foreign affiliate, where

(*a*) it has an equity percentage in the particular foreign affiliate; and

(*b*) the income or profits tax is paid by it to a country other than Canada and it, and not the particular foreign affiliate, is liable for that tax under the laws of that country."

(2) Subsection 1 applies in respect of a taxation year of a foreign affiliate of a taxpayer that ends after 31 December 2010.

(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.

143. (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 a provision among those mentioned in the second paragraph, 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.

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

(*a*) sections 146.1, 262.0.1, 576.2, 577, 577.2 to 577.11, 589 to 592, 592.2, 592.7 to 592.10 and 746 to 749 and paragraph *d* of section 785.1;

(*b*) sections 571 to 576.1, 578 and 579, where those sections apply for the purposes of the provisions mentioned in subparagraph *a*;

(*c*) the regulations made under the provisions mentioned in subparagraph *a*; and

(*d*) the provisions of Chapter I of Title III of Book V."

(2) Subsection 1 has effect from 12 July 2013.

144. (1) Section 592.2 of the Act is amended by replacing subparagraph i of subparagraph *a* of the first paragraph by the following subparagraph:

"i. each member of the partnership (other than another partnership) is deemed to have received a portion of the dividend equal to the proportion of the dividend that the fair market value of the member's interest held, directly or indirectly through an interest in one or more other partnerships, in the partnership at that time is of the fair market value of all the interests in the partnership held directly by members of the partnership at that time, and".

(2) Subsection 1 applies in respect of a dividend received after 30 November 1999.

(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.

145. (1) Section 592.3 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) sections 262.0.1 and 555.0.3."

(2) Subsection 1 applies to a taxation year of a foreign affiliate of a taxpayer that ends after 12 July 2013.

(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.

146. (1) The Act is amended by inserting the following after section 592.3:

"**CHAPTER V.2**

"NON-RESIDENT CORPORATIONS WITHOUT SHARE CAPITAL

"**592.4.** In this chapter,

"equity interest", in a non-resident corporation without share capital, means any right, whether immediate or future and whether absolute or contingent, conferred by the corporation to receive an amount that can reasonably be regarded as all or any part of the capital, revenue or income of the corporation, but does not include a right as creditor;

"non-resident corporation without share capital" means a corporation not resident in Canada that, determined without reference to this chapter, does not have capital divided into shares.

"**592.5.** For the purposes of this Part, the following rules apply:

(*a*) equity interests in a non-resident corporation without share capital that have identical rights and obligations, determined without reference to proportionate differences in all of those rights and obligations, are deemed to be shares of a separate class of the capital stock of the corporation;

(*b*) the corporation is deemed to have 100 issued and outstanding shares of each class of shares of its capital stock;

(*c*) each person or partnership that holds, at any time, an equity interest in a particular class of the capital stock of the corporation is deemed to own, at that time, that number of shares of the capital stock of the particular class that is equal to the proportion of 100 that the fair market value, at that time, of all the equity interests of the particular class held by the person or partnership is of the fair market value, at that time, of all the equity interests of the particular class; and

(*d*) shares of a particular class of shares of the capital stock of the corporation are deemed to have rights and obligations that are the same as those of the corresponding equity interests.

"**592.6.** For the purposes of Division XIII of Chapter IV of Title IV, section 540 and Chapter V of Title IX, the following rules apply:

(*a*) subject to subparagraph *b*, where at any time a taxpayer resident in Canada or a foreign affiliate of the taxpayer (in this section referred to as the "vendor") disposes of capital property that is shares of the capital stock of a foreign affiliate of the taxpayer, or a debt obligation owing to the taxpayer by the affiliate, to—or exchanges the shares or debt for shares of the capital stock of—a non-resident corporation without share capital, that is immediately after

that time a foreign affiliate of the taxpayer, in a manner that increases the fair market value of a class of shares of the capital stock of the non-resident corporation, the non-resident corporation is deemed to have issued, and the vendor is deemed to have received, new shares of the class as consideration in respect of the disposition or exchange; and

(*b*) if the taxpayer makes a valid election under paragraph *b* of subsection 3 of section 93.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), subparagraph *a* does not apply in relation to the disposition or exchange.

Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *b* of subsection 3 of section 93.2 of the Income Tax Act.

"**CHAPTER V.3**

"AUSTRALIAN TRUSTS

"**592.7.** In this chapter,

"Australian trust", at any time, means a trust in respect of which the following conditions are met at that time:

(*a*) in the absence of section 592.9, the trust would be described in paragraph *h* of the definition of "exempt foreign trust" in the first paragraph of section 593;

(*b*) the trust is resident in Australia;

(*c*) the interest of each beneficiary under the trust is described by reference to units of the trust; and

(*d*) the liability of each beneficiary under the trust is limited by the operation of any law governing the trust;

"fixed interest" has the meaning assigned by the first paragraph of section 593.

"**592.8.** The rules of section 592.9 apply at any time, for the specified purpose provided for in section 592.10, in respect of a taxpayer resident in Canada in relation to a trust if

(*a*) a corporation not resident in Canada is at that time beneficially interested in the trust;

(*b*) the corporation not resident in Canada is at that time 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);

(*c*) the trust is at that time an Australian trust;

(*d*) the total fair market value at that time of all fixed interests of a class in the trust held by the corporation not resident in Canada, or persons or partnerships that do not deal at arm's length with the corporation, is equal to at least 10% of the fair market value at that time of all fixed interests of the class; and

(*e*) unless the corporation not resident in Canada first acquires a beneficial interest in the trust at that time, immediately before that time section 592.9 applied

i. to the taxpayer in relation to the trust, or

ii. to a corporation resident in Canada that, immediately before that time, did not deal at arm's length with the taxpayer, in relation to the trust.

"**592.9.** The rules to which section 592.8 refers in respect of a taxpayer resident in Canada in relation to a trust are the following:

(*a*) the trust is deemed to be a corporation not resident in Canada that is resident in Australia and not to be a trust;

(*b*) each particular class of fixed interests in the trust is deemed to be a separate class of 100 issued shares, of the capital stock of the corporation not resident in Canada, that have the same attributes as the interests of the particular class;

(*c*) each beneficiary under the trust is deemed to hold the number of shares of each separate class described in paragraph *b* equal to the proportion of 100 that the fair market value, at the time referred to in section 592.8, 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;

(*d*) the corporation not resident in Canada is deemed to be controlled by the taxpayer resident in Canada—a foreign affiliate of which is referred to in paragraph *b* of section 592.8 and is beneficially interested in the trust—that has the greatest equity percentage in the corporation not resident in Canada;

(*e*) a particular foreign affiliate of the taxpayer in which the taxpayer has a direct equity percentage at a particular time, and that is not a controlled foreign affiliate of the taxpayer at that time, is deemed to be a controlled foreign affiliate of the taxpayer at that time if, at that time,

i. the particular foreign affiliate has an equity percentage in the foreign affiliate referred to in paragraph *b* of section 592.8, or

ii. the particular foreign affiliate is the foreign affiliate referred to in paragraph *b* of section 592.8; and

(*f*) Chapter VI.2 does not apply in respect of the taxpayer in relation to the trust.

"**592.10.** The specified purpose to which section 592.8 refers is the determination, in respect of an interest in an Australian trust, of the Québec tax results (as defined in section 21.4.16) of the taxpayer resident in Canada referred to in section 592.8 for a taxation year in respect of shares of the capital stock of a foreign affiliate of the taxpayer."

(2) Subsection 1, where it enacts Chapter V.2 of Title X of Book III of Part I of the Act, applies to a taxation year of a corporation not resident in Canada ending after 31 December 1994. However,

(1) if a taxpayer makes a valid election under subsection 2 of section 22 of the Second Act to implement certain provisions of the budget tabled in Parliament on February 11, 2014 and other measures (Statutes of Canada, 2014, chapter 39), subsection 1 applies, in respect of the taxpayer, only to a taxation year of a corporation not resident in Canada that ends after 12 July 2013; and

(2) in respect of a disposition that occurs before 12 July 2013, Chapter V.2 of Title X of Book III of Part I of the Taxation Act is to be read without reference to section 592.6.

(3) Subsection 1, where it enacts Chapter V.3 of Title X of Book III of Part I of the Act, has effect from 12 July 2013. In addition, if a corporation resident in Canada and each other corporation resident in Canada that, at any time after 31 December 2005 and before 12 July 2013, was both related to the corporation and had a foreign affiliate (determined as if subparagraph *b* of the first paragraph of section 573 of the Act were read as if "any corporation" were replaced by "any corporation not resident in Canada") that was beneficially interested in an Australian trust (as defined in section 592.7 of the Act, enacted by subsection 1) make a valid election under subsection 3 of section 22 of the Second Act to implement certain provisions of the budget tabled in Parliament on February 11, 2014 and other measures, the following rules apply in respect of each corporation that has made such an election under that subsection 3:

(1) that Chapter V.3 has effect from 1 January 2006; and

(2) where it applies before 12 July 2013, that Chapter V.3 is to be read as if the following section were added after section 592.10 of the Taxation Act:

"**592.11.** 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 this chapter, if, based on the assumptions contained in paragraph *c* of section 600, at any time shares of the capital stock of a corporation are owned by a partnership or are deemed under this section to be

owned by a partnership, then each member of the partnership is deemed to own at that time the number of those shares that is equal to the proportion of all 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."

(4) Chapter V.2 of Title II of Book I of Part I of the Act applies in relation to an election referred to in paragraph 1 of subsection 2 or in subsection 3. For the purposes of section 21.4.7 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 7 August 2017.

(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 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.

147. (1) Section 596 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*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, the definition of "qualified disability trust" in the first paragraph of section 768.2 and paragraph *a* of section 1120;".

(2) Subsection 1 applies from the taxation year 2016.

148. (1) The Act is amended by inserting the following section after section 646:

"**646.0.1.** For the purposes of this Title, a succession that is a graduated rate estate, of an individual at a particular time, is the succession that arose on and as a consequence of the individual's death and that meets the following conditions:

(*a*) the particular time is no more than 36 months after the death;

(*b*) the succession is at the particular time a testamentary trust;

(*c*) the individual's Social Insurance Number (or if the individual had not, before the death, been assigned a Social Insurance Number, such other information as is acceptable to the Minister) is provided in the succession's fiscal return under this Part for its taxation year that includes the particular time and for each of its earlier taxation years that ended after 31 December 2015;

(*d*) the succession designates itself as the succession that is the graduated rate estate of the individual in its fiscal return under this Part for its first taxation year that ends after 31 December 2015; and

(*e*) no other succession designates itself as the succession that is the graduated rate estate of the individual in a fiscal return under this Part for a taxation year that ends after 31 December 2015."

(2) Subsection 1 has effect from 31 December 2015.

149. (1) Section 649.1 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

"(*a*) a succession that is a graduated rate estate; or

"(*b*) a trust in which no beneficial interest was acquired for consideration payable directly or indirectly to the trust or to any person or partnership that has made a contribution to the trust by way of transfer, assignment or other disposition of property."

(2) Subsection 1 applies from the taxation year 2016.

150. (1) Section 651.3 of the Act is amended

(1) by replacing "is deemed not to be acquired for consideration" in subparagraph *a* of the first paragraph by "is not deemed to be acquired for consideration";

(2) by replacing "an *inter vivos* trust" in subparagraph *b* of the first paragraph by "a trust";

(3) by replacing "réfère le paragraphe *b* du premier alinéa" in the portion of the second paragraph before subparagraph *a* in the French text by "le paragraphe *b* du premier alinéa fait référence".

(2) Subsection 1 applies from the taxation year 2016.

151. (1) Sections 656.3 and 656.3.1 of the Act are replaced by the following sections:

"**656.3.** Every trust that holds an interest in a NISA Fund No. 2 that was transferred to it in circumstances to which the second paragraph of section 441.1 applied is deemed, at the end of the day on which the spouse referred to in that paragraph dies, to have been paid an amount out of the fund equal to the balance at the end of that day in the fund so transferred.

"**656.3.1.** Every trust that holds an interest in a farm income stabilization account that was transferred to it in circumstances to which the second paragraph of section 441.2 applied is deemed, at the end of the day on which

the spouse referred to in that paragraph dies, to have been paid an amount out of the account equal to the balance at the end of that day in the account so transferred."

(2) Subsection 1 applies from the taxation year 2016.

152. (1) Section 657 of the Act is amended, in paragraph *a*,

(1) by replacing the portion before subparagraph ii.1 by the following:

"(*a*) an amount that the trust claims as a deduction not exceeding the amount by which the amount determined under subparagraph i exceeds the amount determined under subparagraph ii or iv, as the case may be:

i. the part of the amount that would be its income for the year, but for this paragraph and paragraph *b*, that became payable in the year to a beneficiary or was included because of section 662 in computing the income of a beneficiary,

ii. if the trust is a trust for which a day is to be determined in accordance with subparagraph *a* or *a*.4 of the first paragraph of section 653 by reference to a particular death or later death, as the case may be, that has not occurred before the end of the year, the part of the amount that would be its income for the year, but for this paragraph and paragraph *b*, that became payable in the year to, or that was included under section 662 in computing the income of, a beneficiary (other than a beneficiary whose death is the particular death or later death), and";

(2) by striking out subparagraphs ii.1 and iii;

(3) by replacing subparagraph iv by the following subparagraph:

"iv. if the trust is a SIFT trust for the year, the amount by which the particular amount determined under subparagraph i in relation to the trust for the year exceeds the amount by which the particular amount exceeds its non-portfolio earnings for the year, within the meaning assigned by the first paragraph of section 1129.70; and".

(2) Subsection 1 applies from the taxation year 2016.

153. (1) Section 657.1 of the Act is amended by replacing paragraph *c* by the following paragraph:

"(*c*) where that section applies to a trust deemed by section 851.25 to exist in respect of a congregation that is a part of a religious organization, the amount that may be deducted by such a trust under that paragraph *a* is equal to such part of its income as became payable in the year to a beneficiary; and".

(2) Subsection 1 applies from the taxation year 2016.

154. (1) Section 659.2 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2016.

155. (1) Sections 660.1 and 660.2 of the Act are repealed.

(2) Subsection 1 applies from the taxation year 2016.

156. (1) The Act is amended by inserting the following section after section 663:

"**663.0.1.** If an individual's death occurs on a day in a particular taxation year of a trust and the death is the death or later death referred to in any of subparagraphs *a*, *a*.1 and *a*.4 of the first paragraph of section 653 in respect of the trust, the following rules apply:

(*a*) the particular taxation year is deemed to end at the end of that day and a new taxation year of the trust is deemed to begin immediately after that day;

(*b*) the trust's income (determined without reference to section 657) for the particular taxation year is, despite section 652, deemed to have become payable in the year to the individual and not to have become payable to another beneficiary or to be included under section 662 in computing the individual's income; and

(*c*) in respect of the particular taxation year

i. paragraph *b* of the definition of "balance-due day" in section 1 is to be read as if "the year" were replaced by "the calendar year in which the taxation year ends",

ii. paragraph *d* of subsection 2 of section 1000 is to be read as if "its taxation year" were replaced by "the calendar year in which its taxation year ends", and

iii. the second paragraph of section 1086R57 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is to be read as if "end of the taxation year" were replaced by "end of the calendar year in which the taxation year ends"."

(2) Subsection 1 applies from the taxation year 2016.

157. (1) The Act is amended by inserting the following section after section 663.2:

"**663.2.1.** Where a designation referred to in section 663.1 or 663.2 and made by a trust in its fiscal return filed for a taxation year under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in accordance with subsection 13.1 or 13.2, as the case may be, of section 104 of that Act, is invalid for the purposes of that Act under subsection 13.3 of

section 104 of that Act, section 663.1 or 663.2, as the case may be, does not apply in respect of the designation for the year."

(2) Subsection 1 applies from the taxation year 2016.

158. (1) Section 669.1 of the Act is replaced by the following section:

"**669.1.** Where a trust, in a taxation year in which it is resident in Canada and is a succession that is the graduated rate estate of an individual, receives a pension benefit or a benefit out of or under a foreign retirement arrangement and designates, in its fiscal return for the year under this Part, an amount in respect of a beneficiary under the trust equal to such portion (in this section referred to as the "beneficiary's share") of the benefit as was designated by the trust exclusively in respect of the beneficiary and as may reasonably be considered (having regard to all the circumstances including the terms and conditions of the trust arrangement) to be part of the amount that, by reason of section 663, was included in computing the income of the beneficiary for a particular taxation year, the beneficiary's share of the benefit is deemed, for the purposes of section 752.0.8, to be a payment described in subparagraph i of paragraph *a* of that section that is included in computing the beneficiary's income for the particular taxation year where the benefit is an amount described in that subparagraph i and the beneficiary is the spouse of the individual."

(2) Subsection 1 applies from the taxation year 2016.

159. (1) Section 669.2 of the Act is replaced by the following section:

"**669.2.** The amount received by the succession that is a graduated rate estate of an individual on or after the individual's death in recognition of the individual's service in an office or employment is deemed to be an amount received by a particular beneficiary under the succession at a particular time on or after the individual's death in recognition of the individual's service in an office or employment and, except for the purposes of this section, not to have been received by the succession to the extent that the amount may reasonably be considered (having regard to all the circumstances including the terms and conditions of the trust arrangement) to be paid or payable at the particular time to the particular beneficiary."

(2) Subsection 1 applies from the taxation year 2016.

160. (1) Section 677.1 of the Act is amended by replacing "section 118.04" by "section 118.04 or 118.041".

(2) Subsection 1 applies from the taxation year 2016.

161. (1) Section 680 of the Act is replaced by the following section:

"**680.** The income of a person for a taxation year from a succession that is a graduated rate estate is deemed to be the aggregate of the person's benefits

from or under the succession for any taxation year of the succession that ended in the year, determined under the provisions of this Title except for sections 683 to 692."

(2) Subsection 1 applies from the taxation year 2016.

162. (1) Section 681 of the Act is amended by replacing "testamentary trust" in the portion before paragraph *a* by "trust that is a succession that is a graduated rate estate".

(2) Subsection 1 applies from the taxation year 2016.

163. (1) Section 682 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2016.

164. (1) Section 692.3 of the Act is amended

(1) by striking out paragraphs *a* and *b*;

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

"(*b*.1) for the purposes of sections 736, 736.0.2, 736.0.3.1 and 999.1, the trust is deemed to cease at that time to be exempt from tax under this Part on its taxable income;".

(2) Subsection 1 has effect from 21 March 2013.

165. (1) Section 692.5 of the Act is amended by replacing "an inter vivos trust" in paragraph *j* by "a trust".

(2) Subsection 1 applies from the taxation year 2016.

166. (1) Section 710 of the Act is amended

(1) by replacing "paragraphs *b* to *e*" in paragraph *a* by "paragraphs *c* to *e*";

(2) by replacing "five" in paragraph *a*.1 by "20";

(3) by striking out paragraph *b*;

(4) by replacing the portion of subparagraph i of paragraph *c* before subparagraph 1 by the following:

"i. in the case of a property described in paragraph *a* or *b* of section 710.0.1, to a qualified donee that is";

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

"ii. in the case of a property described in paragraph *c* or *d* of section 710.0.1, to any of the following entities that, except in the case provided for in subparagraph 3, is a qualified donee:";

(6) by replacing subparagraph 2 of subparagraph ii of paragraph *c* by the following subparagraph:

"(2) the State, Her Majesty in right of Canada or a province, other than Québec, a municipality in Canada or a municipal or public body performing a function of government in Canada, or";

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

"(3) the United States, any state of that country, a municipality in the United States or a municipal or public body performing a function of government in the United States;".

(2) Paragraphs 1 and 3 of subsection 1 apply from the taxation year 2016.

(3) Paragraph 2 of subsection 1 applies in respect of a gift made after 18 March 2007.

(4) Paragraphs 4 to 7 of subsection 1 apply in respect of a gift made after 10 February 2014.

(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 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.

167. (1) Section 716.0.1.4 of the Act is replaced by the following section:

"**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 the following gifts made to a registered charity that is a prescribed charity is to be increased by 1/2 of that amount:

(*a*) a gift made by a recognized farm producer of an eligible agricultural product produced by such a producer; or

(*b*) a gift of an eligible food product made by a corporation carrying on a food processing business or by a corporation that is a member of a partnership carrying on such a business.

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 that definition were read as if "an individual" were replaced, wherever it appears, by "a corporation", and "eligible agricultural product" and "eligible food product" have the meaning assigned by that section."

(2) Subsection 1 applies in respect of a gift made after 17 March 2016.

168. (1) Section 725.1.2 of the Act is amended by inserting the following subparagraph after subparagraph *a* of the second paragraph:

"(*a*.1) an amount received because of the loss of all or part of the income from an office or employment, in accordance with an insurance plan, that is referred to in section 43;".

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

169. (1) Section 725.2.0.1 of the Act is replaced by the following section:

"**725.2.0.1.** Where section 725.2 applies in respect of a security that a qualifying person has agreed to sell or issue under an agreement referred to in section 48 and the qualifying person was a qualified corporation for the calendar year that includes the time at which the individual to whom that section 725.2 applies acquired rights under the agreement in relation to the acquisition of the security, it is to be read as if "25%" in the portion before paragraph *a* were replaced by "50%" and without reference to subparagraphs ii and iii of paragraph *c*."

(2) Subsection 1 applies in respect of a security that a person has agreed to sell or issue under an agreement referred to in section 48 of the Act and entered into after 8 February 2017.

170. (1) Section 725.2.2 of the Act is amended by replacing "ii to vi" in subparagraph *a* of the first paragraph by "i to v".

(2) Subsection 1 applies in respect of a gift made after 18 March 2007.

171. (1) Section 725.3.1 of the Act is replaced by the following section:

"**725.3.1.** Where section 725.3 applies in respect of a share that an individual has acquired under an agreement referred to in section 48 and entered into with a corporation that was a qualified corporation for the calendar year that includes the time at which the individual acquired rights under the agreement in relation to the acquisition of the share, it is to be read as if "25%" in the portion before paragraph *a* were replaced by "50%"."

(2) Subsection 1 applies in respect of a share acquired under an agreement referred to in section 48 of the Act and entered into after 8 February 2017.

172. (1) Section 726.7 of the Act is amended by inserting the following paragraph after the third paragraph:

"For the purposes of subparagraph *e* of the first paragraph, where section 517.5.5 applies in respect of the disposition in a taxation year of an individual's eligible primary and manufacturing sectors shares described in paragraph *a* of the definition of that expression in the first paragraph of section 517.5.3, the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28 if those shares were the only properties referred to in that paragraph *b* is deemed to have been allowed as a deduction in computing the individual's taxable income for the year for the purposes of the Income Tax Act under section 110.6 of that Act in respect of qualified farm properties."

(2) Subsection 1 applies in respect of a disposition of shares made after 17 March 2016.

173. (1) Section 726.7.1 of the Act is amended by inserting the following paragraph after the first paragraph:

"For the purposes of subparagraph *e* of the first paragraph, where section 517.5.5 applies in respect of the disposition in a taxation year of an individual's eligible primary and manufacturing sectors shares described in paragraph *c* of the definition of that expression in the first paragraph of section 517.5.3, the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28 if those shares were the only properties referred to in that paragraph *b* is deemed to have been allowed as a deduction in computing the individual's taxable income for the year for the purposes of the Income Tax Act under section 110.6 of that Act in respect of qualified small business corporation shares."

(2) Subsection 1 applies in respect of a disposition of shares made after 17 March 2016.

174. (1) Section 726.7.2 of the Act is amended by inserting the following paragraph after the first paragraph:

"For the purposes of subparagraph *e* of the first paragraph, where section 517.5.5 applies in respect of the disposition in a taxation year of an individual's eligible primary and manufacturing sectors shares described in paragraph *b* of the definition of that expression in the first paragraph of section 517.5.3, the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28 if those shares were the only properties referred to in that paragraph *b* is deemed to have been allowed as a deduction in computing the individual's taxable income for the year for the purposes of the Income Tax Act under section 110.6 of that Act in respect of qualified fishing properties."

(2) Subsection 1 applies in respect of a disposition of shares made after 17 March 2016.

175. (1) Section 730 of the Act is amended by replacing subparagraph iii of paragraph *b* by the following subparagraph:

"iii. where the taxpayer was subject to a loss restriction event before the end of the year and after the end of the taxpayer's tenth preceding taxation year, zero."

(2) Subsection 1 has effect from 21 March 2013.

176. (1) Section 736 of the Act is amended by replacing the portion before subparagraph *c* of the fourth paragraph by the following:

"**736.** Despite section 729 and subject to section 736.0.5, where, at any time (in this section referred to as "that time") a taxpayer is subject to a loss restriction event, the following rules apply:

(*a*) no amount in respect of a net capital loss for a taxation year ending before that time is deductible in computing the taxpayer's taxable income for a taxation year ending after that time; and

(*b*) no amount in respect of a net capital loss for a taxation year ending after that time is deductible in computing the taxpayer's taxable income for a taxation year ending before that time.

In addition, where, at that time, the taxpayer neither became nor ceased to be exempt from tax under this Part on the taxpayer's taxable income, the following rules apply:

(*a*) in computing the adjusted cost base to the taxpayer at and after that time of each capital property, other than a depreciable property, owned by the taxpayer immediately before that time, there is to be deducted an amount equal to the amount by which the adjusted cost base to the taxpayer of the capital property immediately before that time exceeds its fair market value immediately before that time;

(*b*) each amount required by subparagraph *a* to be deducted in computing the adjusted cost base to the taxpayer of a property is deemed to be a capital loss of the taxpayer for the taxation year ending immediately before that time from the disposition of the property;

(*c*) each capital property that is owned by the taxpayer immediately before that time (other than a property in respect of which an amount would, but for this subparagraph, be required under subparagraph *a* to be deducted in computing its adjusted cost base to the taxpayer or a depreciable property of a prescribed class to which, but for this subparagraph, paragraph *a* of section 736.0.2 would apply) and that the taxpayer designates after 19 December 2006 in accordance with paragraph *e* of subsection 4 of section 111 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the loss restriction event, is deemed to have been

disposed of by the taxpayer immediately before the time that is immediately before that time for proceeds of disposition equal to the lesser of the fair market value of the capital property immediately before that time and the greater of the adjusted cost base to the taxpayer of the capital property immediately before the disposition and the amount designated by the taxpayer after 19 December 2006, in respect of the loss restriction event, in accordance with that paragraph *e* in respect of the capital property, and is deemed, subject to the third paragraph, to have been reacquired by the taxpayer at that time at a cost equal to those proceeds of disposition; and

(*d*) each amount that under subparagraph *b* or *c* is a capital loss or gain of the taxpayer from a disposition of a property for the taxation year ending immediately before that time is deemed, for the purposes of paragraph *b* of section 570, to be a capital loss or gain, as the case may be, of the taxpayer from the disposition of the property immediately before the time that a capital property of the taxpayer in respect of which subparagraph *c* would be applicable would be deemed by that subparagraph to have been disposed of by the taxpayer.

Despite subparagraph *c* of the second paragraph and for the purposes of Division II of Chapter II of Title III of Book III, sections 130, 130.1, 142 and 149 and any regulation made under paragraph *a* of section 130 or section 130.1, where the property is depreciable property of the taxpayer the capital cost of which to the taxpayer immediately before the disposition exceeds the proceeds of disposition determined under that subparagraph *c*, the following rules apply:

(*a*) the capital cost of the property to the taxpayer at that time is deemed to be the amount that was its capital cost immediately before the disposition; and

(*b*) the excess is deemed to have been allowed to the taxpayer in respect of the property under the regulations made under paragraph *a* of section 130 in computing the taxpayer's income for taxation years that ended before that time.

For the purposes of subparagraph *c* of the second paragraph, the taxpayer is deemed to have designated a particular capital property, as well as an amount in its respect, after 19 December 2006 in accordance with paragraph *e* of subsection 4 of section 111 of the Income Tax Act in respect of the loss restriction event, or to have designated after that date, in respect of that event, in accordance with that paragraph *e* in respect of a particular capital property, a particular amount different from that designated by the taxpayer after that date, in relation to that event, in accordance with that paragraph *e* in its respect, if

(*a*) the taxpayer files an application with the Minister in that respect, in a document containing information that is satisfactory to the Minister, on or before the day that is 90 days after the day on which a notice of assessment of tax payable for the taxation year ending immediately before that time or a notice that no tax is payable for the year is sent to the taxpayer;

(*b*) it may reasonably be considered that the taxpayer's designation regarding the particular capital property and the amount in its respect, or the change made to the amount designated in respect of the particular capital property, as the case may be, is justified only because of a difference between tax attributes, in particular the adjusted cost base of the particular capital property or the undeducted balance of a deductible loss, for the purposes of Part I of the Income Tax Act and the corresponding tax attributes for the purposes of this Part; and".

(2) Subsection 1 has effect from 21 March 2013.

177. (1) Section 736.0.0.1 of the Act is amended

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

"**736.0.0.1.** For the purposes of section 736, if at a particular time a taxpayer owes a foreign currency debt in respect of which the taxpayer would have had, if the foreign currency debt had been repaid at that time, a capital loss or gain, the taxpayer is deemed to own at the time (in this section referred to as the "measurement time") that is immediately before the particular time a property";

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

"(*b*) the fair market value of which is equal to the amount that would be the amount of principal owed by the taxpayer under the foreign currency debt at the measurement time if that amount were calculated using the exchange rate applicable at the time of the original borrowing.";

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

"(*a*) A is the amount of principal owed by the taxpayer under the foreign currency debt at the measurement time, calculated using the exchange rate applicable at that time;".

(2) Subsection 1 has effect from 21 March 2013.

178. (1) Sections 736.0.1 to 736.0.2 of the Act are replaced by the following sections:

"**736.0.1.** Where, at any time, a taxpayer is subject to a loss restriction event, no amount in respect of a non-capital loss or farm loss for a taxation year ending before that time is deductible by the taxpayer for a taxation year ending after that time.

However, the taxpayer may deduct, for a particular taxation year ending after that time, such portion of a non-capital loss or farm loss, as the case may

be, for a taxation year ending before that time as may reasonably be regarded as the taxpayer's loss from carrying on a business and, where a business was carried on by the taxpayer in that taxation year, such portion of the non-capital loss as may reasonably be regarded as being attributable to an amount deductible under section 725.1.1 in computing the taxpayer's taxable income for that taxation year, if the following conditions are met:

(*a*) the business was carried on by the taxpayer for profit or with a reasonable expectation of profit throughout the particular year; and

(*b*) the amount that the taxpayer may deduct must not exceed the aggregate of the taxpayer's income for the particular year from the business and, where the taxpayer sold, leased, rented or developed properties or rendered services in the course of carrying on that business before that time, from any other business substantially all the income of which was derived from the sale, leasing, rental or development, as the case may be, of similar properties, or the rendering of similar services.

"**736.0.1.1.** Where, at any time, a taxpayer is subject to a loss restriction event, no amount in respect of a non-capital loss or farm loss for a taxation year ending after that time is deductible by the taxpayer for a taxation year ending before that time.

However, the taxpayer may deduct, for a particular taxation year ending before that time, such portion of a non-capital loss or farm loss, as the case may be, for a taxation year ending after that time as may reasonably be regarded as the taxpayer's loss from carrying on a business and, where a business was carried on by the taxpayer in that taxation year, such portion of the non-capital loss as may reasonably be regarded as being attributable to an amount deductible under section 725.1.1 in computing the taxpayer's taxable income for that taxation year, if the following conditions are met:

(*a*) the business was carried on by the taxpayer for profit or with a reasonable expectation of profit throughout the taxation year and in the particular year; and

(*b*) the amount that the taxpayer may deduct must not exceed the taxpayer's income for the particular year from the business and, where the taxpayer sold, leased, rented or developed properties or rendered services in the course of carrying on that business before that time, from any other business substantially all of the income of which was derived from the sale, leasing, rental or development, as the case may be, of similar properties, or the rendering of similar services.

"**736.0.1.2.** For the purposes of sections 736.0.1 and 736.0.1.1, a taxpayer's business that is at any time an adventure or concern in the nature of trade is deemed to be a business carried on at that time by the taxpayer.

"**736.0.2.** Subject to section 736.0.5, where, at any time, a taxpayer (other than a taxpayer who at that time became or ceased to be exempt from

tax under this Part on the taxpayer's taxable income) is subject to a loss restriction event, the following rules apply:

(*a*) where the undepreciated capital cost to the taxpayer of depreciable property of a prescribed class immediately before that time would have exceeded, if this Part were read without reference to section 93.4, the aggregate of the fair market value of all the property of that class immediately before that time and the amount in respect of property of that class otherwise allowed under regulations made under paragraph *a* of section 130 or deductible under the second paragraph of section 130.1 in computing the taxpayer's income for the taxation year ending immediately before that time, the excess is to be deducted in computing the taxpayer's income for the taxation year ending immediately before that time and is deemed to have been deductible by the taxpayer in respect of the property of that class under regulations made under paragraph *a* of section 130; and

(*b*) where, immediately before that time, the eligible incorporeal capital amount of the taxpayer in respect of a business exceeded the aggregate of 75% of the fair market value of the aggregate of the incorporeal capital property in respect of the business and the amount otherwise deducted under paragraph *b* of section 130 in computing the taxpayer's income from the business for the taxation year ending immediately before that time, the excess is to be deducted under paragraph *b* of section 130 in computing the taxpayer's income from the business for the taxation year ending immediately before that time."

(2) Subsection 1 has effect from 21 March 2013.

179. (1) Section 736.0.3.1 of the Act is amended

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

"**736.0.3.1.** Subject to section 736.0.5, where, at any time, a taxpayer, other than a taxpayer who at that time became or ceased to be exempt from tax under this Part on the taxpayer's taxable income, is subject to a loss restriction event, no amount may be deducted under section 140 in computing the taxpayer's income for the taxpayer's taxation year ending immediately before that time and each amount that is the greatest amount that would, but for this section, have been deductible under section 140 in respect of a debt owing to the taxpayer immediately before that time is deemed to be a separate debt and is, despite any other provision of this Part, to be deducted as a bad debt under section 141 in computing the taxpayer's income for the year.";

(2) by striking out "être" in the second paragraph in the French text.

(2) Subsection 1 has effect from 21 March 2013.

180. (1) Section 736.0.5 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**736.0.5.** Where a taxpayer is subject to a loss restriction event at a particular time and it can reasonably be considered that the main reason that the taxpayer is subject to the loss restriction event was to cause subparagraph *b* of the second paragraph of section 736 or section 736.0.2 or 736.0.3.1 to apply, the following provisions do not apply with respect to the loss restriction event:".

(2) Subsection 1 has effect from 21 March 2013.

181. (1) Section 737.18.17.1 of the Act is amended by replacing the definition of "tax-free period" in the first paragraph by the following definition:

""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 15-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 15-year period that begins on the date of acquisition of the recognized business;".

(2) Subsection 1 has effect from 21 November 2012.

182. (1) Section 737.18.17.6 of the Act is amended

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

"**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 paragraph *a* of sections 737.18.17.7 and 737.18.17.7.1, to the aggregate of the following amounts that is multiplied, if the corporation has an establishment situated outside Québec, by the reciprocal of the proportion that its business carried on in Québec is of the aggregate of its business carried on in Canada or in Québec and elsewhere, as determined under subsection 2 of section 771:

(*a*) the product obtained by multiplying the proportion that is the reciprocal of the basic rate determined for the year in respect of the corporation under section 771.0.2.3.1 by 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";

(2) by replacing the portion of subparagraph *b* of the fifth paragraph before subparagraph i by the following:

"(*b*) B is, subject to paragraph *b* of sections 737.18.17.7 and 737.18.17.7.1, the aggregate of";

(3) by replacing subparagraph ii of subparagraph *b* of the fifth paragraph by the following subparagraph:

"ii. the product obtained by multiplying the basic rate determined for the year in respect of the corporation under section 771.0.2.3.1 by 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;";

(4) by replacing the portion of subparagraph *d* of the fifth paragraph before subparagraph i by the following:

"(*d*) D is, subject to paragraph *b* of sections 737.18.17.7 and 737.18.17.7.1, the aggregate of";

(5) by replacing subparagraph ii of subparagraph *d* of the fifth paragraph by the following subparagraph:

"ii. the product obtained by multiplying the basic rate determined for the year in respect of the corporation under section 771.0.2.3.1 by 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".

(2) Subsection 1 applies to a taxation year that ends after 31 December 2016. However, where section 737.18.17.6 of the Act applies to the taxation year that includes that date, it is to be read as if "of sections 737.18.17.7 and 737.18.17.7.1" were replaced by "of section 737.18.17.7" in the following provisions:

— the portion of the first paragraph before subparagraph *a*;

— the portion of subparagraph *b* of the fifth paragraph before subparagraph i;

— the portion of subparagraph *d* of the fifth paragraph before subparagraph i.

183. (1) Section 737.18.17.7 of the Act is amended

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

"(*a*) as if "100/8 of" in subparagraph *b* of the first paragraph were replaced by "the product obtained by multiplying the proportion that is the reciprocal of the difference between the basic rate determined for the year in respect of the corporation under section 771.0.2.3.1 and the percentage determined for the year in its respect under section 771.0.2.5 by"; and

"(*b*) as if "8% of" in subparagraph i of subparagraphs *b* and *d* of the fifth paragraph were replaced by "the product obtained by multiplying the difference between the basic rate determined for the year in respect of the corporation under section 771.0.2.3.1 and the percentage determined for the year in its respect under section 771.0.2.5 by"."";

(2) by striking out the second paragraph.

(2) Subsection 1 applies to a taxation year that ends after 31 December 2016.

184. (1) The Act is amended by inserting the following section after section 737.18.17.7:

"**737.18.17.7.1.** Where the corporation described in section 737.18.17.5 for a taxation year is a primary and manufacturing sectors corporation, within the meaning assigned by the first paragraph of section 771.1, to which paragraph *d*.4 of subsection 1 of section 771 applies for the year, section 737.18.17.6 is to be read

(*a*) as if "100/8 of" in subparagraph *b* of the first paragraph were replaced by "the product obtained by multiplying the proportion that is the reciprocal of the difference between the basic rate determined for the year in respect of the corporation under section 771.0.2.3.1 and the percentage determined for the year in its respect under section 771.0.2.6 by"; and

(*b*) as if "8% of" in subparagraph i of subparagraphs *b* and *d* of the fifth paragraph were replaced by "the product obtained by multiplying the difference between the basic rate determined for the year in respect of the corporation under section 771.0.2.3.1 and the percentage determined for the year in its respect under section 771.0.2.6 by"."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

185. (1) Section 737.18.17.12 of the Act is amended

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

"(*b*) B is, subject to the fifth and sixth paragraphs, the aggregate of";

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

"ii. the product obtained by multiplying the basic rate determined for the preceding year in respect of the vendor under section 771.0.2.3.1 by 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";

(3) by replacing the fifth and sixth paragraphs by the following paragraphs:

"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 preceding taxation year, subparagraph i of subparagraph *b* of the third paragraph is to be read as if "8% of" were replaced by "the product obtained by multiplying the difference between the basic rate determined for the preceding year in respect of the vendor under section 771.0.2.3.1 and the percentage determined for the preceding year in its respect under section 771.0.2.5 by".

Where the corporation is a primary and manufacturing sectors corporation, within the meaning assigned by the first paragraph of section 771.1, to which paragraph *d*.4 of subsection 1 of section 771 applies for the preceding taxation year, subparagraph i of subparagraph *b* of the third paragraph is to be read as if "8% of" were replaced by "the product obtained by multiplying the difference between the basic rate determined for the preceding year in respect of the vendor under section 771.0.2.3.1 and the percentage determined for the preceding year in its respect under section 771.0.2.6 by"."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2016. However, where section 737.18.17.12 of the Act applies to the taxation year that includes that date, it is to be read

(1) as if "to the fifth and sixth paragraphs" in the portion of subparagraph *b* of the third paragraph before subparagraph i were replaced by "to the fifth paragraph"; and

(2) without reference to the sixth paragraph.

(3) In addition, where section 737.18.17.12 of the Act applies to a taxation year that ends before 1 January 2017, it is to be read as if "the taxation year" were replaced by "the preceding taxation year" wherever it appears in the following provisions:

— the portion of the fifth paragraph before subparagraph *a*;

— subparagraphs *a* to *c* of the sixth paragraph.

186. (1) Section 742 of the Act is amended

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

"Where the trust referred to in the first paragraph is a succession that is the graduated rate estate of an individual, the share was acquired as a consequence of the individual's death and the disposition of the share occurs during the trust's first taxation year, the amount to which subparagraph *a* of the first paragraph refers is 1/2 of the lesser of";

(2) by replacing "réfère le sous-paragraphe ii du paragraphe *a* du premier alinéa" in the portion of the third paragraph before subparagraph *a* in the French text by "le sous-paragraphe ii du paragraphe *a* du premier alinéa fait référence".

(2) Subsection 1 applies from the taxation year 2016.

187. (1) The Act is amended by inserting the following sections after section 745:

"**745.1.** For the purposes of paragraph *b* of sections 741.1 and 741.3, subparagraph i of subparagraph *c* of the third paragraph of sections 742 and 742.1, paragraph *b* of sections 742.2, 742.3, 743.1, 744.0.1, 744.2.1 and 744.2.2, subparagraph *b* of the first paragraph of section 744.6, paragraph *b* of section 744.6.1 and section 745.2, where a synthetic disposition arrangement is entered into in respect of a property owned by a taxpayer and the synthetic disposition period of the arrangement is at least 30 days, the taxpayer is deemed not to own the property during the synthetic disposition period.

"**745.2.** Section 745.1 does not apply in respect of a property owned by a taxpayer in respect of a synthetic disposition arrangement if the taxpayer owned the property throughout the 365-day period (determined without reference to this section) that ended immediately before the synthetic disposition period of the arrangement."

(2) Subject to subsection 3, subsection 1 applies in respect of an agreement or arrangement entered into after 20 March 2013. It also applies in respect of an agreement or arrangement entered into before 21 March 2013, the term of which is extended after 20 March 2013, as if the agreement or arrangement were entered into at the time of the extension.

(3) However, where section 745.2 of the Act applies in respect of an agreement or arrangement entered into before 13 September 2013 and the term of which is not extended after 12 September 2013, it is to be read as follows:

"**745.2.** Section 745.1 does not apply in respect of a property owned by a taxpayer in respect of a synthetic disposition arrangement if the taxpayer owned the property throughout the 365-day period that ended immediately before the synthetic disposition period of the arrangement."

188. (1) Section 752.0.10.0.4 of the Act is amended by inserting the following definition in alphabetical order:

""volunteer firefighter" has the meaning assigned by the third paragraph of section 39.6."

(2) Subsection 1 is declaratory, except in respect of cases pending on 2 March 2015 and notices of objection filed with the Minister of Revenue on or before that date, where the basis of one of the subjects of the contestation, expressly invoked on or before that date in the motion for appeal or in the notice of objection, is the meaning of "volunteer firefighter".

189. (1) Section 752.0.10.1 of the Act is amended,

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

""eligible food product" means milk, oil, flour, sugar, frozen vegetables, pasta, prepared meals, baby foods and infant formula;";

(2) by striking out the definitions of "qualified total charitable gifts", "qualified total major cultural gift", "qualified total patronage gifts" and "total Crown gifts" in the first paragraph;

(3) by striking out ""total Crown gifts" of the individual for the year," in the definition of "total charitable gifts" in the first paragraph;

(4) by replacing the portion of the definition of "total gifts of qualified property" in the first paragraph before paragraph *a* by the following:

""total gifts of qualified property" of an individual for a taxation year means the aggregate of all amounts each of which is the eligible amount of a gift the fair market value of which is certified by the Minister of Sustainable Development, Environment and Parks (other than a gift referred to in the definition of "total cultural gifts" of the individual for the year) made by the individual in the year or in any of the ten preceding taxation years to any of the following entities that is, except in the case provided for in paragraph *e*, a qualified donee, if the conditions set out in section 752.0.10.2 are met in respect of that amount:";

(5) by replacing paragraph *d* of the definition of "total gifts of qualified property" in the first paragraph by the following paragraph:

"(*d*) the State, Her Majesty in right of Canada or a province, other than Québec, a municipality in Canada or a municipal or public body performing a function of government in Canada, if the object of the gift is property referred to in paragraph *c* or *d* of the definition of "qualified property"; or";

(6) by adding the following paragraph after paragraph *d* of the definition of "total gifts of qualified property" in the first paragraph:

"(*e*) the United States, any state of that country, a municipality in the United States or a municipal or public body performing a function of government in the United States, if the object of the gift is property referred to in paragraph *c* or *d* of the definition of "qualified property";";

(7) by striking out the fifth paragraph.

(2) Paragraph 1 of subsection 1 has effect from 18 March 2016.

(3) Paragraphs 2, 3 and 7 of subsection 1 apply from the taxation year 2016.

(4) Paragraphs 4 to 6 of subsection 1 apply in respect of a gift made after 10 February 2014. However, where the definition of "total gifts of qualified property" in the first paragraph of section 752.0.10.1 of the Act applies to a taxation year preceding the taxation year 2016, the portion of that definition before paragraph *a* is to be read as follows:

""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 ten preceding taxation years to any of the following entities that is, except in the case provided for in paragraph *e*, a qualified donee, if the conditions set out in section 752.0.10.2 are met in respect of that amount:".

190. (1) Section 752.0.10.3 of the Act is amended by striking out "total Crown gifts," in the portion of the first paragraph before subparagraph *a*.

(2) Subsection 1 applies from the taxation year 2016.

191. (1) Section 752.0.10.5.1 of the Act is amended by striking out "total Crown gifts,".

(2) Subsection 1 applies from the taxation year 2016.

192. (1) Section 752.0.10.6 of the Act is amended

(1) by replacing "from the taxation year 2006" in the portion of subparagraph *d* of the first paragraph before subparagraph i by "for the taxation years 2006 to 2016";

(2) by adding the following subparagraph after subparagraph *d* of the first paragraph:

"(*e*) from the taxation year 2017, the aggregate of

i. 20% of the lesser of $200 and the aggregate determined under the second paragraph,

ii. 25.75% of the lesser of

(1) the amount by which the aggregate determined under the second paragraph exceeds $200, and

(2) the amount by which the individual's taxable income for the year exceeds the amount referred to in paragraph *d* of section 750 in relation to the year, and

iii. 24% of the amount by which the aggregate determined under the second paragraph exceeds the aggregate of $200 and the lesser of the amounts referred to in subparagraphs 1 and 2 of subparagraph ii, in relation to the individual for the year.";

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

(4) by replacing "qualified total charitable gifts" in subparagraph *d* of the second paragraph by "total charitable gifts".

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2017.

(3) Paragraphs 3 and 4 of subsection 1 apply from the taxation year 2016.

193. (1) Section 752.0.10.6.1 of the Act is amended by replacing "the qualified total major cultural gift" in the first paragraph by "a major cultural gift".

(2) Subsection 1 applies from the taxation year 2016.

194. (1) Section 752.0.10.6.2 of the Act is amended by replacing "qualified total patronage gifts" by "total patronage gifts".

(2) Subsection 1 applies from the taxation year 2016.

195. (1) Section 752.0.10.15.6 of the Act is replaced by the following section:

"**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 the following gifts made to a registered charity that is a prescribed charity is to be increased by 1/2 of that amount:

(*a*) a gift made by a recognized farm producer of an eligible agricultural product produced by such a producer; or

(*b*) a gift of an eligible food product made by an individual who is carrying on a food processing business or by an individual who is a member of a partnership that is carrying on such a business."

(2) Subsection 1 applies in respect of a gift made after 17 March 2016.

196. (1) Section 752.0.10.16 of the Act is amended by striking out "or total Crown gifts" in paragraphs *b* and *c*.

(2) Subsection 1 applies from the taxation year 2016.

197. (1) Section 752.0.10.19 of the Act is amended by striking out "total Crown gifts,".

(2) Subsection 1 applies from the taxation year 2016.

198. (1) Section 752.0.11.1.3 of the Act is amended by replacing subparagraphs i and ii of paragraph *a* by the following subparagraphs:

"i. expenses taken into account in computing the amount that a person is deemed to have paid to the Minister under Division II.12.1 of Chapter III.1 of Title III of Book IX for the taxation year in which the expenses were paid,

"ii. paid in respect of an in vitro fertilization activity carried out in Québec in a centre for assisted procreation that does not hold a licence issued in accordance with the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01), or".

(2) Subsection 1 applies in respect of expenses paid after 31 December 2014.

199. (1) Section 752.0.13.1 of the Act is amended by replacing subparagraphs i and ii of subparagraph *a* of the second paragraph by the following subparagraphs:

"i. expenses taken into account in computing the amount that a person is deemed to have paid to the Minister under Division II.12.1 of Chapter III.1 of Title III of Book IX for the taxation year in which the expenses were paid,

"ii. paid in respect of an in vitro fertilization activity carried out in Québec in a centre for assisted procreation that does not hold a licence issued in accordance with the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01), or".

(2) Subsection 1 applies in respect of expenses paid after 31 December 2014.

200. (1) Section 752.0.18.15 of the Act is amended by inserting the following subparagraph after subparagraph *c* of the first paragraph:

"(*c*.1) the Apprentice Loans Act (Statutes of Canada, 2014, chapter 20, section 483); or".

(2) Subsection 1 has effect from 2 January 2015.

201. (1) Section 766.2.1 of the Act is amended by adding the following paragraphs at the end:

"The Minister may waive, in whole or in part, the amount that the individual is required to add, under the first paragraph, to the individual's tax otherwise payable under this Part for the particular taxation year—to the extent that the amount is attributable to a particular amount described in the second paragraph of section 725.1.2—where the number of years to which the particular amount relates results from exceptional circumstances beyond the individual's control.

The Minister's decision under the second paragraph is not subject to opposition or appeal."

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

202. (1) Section 767 of the Act is amended by replacing "8.319/18" in subparagraph *a* of the first paragraph by "8.2485/17".

(2) Subsection 1 applies from the taxation year 2016.

203. (1) Section 768 of the Act is replaced by the following section:

"**768.** Despite section 750, the tax payable under this Part for a taxation year by a trust (other than a qualified disability trust, a trust to which section 770 or 770.0.1 applies or a succession that is a graduated rate estate) is equal to the aggregate of

(*a*) the amount obtained by multiplying the percentage specified for the year in section 750.1.1 by its taxable income for the year; and

(*b*) if any of the conditions of paragraphs *a* to *c* of section 768.1 is met in respect of the trust for the taxation year, the amount determined by the formula

A – B.

In the formula in subparagraph *b* of the first paragraph,

(*a*) A is the amount that would be determined under subparagraph *b* for the year if

i. the percentage applicable for the purpose of determining the tax payable by the trust for each taxation year referred to in subparagraph *b* were the percentage specified for that year in section 750.1.1, and

ii. the trust's taxable income for a particular taxation year referred to in subparagraph *b* were reduced by the total of

(1) if the conditions of the third paragraph are met, the amount that was paid or distributed in satisfaction of all or part of an individual's interest as a beneficiary under the trust,

(2) the portion of the tax payable by the trust for the particular taxation year under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) that can reasonably be considered to be attributable to an amount determined in accordance with subparagraph 1,

(3) the portion of the tax payable by the trust for the particular taxation year to a government of a province (other than Québec) in which the trust is resident for the particular taxation year that can reasonably be considered to be attributable to an amount determined in accordance with subparagraph 1, and

(4) the portion of the tax payable by the trust for the particular taxation year under this Part that can reasonably be considered to be attributable to an amount determined in accordance with subparagraph 1; and

(*b*) B is the aggregate of all amounts each of which is the tax payable under this Part by the trust for a taxation year that precedes the taxation year referred to in the first paragraph if that preceding taxation year is

i. the first taxation year for which the trust was a qualified disability trust or, if it is later, the last taxation year for which section 768.1 applied to the trust, if applicable, or

ii. a taxation year that ends after the taxation year described in subparagraph i.

The conditions to which subparagraph 1 of subparagraph ii of subparagraph *a* of the second paragraph refers are the following:

(*a*) the individual referred to in that subparagraph 1 was an electing beneficiary of the trust for the particular taxation year;

(*b*) the payment or distribution can reasonably be considered to have been made out of the trust's taxable income for the particular taxation year; and

(*c*) the payment or distribution was made in a taxation year referred to in subparagraph *b* of the second paragraph."

(2) Subsection 1 applies from the taxation year 2016.

204. (1) The Act is amended by inserting the following sections after section 768:

"**768.1.** The conditions to which subparagraph *b* of the first paragraph of section 768 refers in respect of a trust, for a particular taxation year, that was a qualified disability trust for a preceding taxation year, are the following:

(*a*) none of the beneficiaries under the trust at the end of the particular taxation year was an electing beneficiary of the trust for a preceding taxation year;

(*b*) the particular taxation year ended immediately before the trust ceased to be resident in Canada; and

(*c*) an amount is paid or distributed in the particular taxation year to a beneficiary under the trust in satisfaction of all or part of the beneficiary's interest in the trust unless

i. the beneficiary is an electing beneficiary of the trust for the particular taxation year or a preceding taxation year,

ii. the amount is deducted under paragraph *a* of section 657 in computing the trust's income for the particular taxation year, or

iii. the amount is paid or distributed in satisfaction of a right to enforce payment of an amount that was deducted under paragraph *a* of section 657 in computing the trust's income for a preceding taxation year.

"**768.2.** For the purposes of sections 768, 768.1 and this section,

"beneficiary" under a trust includes a person beneficially interested in the trust;

"electing beneficiary" of a qualified disability trust for a taxation year means a beneficiary under the trust that for the year

(*a*) makes an election described in subparagraph iii of paragraph *a* of the definition of "qualified disability trust"; and

(*b*) is described in paragraph *b* of the definition of "qualified disability trust";

"qualified disability trust" for a taxation year (in this definition referred to as the "trust year") means a trust that meets the following conditions:

(*a*) the trust

i. is, at the end of the trust year, a testamentary trust that arose on and as a consequence of a particular individual's death,

ii. is resident in Canada for the trust year, and

iii. has made, for the trust year, a valid election under clause A of subparagraph iii of paragraph *a* of the definition of "qualified disability trust" in subsection 3 of section 122 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), jointly with one or more beneficiaries under the trust;

(*b*) each of the beneficiaries referred to in subparagraph iii of paragraph *a* is an individual named as a beneficiary by the particular individual in the instrument under which the trust was created and the following conditions are met in respect of each of those beneficiaries:

i. subparagraphs *a* to *c* of the first paragraph of section 752.0.14 apply in respect of the beneficiary for the beneficiary's taxation year (in this definition referred to as the "beneficiary year") in which the trust year ends, and

ii. the beneficiary does not jointly elect with any other trust, for a taxation year of the other trust that ends in the beneficiary year, to have that other trust qualify as a disability trust; and

(*c*) none of the conditions of paragraphs *a* to *c* of section 768.1 has been met, in respect of the trust, for the trust year.

Chapter V.2 of Title II of Book I of Part I applies in relation to an election made under clause A of subparagraph iii of paragraph *a* of the definition of "qualified disability trust" in subsection 3 of section 122 of the Income Tax Act."

(2) Subsection 1 applies from the taxation year 2016.

205. (1) Section 769 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2016.

206. (1) Section 770.1 of the Act is replaced by the following section:

"**770.1.** No deduction may be made under this Title in computing the tax payable by a trust for a taxation year, except the deductions provided for in Chapters I.0.2.1, I.3 and III."

(2) Subsection 1 applies from the taxation year 2016.

207. (1) Section 771 of the Act is amended, in subsection 1,

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

"(*a*) in the case of a deposit insurance corporation described in paragraph *b* of section 804, to 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;";

(2) by inserting the following paragraph after paragraph *d*.3:

"(*d*.4) 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 primary and manufacturing sectors 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 771.0.2.6 to the amount determined in its respect for the year under section 771.2.1.2;";

(3) by replacing the portion of paragraph *j*.1 before subparagraph i by the following:

"(*j*.1) despite paragraphs *d*.2 to *d*.4, in the case of a corporation other than a corporation referred to in paragraph *a*, for a taxation year for which it is a corporation dedicated to the commercialization of intellectual property, to the amount by which the amount obtained by applying the basic rate determined in its respect for the year under section 771.0.2.3.1 to its taxable income for the year exceeds the aggregate of";

(4) by replacing subparagraph ii of paragraph *j*.1 by the following subparagraph:

"ii. if the corporation was a Canadian-controlled private corporation throughout the year, the amount obtained by applying, to the amount that would be determined in its respect for the year under section 771.2.1.2 if the excess amount determined under paragraphs *a* and *b* of that section were reduced by the amount determined in its respect for the year under section 771.8.5.1,

(1) if neither subparagraph 2 nor subparagraph 3 applies to the corporation, the percentage determined in its respect for the year under section 771.0.2.4,

(2) if the corporation is a manufacturing corporation for the year, the percentage determined in its respect for the year under section 771.0.2.5, or

(3) if the corporation is a primary and manufacturing sectors corporation for the year, the percentage determined in its respect for the year under section 771.0.2.6;".

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 31 December 2016.

(3) Paragraph 2 of subsection 1 applies to a taxation year that begins after 31 December 2016.

(4) Paragraphs 3 and 4 of subsection 1 apply to a taxation year that ends after 4 June 2014. However, where paragraph *j*.1 of subsection 1 of section 771 of the Act applies to a taxation year that begins before 1 January 2017, it is to be read

(1) as if "*d*.2 to *d*.4" in the portion before subparagraph i were replaced by "*d*.2 and *d*.3";

(2) as if subparagraph 1 of subparagraph ii were replaced by the following subparagraph:

"(1) if subparagraph 2 does not apply to the corporation for the year, the percentage determined in its respect for the year under section 771.0.2.4, or"; and

(3) without reference to subparagraph 3 of subparagraph ii.

208. (1) Section 771.0.2.3.1 of the Act is amended

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

"(*b*) if the taxation year begins after 31 December 2008 and ends before 1 January 2017, 11.9%; and";

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

"(*c*) if the taxation year ends after 31 December 2016, the total of

i. the proportion of 11.9% that the number of days in the taxation year that precede 1 January 2017 is of the number of days in the taxation year,

ii. the proportion of 11.8% that the number of days in the taxation year that follow 31 December 2016 but precede 1 January 2018 is of the number of days in the taxation year,

iii. the proportion of 11.7% that the number of days in the taxation year that follow 31 December 2017 but precede 1 January 2019 is of the number of days in the taxation year,

iv. the proportion of 11.6% that the number of days in the taxation year that follow 31 December 2018 but precede 1 January 2020 is of the number of days in the taxation year, and

v. the proportion of 11.5% that the number of days in the taxation year that follow 31 December 2019 is of the number of days in the taxation year."

(2) Subsection 1 applies from 1 January 2017.

209. (1) Section 771.0.2.4 of the Act is amended

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

"(*b*) if the taxation year begins after 31 December 2008 but before 1 January 2017, the total of

i. the proportion of 3.9% that the number of days in the taxation year that precede 1 January 2017 is of the number of days in the taxation year,

ii. the proportion of 3.8% that the number of days in the taxation year that follow 31 December 2016 but precede 1 January 2018 is of the number of days in the taxation year, and

iii. the proportion of 3.7% that the number of days in the taxation year that follow 31 December 2017 but precede 1 January 2019 is of the number of days in the taxation year; and";

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

"(*c*) if the taxation year begins after 31 December 2016 and

i. if the number of hours referred to in subparagraph *a* or *b* of the first paragraph of section 771.2.1.2.1 in respect of the corporation for the taxation year or the number of hours referred to in the first paragraph of section 771.2.1.2.2 in respect of a partnership of which the corporation is a member in the taxation year, whichever is greater, is at least 5,500, the total of

(1) the proportion of 3.8% that the number of days in the taxation year that precede 1 January 2018 is of the number of days in the taxation year,

(2) the proportion of 3.7% that the number of days in the taxation year that follow 31 December 2017 but precede 1 January 2019 is of the number of days in the taxation year,

(3) the proportion of 3.6% that the number of days in the taxation year that follow 31 December 2018 but precede 1 January 2020 is of the number of days in the taxation year, and

(4) the proportion of 3.5% that the number of days in the taxation year that follow 31 December 2019 is of the number of days in the taxation year, or

ii. unless subparagraph i applies, the percentage determined by the formula

A × (B – 5,000)/500.";

(3) by adding the following paragraph:

"In the formula in subparagraph ii of subparagraph *c* of the first paragraph,

(*a*) A is the percentage that would be determined under subparagraph i of subparagraph *c* of the first paragraph if that subparagraph i applied; and

(*b*) B is the number of hours referred to in subparagraph *a* or *b* of the first paragraph of section 771.2.1.2.1 in respect of the corporation for the taxation year, the number of hours referred to in the first paragraph of section 771.2.1.2.2 in respect of a partnership of which the corporation is a member in the taxation year or 5,000, whichever number is the greatest."

(2) Subsection 1 applies from 1 January 2017.

210. (1) Section 771.0.2.5 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph ii of subparagraph *a* by the following subparagraph:

"ii. the taxation year begins after 31 March 2015 but before 1 January 2017, to the total of

(1) the proportion of 7.9% that the number of days in the taxation year that precede 1 January 2017 is of the number of days in the taxation year,

(2) the proportion of 7.8% that the number of days in the taxation year that follow 31 December 2016 but precede 1 January 2018 is of the number of days in the taxation year, and

(3) the proportion of 7.7% that the number of days in the taxation year that follow 31 December 2017 is of the number of days in the taxation year; and";

(2) by replacing the portion of subparagraph ii of subparagraph *b* before subparagraph 2 by the following:

"ii. the taxation year begins after 31 March 2015 but before 1 January 2017, to the total of

(1) the proportion of 3.9% that the number of days in the taxation year that precede 1 January 2017 is of the number of days in the taxation year,

(1.1) the proportion of 3.8% that the number of days in the taxation year that follow 31 December 2016 but precede 1 January 2018 is of the number of days in the taxation year,

(1.2) the proportion of 3.7% that the number of days in the taxation year that follow 31 December 2017 is of the number of days in the taxation year, and".

(2) Subsection 1 applies from 1 January 2017.

211. (1) The Act is amended by inserting the following section after section 771.0.2.5:

"**771.0.2.6.** The percentage that is required to be determined for a taxation year for the purposes of paragraph *d*.4 of subsection 1 of section 771 in respect of a primary and manufacturing sectors corporation is equal,

(*a*) if the proportion of primary and manufacturing sectors activities of the corporation for the taxation year is 50% or more, to the total of

i. the proportion of 7.8% that the number of days in the taxation year that precede 1 January 2018 is of the number of days in the taxation year,

ii. the proportion of 7.7% that the number of days in the taxation year that follow 31 December 2017 but precede 1 January 2019 is of the number of days in the taxation year,

iii. the proportion of 7.6% that the number of days in the taxation year that follow 31 December 2018 but precede 1 January 2020 is of the number of days in the taxation year, and

iv. the proportion of 7.5% that the number of days in the taxation year that follow 31 December 2019 is of the number of days in the taxation year; and

(*b*) in any other case, to the greater of the percentages determined by the formulas

i. $A \times (B - 25\%)/25\%$, and

ii. $[C \times (D - 5{,}000)/500] + [4\% \times (B - 25\%)/25\%]$.

In the formulas in subparagraph *b* of the first paragraph,

(*a*) A is the percentage that would be determined under subparagraph *a* of the first paragraph if that subparagraph applied;

(*b*) B is the proportion of primary and manufacturing sectors activities of the corporation for the taxation year;

(*c*) C is the total of

i. the proportion of 3.8% that the number of days in the taxation year that precede 1 January 2018 is of the number of days in the taxation year,

ii. the proportion of 3.7% that the number of days in the taxation year that follow 31 December 2017 but precede 1 January 2019 is of the number of days in the taxation year,

iii. the proportion of 3.6% that the number of days in the taxation year that follow 31 December 2018 but precede 1 January 2020 is of the number of days in the taxation year, and

iv. the proportion of 3.5% that the number of days in the taxation year that follow 31 December 2019 is of the number of days in the taxation year; and

(*d*) D is 5,000 or, if it is greater but without exceeding 5,500, the number of hours referred to in subparagraph *a* or *b* of the first paragraph of section 771.2.1.2.1 in respect of the corporation for the taxation year or the number of hours referred to in the first paragraph of section 771.2.1.2.2 in respect of a partnership of which the corporation is a member in the taxation year, whichever number is greater."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

212. (1) Section 771.1 of the Act is amended, in the first paragraph,

(1) by replacing the portion of the definition of "specified partnership loss" before paragraph *a* by the following:

""specified partnership loss" of a corporation for a year means the aggregate of all amounts each of which is an amount, in respect of a partnership referred to in section 771.2.1.2.2 for the year and of which the corporation is a member in the year, equal to the aggregate of";

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

""proportion of primary and manufacturing sectors activities" of a corporation for a taxation year means the prescribed proportion;";

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

""primary and manufacturing sectors corporation" for a taxation year that begins after 31 December 2016 means a corporation whose proportion of primary and manufacturing sectors activities for the taxation year is not less than 25%;";

(4) by replacing the definition of "manufacturing corporation" by the following definition:

""manufacturing corporation" for a taxation year that begins before 1 January 2017 means a corporation whose proportion of manufacturing or processing activities for the taxation year is not less than 25%;";

(5) by replacing the portion of paragraph *a* of the definition of "specified partnership income" before subparagraph i by the following:

"(*a*) the aggregate of all amounts each of which is an amount, in respect of a partnership that is described in section 771.2.1.2.2 for the year and of which the corporation is a member in the year, equal to the lesser of".

(2) Paragraphs 2 to 4 of subsection 1 apply from 1 January 2017.

(3) Paragraphs 1 and 5 of subsection 1 apply to a taxation year that begins after 31 December 2016.

213. (1) Section 771.2.1.2 of the Act is amended

(1) by replacing "*d*.2, *d*.3 and *h*" in the portion before paragraph *a* by "*d*.2 to *d*.4 and *h*";

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

"(*a*) the amount by which the aggregate of all amounts each of which is, if the corporation is a primary and manufacturing sectors corporation for the year or if it is described in section 771.2.1.2.1 for the year, the income of the corporation for the year from an eligible business carried on by it in Canada, other than the income of the corporation for the year from a business carried on by it as a member of a partnership, and the specified partnership income of the corporation for the year exceeds the aggregate of".

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

214. (1) The Act is amended by inserting the following sections after section 771.2.1.2:

"**771.2.1.2.1.** A corporation to which paragraph *a* of section 771.2.1.2 refers for a particular taxation year is a corporation in respect of which the number of hours of work referred to in either of the following subparagraphs exceeds 5,000:

(*a*) the number of hours of work carried out by the employees of the corporation in the particular year; or

(*b*) the number of hours of work carried out by the employees of the corporation and by those of the corporations with which it is associated in the particular year, in the taxation years of those corporations that ended in the calendar year preceding the calendar year in which the particular year ends.

For the purposes of the first paragraph, the following rules apply:

(*a*) the number of hours of work carried out by a person in a week that may be taken into account may not exceed 40; and

(*b*) subject to the third paragraph, the hours worked may be taken into account only to the extent that they were paid.

For the purposes of this section, a person who holds, directly or indirectly, shares in the capital stock of a corporation is considered to be an employee of the corporation and the hours of work the person carries out for the corporation may be taken into account even if they are not remunerated.

For the purposes of subparagraph *a* of the first paragraph, where the number of days in the corporation's particular taxation year is less than 365, the number of hours of work carried out by the corporation's employees in the particular year is deemed to be equal to the product obtained by multiplying that number otherwise determined by the proportion that 365 is of the number of days in the particular taxation year.

"**771.2.1.2.2.** A partnership of which a corporation that is carrying on an eligible business in a taxation year as a member of the partnership is a member and to which paragraph *a* of the definition of "specified partnership income" in the first paragraph of section 771.1 refers for the taxation year is a partnership whose employees have carried out, in a fiscal year that ends in the taxation year, more than 5,000 hours of work.

For the purposes of this section, the following rules apply:

(*a*) the number of hours of work carried out by a person in a week that may be taken into account may not exceed 40; and

(*b*) the hours worked may be taken into account only to the extent that they were paid."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

215. (1) Section 771.2.1.10 of the Act is amended by replacing "paragraph *d*.2 or *d*.3" by "any of paragraphs *d*.2 to *d*.4".

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

216. (1) Section 772.2 of the Act is amended

(1) 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 776.1.35, 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 to *d*.4 of that subsection 1, the deduction provided for in respect of a Canadian-controlled private corporation;";

(2) by replacing "772.5.1 and 772.5.2" in the portion of the definitions of "business-income tax" and "non-business-income tax" before paragraph *a* by "772.5.1 to 772.5.2".

(2) Paragraph 1 of subsection 1, where it enacts the definition of "tax otherwise payable" in section 772.2 of the Act to add a reference to section 776.1.35 of the Act, has effect from 27 March 2015.

(3) Paragraph 1 of subsection 1, where it enacts the definition of "tax otherwise payable" in section 772.2 of the Act to add a reference to paragraph *d*.4 of subsection 1 of section 771 of the Act, applies to a taxation year that begins after 31 December 2016.

(4) Paragraph 2 of subsection 1 applies in respect of the income or profits tax paid for a taxation year of a taxpayer that ends after 4 March 2010.

217. (1) The Act is amended by inserting the following sections after section 772.5.1:

"**772.5.1.1.** Where a taxpayer is a member of a partnership, no amount of income or profits tax paid to the government of a country other than Canada—in respect of the partnership's income for a period during which the taxpayer's direct or indirect share of the partnership's income that is subject to the income tax laws (in section 772.5.1.2 referred to as the "relevant foreign tax law") of any country other than Canada is less than the taxpayer's direct or indirect share, determined for the purposes of this Act, of the income—is to be included in computing the taxpayer's business-income tax or non-business-income tax for any taxation year.

"**772.5.1.2.** For the purposes of section 772.5.1.1, a taxpayer is not to be considered to have a lesser direct or indirect share of a partnership's income under the relevant foreign tax law than for the purposes of this Act solely because of one or more of the following:

(*a*) a difference between the relevant foreign tax law and this Act in the manner of

i. computing the partnership's income, or

ii. allocating the partnership's income because of the admission to, or withdrawal from, the partnership of any of its members;

(*b*) the fact that the partnership is considered as a corporation under the relevant foreign tax law; or

(*c*) the fact that the taxpayer is not considered as a corporation under the relevant foreign tax law.

"**772.5.1.3.** For the purposes of sections 772.5.1.1 and 772.5.1.2, where a taxpayer is (or is deemed under this section to be) a member of a particular partnership that is a member of another partnership, the taxpayer is deemed to be a member of the other partnership."

(2) Subsection 1 applies in respect of the income or profits tax paid for a taxation year of a taxpayer that ends after 4 March 2010. However, where it applies to a taxation year that ends before 28 August 2010,

(1) section 772.5.1.1 of the Act is to be read as follows:

"**772.5.1.1.** Where a taxpayer is a member of a partnership, no amount of income or profits tax paid to the government of a country other than Canada—in respect of the partnership's income for a period during which the taxpayer's share of the partnership's income that is subject to the income tax laws (in section 772.5.1.2 referred to as the "relevant foreign tax law") of any country other than Canada is less than the taxpayer's share, determined for the purposes of this Act, of the income—is to be included in computing the taxpayer's business-income tax or non-business-income tax for any taxation year.";

(2) the portion of section 772.5.1.2 of the Act before paragraph *a* is to be read as follows:

"**772.5.1.2.** For the purposes of section 772.5.1.1, a taxpayer is not to be considered to have a lesser share of a partnership's income under the relevant foreign tax law than for the purposes of this Act solely because of one or more of the following:"; and

(3) it is to be read without reference to section 772.5.1.3 of the Act.

218. (1) Section 772.5.2 of the Act is amended by replacing subparagraph *a* of the third paragraph by the following subparagraph:

"(*a*) A is,

i. if the foreign tax was otherwise included in business-income tax, the total of

(1) that proportion of 26.5% that the number of days in the taxation year that are included in the calendar year 2011 is of the number of days in the taxation year, and

(2) that proportion of 25% that the number of days in the taxation year that are after 31 December 2011 is of the number of days in the taxation year, or

ii. if the foreign tax was otherwise included in non-business-income tax, the total of

(1) if the taxpayer is a Canadian-controlled private corporation throughout the taxation year, that proportion of 28% that the number of days in the taxation year that are after 31 December 2010 is of the number of days in the taxation year, and

(2) if the taxpayer is not a Canadian-controlled private corporation throughout the taxation year, the total of that proportion of 16.5% that the number of days in the taxation year that are included in the calendar year 2011 is of the number of days in the taxation year and that proportion of 15% that the number of days in the taxation year that are after 31 December 2011 is of the number of days in the taxation year;".

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

219. (1) The Act is amended by inserting the following sections after section 772.5.4:

"**772.5.4.1.** Where a synthetic disposition arrangement is entered into in respect of a property owned by a taxpayer and the synthetic disposition period of the arrangement is 30 days or more, the following rules apply:

(*a*) for the purpose of determining whether the period referred to in the first paragraph of section 772.5.2 is one year or less, the period is deemed to begin immediately before the particular time referred to in that section or, if it is earlier, at the end of the synthetic disposition period of the arrangement; and

(*b*) for the purposes of section 772.5.4.2, the taxpayer is deemed not to own the property during the synthetic disposition period of the arrangement.

"**772.5.4.2.** Section 772.5.4.1 does not apply in respect of a property owned by a taxpayer in respect of a synthetic disposition arrangement if the taxpayer owned the property throughout the one-year period (determined without reference to this section) that ended immediately before the synthetic disposition period of the arrangement."

(2) Subject to subsection 3, subsection 1 applies in respect of an agreement or arrangement entered into after 20 March 2013. It also applies in respect of an agreement or arrangement entered into before 21 March 2013, the term of which is extended after 20 March 2013, as if the agreement or arrangement were entered into at the time of the extension.

(3) However, where section 772.5.4.2 of the Act applies in respect of an agreement or arrangement entered into before 13 September 2013 and the term of which is not extended after 12 September 2013, it is to be read as follows:

"**772.5.4.2.** Section 772.5.4.1 does not apply in respect of a property owned by a taxpayer in respect of a synthetic disposition arrangement if the taxpayer owned the property throughout the one-year period that ended immediately before the synthetic disposition period of the arrangement."

220. (1) Section 772.5.6 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*a*) the amount by which the total of all amounts each of which is, but for this section, income or profits tax paid in the year in respect of the business to the government of the taxing country is exceeded by the amount obtained by multiplying the taxpayer's income from the business in the taxing country for the year by the total of

i. that proportion of 26.5% that the number of days in the taxation year that are included in the calendar year 2011 is of the number of days in the taxation year, and

ii. that proportion of 25% that the number of days in the taxation year that are after 31 December 2011 is of the number of days in the taxation year; and".

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

221. (1) Section 772.6 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) in the case of a corporation, the proportion of the amount by which the foreign tax deduction that would be granted to the corporation for the year under subsection 1 of section 126 of the Income Tax Act, if the deduction referred to in subsection 1 of section 124 of that Act were not taken into account and the rates of 28%, 16.5% and 15% referred to in A of the formula in subsection 4.2 of that section 126 were replaced by rates of 38%, 26.5% and 25%, respectively, exceeds the deduction granted for the year under subsection 1 of that section 126 that the corporation's business for the year carried on in Québec is of its business carried on in Canada, computed in the manner prescribed in the regulations made under section 771, with the necessary modifications."

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

222. (1) The Act is amended by inserting the following section after section 776.1.1.1:

"**776.1.1.2.** If an amount is paid for the purchase, in a period specified in the second paragraph, of a share referred to in paragraph *b* of section 776.1.1, that section is to be read in respect of that share as if the percentage of 15% in that section were replaced by a percentage of 20%.

The period to which the first paragraph refers begins on 1 June 2015 and ends on 31 May 2018."

(2) Subsection 1 has effect from 1 June 2015.

223. (1) Section 776.1.3 of the Act is replaced by the following section:

"**776.1.3.** The amount deductible by an individual for a taxation year under sections 776.1.1 and 776.1.2 must not exceed the amount determined by the formula

0.25A + 0.2B + 0.15C.

In the formula in the first paragraph,

(*a*) A is 400% of the aggregate of all amounts each of which is the amount deducted by the individual for the year under section 776.1.1 or 776.1.2, in respect of a share referred to in section 776.1.1.1;

(*b*) B is 500% of the aggregate of all amounts each of which is the amount deducted by the individual for the year under section 776.1.1 or 776.1.2, in respect of a share referred to in section 776.1.1.2; and

(*c*) C is 100/15 of the aggregate of all amounts each of which is the amount deducted by the individual for the year under section 776.1.1 or 776.1.2 in respect of a share not referred to in section 776.1.1.1 or 776.1.1.2.

The total of the amounts determined in accordance with subparagraphs *a* to *c* of the second paragraph in respect of an individual for a taxation year must not exceed $5,000."

(2) Subsection 1 has effect from 1 June 2015.

224. (1) Section 776.1.5.0.1 of the Act is amended, in the definition of "specified balance" in the first paragraph,

(1) by replacing "in paragraph *c*" in paragraph *b* by "in paragraph *c* or *d*";

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

"(*d*) 500% of an amount that the individual is required to pay under section 1086.14 or 1086.16 for a taxation year that ended before that time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.2."

(2) Subsection 1 has effect from 1 June 2015.

225. (1) Section 776.1.5.0.2 of the Act is amended, in subparagraph *b* of the second paragraph,

(1) by replacing "in subparagraph iii" in subparagraph ii by "in subparagraph iii or iv";

(2) by adding the following subparagraph after subparagraph iii:

"iv. 500% of an amount that the individual is required to pay under section 1086.14 for a taxation year that precedes the particular taxation year and that is included in the particular participation period of the individual in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.2; and".

(2) Subsection 1 has effect from 1 June 2015.

226. (1) Section 776.1.5.0.3 of the Act is amended

(1) by replacing "in paragraph *c*" in paragraph *b* by "in paragraph *c* or *d*";

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

"(*d*) 500% of an amount that the individual is required to pay under section 1086.14 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.2."

(2) Subsection 1 has effect from 1 June 2015.

227. (1) Section 776.1.5.0.4 of the Act is amended

(1) by replacing "in paragraph *c*" in paragraph *b* by "in paragraph *c* or *d*";

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

"(*d*) 500% of an amount that the individual is required to pay under section 1086.14 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.2."

(2) Subsection 1 has effect from 1 June 2015.

228. (1) Section 776.1.5.0.6 of the Act is amended, in the definition of "specified balance" in the first paragraph,

(1) by replacing "in paragraph *c*" in paragraph *b* by "in paragraph *c* or *d*";

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

"(*d*) 500% of an amount that the individual is required to pay under section 1086.20 or 1086.22 for a taxation year that ended before that time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.2."

(2) Subsection 1 has effect from 1 June 2015.

229. (1) Section 776.1.5.0.7 of the Act is amended, in subparagraph *b* of the second paragraph,

(1) by replacing "in subparagraph iii" in subparagraph ii by "in subparagraph iii or iv";

(2) by adding the following subparagraph after subparagraph iii:

"iv. 500% of an amount that the individual is required to pay under section 1086.20 for a taxation year preceding the particular taxation year, other than a taxation year included in a participation period of the individual that ended before the particular taxation year, in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.2; and".

(2) Subsection 1 has effect from 1 June 2015.

230. (1) Section 776.1.5.0.8 of the Act is amended

(1) by replacing "in paragraph *c*" in paragraph *b* by "in paragraph *c* or *d*";

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

"(*d*) 500% of an amount that the individual is required to pay under section 1086.20 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.2."

(2) Subsection 1 has effect from 1 June 2015.

231. (1) Section 776.1.5.0.9 of the Act is amended

(1) by replacing "in paragraph *c*" in paragraph *b* by "in paragraph *c* or *d*";

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

"(*d*) 500% of an amount that the individual is required to pay under section 1086.20 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.2."

(2) Subsection 1 has effect from 1 June 2015.

232. (1) Section 776.1.5.0.10.1 of the Act is amended, in the first paragraph,

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

"(*e*) a period that begins on 1 March of a year after 2013 and before 2016 and ends on the last day of the month of February of the following year; or";

(2) by adding the following subparagraph after subparagraph *e*:

"(*f*) a period that begins on 1 March of a year after 2015 and ends on the last day of the month of February of the following year."

(2) Subsection 1 has effect from 1 March 2016.

233. (1) Section 776.1.5.0.11 of the Act is amended

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

"(*d*) 40%, if the acquisition period referred to in that paragraph is described in subparagraph *f* of the first paragraph of section 776.1.5.0.10.1.";

(2) by replacing "subparagraph *d* or *e*" in subparagraph *c* of the third paragraph by "any of subparagraphs *d* to *f*".

(2) Subsection 1 applies in respect of an amount paid after 29 February 2016.

234. (1) The Act is amended by inserting the following after section 776.1.26:

"**TITLE III.5**

"TAX CREDIT FOR INTERNATIONAL FINANCIAL CENTRES

"**776.1.27.** In this Title,

"eligible employee" of a corporation for all or part of a taxation year means an employee of the corporation in respect of whom a certificate to the effect that the employee is an eligible employee for all or part of the year is issued to the corporation for the year for the purposes of this Title;

"government assistance" means assistance from a government, municipality or other public authority, whether as a grant, subsidy, forgivable loan, tax deduction, investment allowance or as any other form of assistance, except a deduction under this Title in computing tax payable under this Part;

"non-government assistance" means an amount that would be included in computing a taxpayer's income because of paragraph *w* of section 87, if that paragraph were read without reference to its subparagraphs ii and iii, except a deduction under this Title in computing tax payable under this Part;

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

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

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

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

ii. the aggregate of all amounts each of which is the amount of a benefit or advantage in respect of such wages, other than a benefit or advantage that may reasonably be attributed to the duties performed by the employee in the course of the operations of the business carried on by the corporation in the taxation

year that a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, on or before the corporation's filing-due date for that taxation year, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner;

"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 776.1.28 for the taxation year if it had sufficient tax payable under this Part for that taxation year exceeds the tax payable by the corporation for the taxation year under this Part, determined before the application of that section and of the second paragraph of section 776.1.29;

"wages" means the income computed under Chapters I and II of Title II of Book III, but includes benefits referred to in that Chapter II only if they were paid in currency.

"**776.1.28.** A corporation operating an international financial centre in a taxation year that holds for that year a valid certificate issued for the purposes of this Title and that encloses with the fiscal return it is required to file for the year under section 1000 the documents described in the second paragraph may deduct from its tax payable under this Part for that year, determined before the application of this section and of the second paragraph of section 776.1.29, an amount equal to 24% of the aggregate of all amounts each of which is the qualified wages incurred by the corporation in the year in respect of an eligible employee for all or part of that year.

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

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

(*b*) a copy of any certificate that has been issued to the corporation for the taxation year for the purposes of this Title.

"**776.1.29.** A corporation may deduct, for a taxation year in respect of which the corporation holds a valid qualification certificate issued for the purposes of this Title, 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 for which the corporation holds a valid qualification certificate issued for the purposes of this Title, 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.

"**776.1.30.** No amount is deductible under section 776.1.29 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 776.1.29 only to the extent that it exceeds the aggregate of the amounts deducted in its respect for the preceding taxation years under that section.

"**776.1.31.** For the purpose of computing the amount that a corporation may deduct under section 776.1.29 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 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 section 776.1.27, 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 776.1.28 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 section 776.1.27,

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 776.1.32 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 776.1.33 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 1129.27.24 for the particular taxation year or a preceding taxation year.

For the purpose of computing the amount that the corporation may deduct under section 776.1.29 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 776.1.32, exceeds the aggregate of the amounts deducted by the corporation under section 776.1.29 for the taxation years preceding the particular taxation year in respect of that unused portion of the tax credit of the corporation.

"**776.1.32.** For the purpose of computing the amount that a corporation may deduct under section 776.1.29 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 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 section 776.1.27 or in subparagraph *a* or *b* of the first paragraph of section 776.1.31, 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 in subparagraph *b* of the first paragraph of section 776.1.31.

The amount to which the first paragraph refers is the amount by which the maximum amount that the corporation could have deducted under section 776.1.28 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 section 776.1.27,

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 776.1.31 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 1129.27.24 for a taxation year preceding the particular taxation year.

For the purpose of computing the amount that the corporation may deduct under section 776.1.29 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.

"**776.1.33.** For the purposes of section 776.1.32, an amount attributable to qualified wages 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 section 776.1.27, 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.

"**776.1.34.** 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.

"**776.1.35.** A corporation may deduct an amount under section 776.1.28 in computing its tax payable for a taxation year only if it files with the Minister the prescribed form containing prescribed information and a copy of each certificate it is required to file for the year in accordance with that section, on or before the day that is 12 months after the corporation's filing-due date for the year or, if it is later, the day that is three months after the date of issue of the certificate relating to the year.

Despite sections 1010 to 1011, the Minister shall redetermine the tax, interest and penalties payable by a corporation under this Part for a taxation year and make a reassessment for the year to give effect to the first paragraph to the extent that the reassessment may reasonably be considered to relate to an amount that is claimed as a deduction under section 776.1.28 for the year and in respect of which a certificate, referred to in the first paragraph and relating to the year, has been filed with the Minister after the day that is 12 months after the corporation's filing-due date for the year and on or before the day that is three months after the date of its issue."

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

235. (1) Section 776.46 of the Act is amended by replacing subparagraph *c* of the second paragraph by the following subparagraph:

"(*c*) the letter C represents

i. in the case of an individual (other than a trust) or a succession that is a graduated rate estate, $40,000, and

ii. in any other case, an amount equal to zero; and".

(2) Subsection 1 applies from the taxation year 2016.

236. (1) Title III of Book V.1 of Part I of the Act, comprising sections 776.47 to 776.49, is repealed.

(2) Subsection 1 applies from the taxation year 2016.

237. (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, II.12.1 to II.17.1 and II.17.3 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 succession that is a graduated rate estate, to end on the day immediately before the date of the bankruptcy."

(2) Subsection 1 applies from the taxation year 2015. However, where section 779 of the Act applies to that taxation year 2015, it is to be read as if "II.17.3" and "succession that is a graduated rate estate" were replaced by "II.18" and "testamentary trust", respectively.

238. (1) Section 785.0.1 of the Act is amended by replacing paragraph *k* of the definition of "excluded right or interest" by the following paragraph:

"(*k*) an interest of the individual in a testamentary trust not resident in Canada that is a succession that arose on and as a consequence of an individual's death if

i. the interest was never acquired for consideration, and

ii. the succession has been in existence for no more than 36 months; or".

(2) Subsection 1 applies from the taxation year 2016.

239. (1) Section 785.1 of the Act is amended

(1) by replacing paragraphs *a*.1 and *a*.2 by the following paragraphs:

"(*a*.1) if the taxpayer is a trust (other than a succession that is a graduated rate estate), the taxpayer's taxation year that would otherwise have included the particular time is deemed to have ended immediately before the particular time and a new taxation year is deemed to have begun at the particular time;

"(*a*.2) if the taxpayer is a trust that is a succession that is a graduated rate estate and paragraph *a* of subsection 1 of section 128.1 of the Income Tax Act does not apply to the taxpayer in respect of the particular time, the taxpayer's taxation year that would otherwise have included the particular time is deemed to have ended immediately before the particular time and a new taxation year is deemed to have begun at the particular time;";

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

"iv. an excluded right or interest of the taxpayer, other than an interest described in paragraph *k* of the definition of "excluded right or interest" in section 785.0.1;".

(2) Subsection 1 applies from the taxation year 2016.

240. (1) Section 785.2 of the Act is amended by replacing subparagraphs *a*.0.1 and *a*.0.2 of the first paragraph by the following subparagraphs:

"(*a*.0.1) if the taxpayer is a trust (other than a succession that is a graduated rate estate), the taxpayer's taxation year that would otherwise have included the particular time is deemed to have ended immediately before the particular time and a new taxation year is deemed to have begun at the particular time;

"(*a*.0.2) if the taxpayer is a trust that is a succession that is a graduated rate estate and paragraph *a* of subsection 4 of section 128.1 of the Income Tax Act does not apply to the taxpayer in respect of the particular time, the taxpayer's taxation year that would otherwise have included the particular time is deemed to have ended immediately before the particular time and a new taxation year is deemed to have begun at the particular time;".

(2) Subsection 1 applies from the taxation year 2016.

241. (1) Section 798 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) a registered retirement savings plan, a registered retirement income fund, a tax-free savings account or a registered education savings plan, the annuitant, holder or subscriber under which is a person described in paragraph *a*."

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

242. (1) Section 835 of the Act is amended by adding the following subparagraph after subparagraph ii of subparagraph *n* of the first paragraph:

"iii. in respect of the amendment made to paragraph *b* of section 840R12 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) by subsection 1 of section 20 of the Regulation to amend the Regulation respecting the Taxation Act enacted by Order in Council 1105-2014 (2014, G.O. 2, 2812) and applicable from the taxation year 2012, the life insurer's taxation year 2012."

(2) Subsection 1 applies from the taxation year 2012.

243. (1) The Act is amended by inserting the following section after section 844.14:

"**844.15.** In applying sections 844.6 to 844.9 to a life insurer for a taxation year,

(*a*) if the application of one or more of those sections 844.6 to 844.9 is in respect of the amendment made to paragraph *b* of section 840R12 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) by subsection 1 of section 20 of the Regulation to amend the Regulation respecting the Taxation Act enacted by Order in Council 1105-2014 (2014, G.O. 2, 2812) and applicable from the life insurer's taxation year 2012, the life insurer's reserve transition amount for its transition year in respect of that amendment is to be determined as if subparagraph *a* of the second paragraph of section 835 were read as follows:

"(*a*) A is the maximum amount that the life insurer would be permitted to claim under paragraph *a* of section 840 as a reserve for its base year in respect of its life insurance policies in Canada if paragraph *b* of section 840R12 of the Regulation respecting the Taxation Act were read as it applied to the life insurer's taxation year 2012; and";

(*b*) if one or more of those sections 844.6 to 844.9 applies to the same taxation year in respect of both the amendment referred to in paragraph *a* and the International Financial Reporting Standards adopted by the Accounting Standards Board and effective as of 1 January 2011, for the purpose of applying those sections 844.6 to 844.9 in respect of a transition year described in subparagraph ii of subparagraph *n* of the first paragraph of section 835, subparagraph ii of subparagraph *a* of the second paragraph of section 835 is to be read as follows:

"ii. the regulations made under paragraph *a* of section 840 applied to the life insurer for its base year, as they read in respect of its transition year and determined without reference to the amendment made to paragraph *b* of section 840R12 of the Regulation respecting the Taxation Act by subsection 1 of section 20 of the Regulation to amend the Regulation respecting the Taxation Act enacted by Order in Council 1105-2014 (2014, G.O. 2, 2812) and applicable from the life insurer's taxation year 2012; and"; and

(*c*) if the life insurer has more than one transition year for the same taxation year, the following rules apply:

i. the computation of the reserve transition amount for the transition year, and the requirement to include, or right to deduct, under those sections 844.6 to 844.9 an amount in respect of that reserve transition amount, are to be determined, for each of those transition years, as if that transition year were the only transition year of the life insurer for that taxation year, and

ii. for the purposes of those sections 844.6 to 844.9, a reference to a transition year is a reference to each of those transition years."

(2) Subsection 1 applies from the taxation year 2012.

244. (1) Section 851.2 of the Act is replaced by the following section:

"**851.2.** A trust is deemed to be created in respect of an insurer's segregated fund on the day that the segregated fund is created or, if it is later, the day on which the insurer's taxation year 1978 commences, and to continue in existence throughout the period during which the fund determines any portion of the benefits payable under its segregated fund policies.

Property of the fund and any income accruing on that property are deemed to be the property and income of that trust and the insurer is deemed to be the trustee having control of the property of the trust."

(2) Subsection 1 applies from the taxation year 2016.

245. (1) Section 851.4 of the Act is amended by replacing "682" by "681".

(2) Subsection 1 applies from the taxation year 2016.

246. (1) Sections 851.16.1 and 851.16.2 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

247. (1) Section 851.25 of the Act is amended by replacing "an *inter vivos* trust" in the first paragraph by "a trust" and "the *inter vivos* trust" in the second paragraph by "the trust".

(2) Subsection 1 applies from the taxation year 2016.

248. (1) Section 851.27.1 of the Act is amended by replacing "an *inter vivos* trust" by "a trust".

(2) Subsection 1 applies from the taxation year 2016.

249. (1) Section 851.33 of the Act is amended

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

"**851.33.** If the eligible amount of a gift made in a taxation year by a trust referred to in section 851.25 in respect of a congregation would, but for this section, be included in the total charitable gifts, total cultural gifts, total gifts of qualified property or total musical instrument gifts of the trust for the year under the first paragraph of section 752.0.10.1, and the trust makes a valid election under subsection 3.1 of section 143 of the Income Tax Act (Revised

Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the gift, the following rules apply:";

(2) 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 3.1 of section 143 of the Income Tax Act."

(2) Subsection 1 applies from the taxation year 2016.

250. (1) Section 851.34 of the Act is amended by replacing "an *inter vivos* trust" in subparagraph *a* of the second paragraph by "a trust".

(2) Subsection 1 applies from the taxation year 2016.

251. (1) The Act is amended by inserting the following after section 851.54:

"**TITLE X**

"RESTRICTIONS AND LIMITATION ON EXPENDITURES

"**CHAPTER I**

"DEFINITIONS

"**851.55.** In this Title,

"contingent amount", of a taxpayer at any time when the taxpayer is not a bankrupt, includes an amount to the extent that the taxpayer, or another taxpayer that does not deal at arm's length with the taxpayer, has a right to reduce the amount at that time;

"expenditure" of a taxpayer means an expense, expenditure or outlay made or incurred by the taxpayer, or a cost or capital cost of property acquired by the taxpayer;

"option" means

(*a*) a security that is issued or sold by a taxpayer under an agreement referred to in section 48; or

(*b*) an option, warrant or similar right, issued or granted by a taxpayer, giving the holder the right to acquire an interest in the taxpayer or in another taxpayer with whom the taxpayer does not, at the time the option, warrant or similar right is issued or granted, deal at arm's length;

"right to reduce" means a right to reduce or eliminate an amount in respect of an expenditure at any time, including such a right that is contingent upon the occurrence of an event, or in any other way contingent, if it is reasonable

to conclude, having regard to all the circumstances, that the right will become exercisable;

"taxpayer" includes a partnership.

"**CHAPTER II**

"RESTRICTIONS APPLICABLE TO AN EXPENDITURE

"**851.56.** This chapter applies for the purpose of computing a taxpayer's income, taxable income or tax payable or an amount deemed to have been paid by the taxpayer to the Minister on account of the taxpayer's tax payable.

However, it does not apply

(*a*) for the purpose of determining the cost or capital cost of property in accordance with sections 440 and 454 to 462.0.2, Chapter IV of Title IX of Book III, the second paragraph of section 614, Chapter X of Title XII of Book III, Title I.2 or Chapter II or III of Title V; or

(*b*) for the purpose of determining the amount of a taxpayer's expenditure that would, but for this subparagraph, be greater than the amount otherwise determined under Chapter II of Title VII of Book III or section 431.

Similarly, section 851.57 does not apply to reduce an expenditure that is a commission, fee or other consideration for services rendered by a person acting as a salesperson, mandatary or dealer in securities in the course of the issuance of an option.

In addition, section 851.58 or 851.59, as the case may be, applies to reduce an expenditure of a taxpayer only to the extent that the expenditure includes an amount determined to be an excess under that section.

"**851.57.** An expenditure of a taxpayer is deemed not to include any portion of the expenditure that would, but for this section, be included in determining the expenditure because of the taxpayer having granted or issued an option.

"**851.58.** An expenditure of a corporation that would, but for this section, include an amount because of the corporation having issued a share of its capital stock at a particular time is reduced by

(*a*) if the issuance of the share is not a consequence of the exercise of an option, the amount by which the fair market value of the share at the particular time exceeds

i. if the transaction under which the share is issued is a transaction to which Chapter IV of Title IX of Book III or Chapter II or III of Title V applies, the

amount determined in accordance with that chapter to be the cost to the corporation of the property acquired in consideration for issuing the share, or

ii. in any other case, the fair market value of the property transferred or issued to, or the services provided to, the corporation in consideration for issuing the share; or

(*b*) if the issuance of the share is a consequence of the exercise of an option, the amount by which the fair market value of the share at the particular time exceeds the amount paid, pursuant to the terms of the option, by the holder of the option to the corporation in consideration for issuing the share.

"**851.59.** An expenditure of a taxpayer (other than a corporation) that would, but for this section, include an amount because of the taxpayer having issued an interest, or because of an interest being created, in itself at a particular time is reduced by

(*a*) if the issuance or creation of the interest is not a consequence of the exercise of an option, the amount by which the fair market value of the interest at the particular time exceeds

i. if the transaction under which the interest is issued or created is a transaction to which section 440, paragraph *c* of section 454.1, the second paragraph of section 614, Chapter X of Title XII of Book III or Title I.2 applies, the amount determined in accordance with that provision, chapter or Title, as the case may be, to be the cost to the taxpayer of the property acquired in consideration for the interest, or

ii. in any other case, the fair market value of the property transferred or issued to, or the services provided to, the taxpayer in consideration for the interest; and

(*b*) if the issuance or creation of the interest is a consequence of the exercise of an option, the amount by which the fair market value of the interest at the particular time exceeds the amount paid, pursuant to the terms of the option, by the holder of the option to the taxpayer in consideration for the interest.

"**CHAPTER III**

"LIMITATION ON THE AMOUNT OF AN EXPENDITURE

"**851.60.** For the purposes of this Part, the amount, at any time, of an expenditure of a taxpayer that occurs in a taxation year is the lesser of

(*a*) the amount of the expenditure at the time, calculated under this Part but without reference to this chapter; and

(*b*) the amount obtained by subtracting, from the amount of the expenditure determined in accordance with paragraph *a*, the amount by which the aggregate

of all amounts each of which is a contingent amount of the taxpayer in the year in respect of the expenditure exceeds the aggregate of all amounts each of which is

i. an amount paid by the taxpayer to obtain a right to reduce an amount in respect of the expenditure, or

ii. a limited-recourse amount for the purposes of section 851.41 that reduces the expenditure under that section to the extent that the amount is also a contingent amount described in this paragraph in respect of the expenditure.

"**851.61.** Where, in a particular taxation year, a taxpayer pays all or a portion of a contingent amount referred to in paragraph *b* of section 851.60 that reduces the amount of the taxpayer's expenditure referred to in paragraph *a* of that section, the portion of the contingent amount paid by the taxpayer in the particular year for the purpose of earning income is, for the purposes of this Part, deemed

(*a*) to have been incurred by the taxpayer in the particular year;

(*b*) to have been incurred for the same purpose and to have the same character as the expenditure so reduced; and

(*c*) to have become payable by the taxpayer in respect of the particular year.

"**851.62.** Where, at any time in a taxation year that is after a particular taxation year in which an expenditure of a taxpayer occurred, the taxpayer, or another taxpayer not dealing at arm's length with the taxpayer, has a right to reduce an amount in respect of the expenditure that would, if that right had been held by either of those taxpayers in the particular year, have resulted in section 851.60 applying in the particular year to reduce or eliminate the amount of the expenditure, the subsequent contingent amount in respect of the expenditure, as determined under the second paragraph, is deemed, subject to section 851.63 and to the extent that section 851.60 and this paragraph have not previously applied in respect of the expenditure, to have been received

(*a*) by the taxpayer at the time in the course of earning income from a business or property from a person described in paragraph *w* of section 87; and

(*b*) as a refund, reimbursement, contribution or allowance or as assistance, whether as a grant, subsidy, forgivable loan, deduction from tax, allowance or any other form of assistance, in respect of an amount included in, or deducted as, the cost of property or in respect of an outlay or expense.

A taxpayer's subsequent contingent amount in respect of an expenditure of the taxpayer is the amount by which the maximum amount by which a particular amount in respect of the expenditure may be reduced in accordance with a right to reduce the particular amount exceeds the amount, if any, paid to obtain that right.

"**851.63.** The right which a taxpayer, or another taxpayer that does not deal at arm's length with the taxpayer, has to reduce an amount in respect of an expenditure of the taxpayer in a taxation year that is after the particular taxation year in which the expenditure occurred, determined without reference to section 851.61, is deemed to be held by the taxpayer in the particular year if it is reasonable to conclude having regard to all the circumstances that one of the purposes for which that right was held by the taxpayer, or by the other taxpayer, after the end of the year was to avoid the application of section 851.60 in respect of the expenditure.

"**851.64.** Despite sections 1010 to 1011, the Minister may make such assessments of tax, interest and penalties, or such determinations and redeterminations as are necessary to give effect to this chapter."

(2) Subsection 1 has effect from 17 November 2005. However,

(1) where Title X of Book VI of Part I of the Act applies to a taxation year that ends before 16 March 2011, it is to be read without reference to the definitions of "contingent amount" and "right to reduce" in section 851.55 of the Act and to its Chapter III;

(2) where Chapter II of that Title X applies in respect of a security issued or sold before 24 October 2012, the definition of "option" in section 851.55 of the Act is to be read without reference to its paragraph *a*; and

(3) Chapter II of that Title X does not apply in respect of cases pending on 23 March 2006 and notices of objection filed with the Minister of Revenue on or before that date, where the basis of one of the subjects of the contestation, expressly invoked on or before that date in the motion for appeal or in the notice of objection, is the determination of an expenditure for the purpose of computing a taxpayer's income, taxable income or tax payable or an amount deemed to have been paid by the taxpayer on account of the taxpayer's tax payable.

252. (1) Section 890.0.1 of the Act is amended by striking out "separation" in subparagraph ii of subparagraph *b* of the second paragraph.

(2) Subsection 1 applies in respect of a transfer made after 20 March 2003.

253. (1) Section 890.2 of the Act is replaced by the following section:

"**890.2.** In respect of the subject property of a retirement compensation arrangement, other than subject property of the arrangement held by a trust governed by a retirement compensation arrangement, for the purposes of this Part, the following rules apply:

(*a*) a trust is deemed to be created on the day that the arrangement is established;

(*b*) the subject property of the arrangement is deemed to be property of the trust and not to be property of any other person; and

(*c*) the custodian of the arrangement is deemed to be the trustee having ownership or control of the trust property."

(2) Subsection 1 applies from the taxation year 2016.

254. (1) Section 902 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2016.

255. Section 905.0.3 of the Act is amended by replacing "2017" in subparagraph ii.1 of paragraph *a* of the definition of "disability savings plan" in the first paragraph by "2019".

256. (1) The Act is amended by inserting the following section after section 977.1:

"**977.2.** If a policyholder has after 20 March 2013 and before 1 April 2014 disposed of an interest in a leveraged insurance policy because of a partial or complete surrender of the policy, the policyholder may deduct in computing the policyholder's income for the taxation year in which the disposition occurs an amount that does not exceed the least of

(*a*) the portion of an amount, included under section 968 in computing the policyholder's income for the year in respect of the disposition, that is attributable to an investment account described in paragraph *b* of the definition of "leveraged insurance policy" in section 1 in respect of the policy;

(*b*) the aggregate of all amounts each of which is an amount, to the extent that the amount has not otherwise been included in determining an amount under this paragraph, of a payment made after 20 March 2013 and before 1 April 2014 that reduces the amount outstanding of a borrowing or policy loan, as the case may be, described in paragraph *a* of the definition of "leveraged insurance policy" in section 1 in respect of the policy; and

(*c*) the aggregate of all amounts each of which is an amount, to the extent that the amount has not otherwise been included in determining an amount under this paragraph, that the policyholder is entitled to receive as a result of the disposition and that is paid after 20 March 2013 and before 1 April 2014 out of an investment account described in paragraph *b* of the definition of "leveraged insurance policy" in section 1 in respect of the policy."

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

257. (1) Section 985.8.1 of the Act is amended by adding the following paragraph after paragraph *e*:

"(*f*) of a registered charity, if it accepts a gift from a foreign state, within the meaning of section 2 of the State Immunity Act (Revised Statutes of Canada, 1985, chapter S-18), that is set out on the list referred to in subsection 2 of section 6.1 of that Act."

(2) Subsection 1 applies in respect of a gift accepted after 10 February 2014.

258. (1) Section 985.8.5.1 of the Act is replaced by the following section:

"**985.8.5.1.** The Minister may refuse, in the manner described in section 985.8.5, to register a person as a registered charity if

(*a*) the application for registration is made on the person's behalf by an ineligible individual;

(*b*) an ineligible individual is a director, trustee, officer or like official of the charity, or controls or manages the charity, directly or indirectly, in any manner whatever; or

(*c*) the person has accepted a gift from a foreign state, within the meaning of section 2 of the State Immunity Act (Revised Statutes of Canada, 1985, chapter S-18), that is set out on the list referred to in subsection 2 of section 6.1 of that Act."

(2) Subsection 1 applies in respect of a gift accepted after 10 February 2014.

259. (1) Section 985.23.9 of the Act is amended by adding the following paragraph after paragraph *b*:

"(*c*) the association accepts a gift from a foreign state, within the meaning of section 2 of the State Immunity Act (Revised Statutes of Canada, 1985, chapter S-18), that is set out on the list referred to in subsection 2 of section 6.1 of that Act."

(2) Subsection 1 applies in respect of a gift accepted after 10 February 2014.

260. (1) Section 997 of the Act is amended

(1) by replacing "an *inter vivos* trust" in the portion before paragraph *a* by "a trust";

(2) by striking out "être" in paragraphs *a* to *c* in the French text.

(2) Subsection 1 applies from the taxation year 2016.

261. (1) Section 999.1 of the Act is amended

(1) by replacing the portion before paragraph *a*.0.1 by the following:

"**999.1.** Where at any time (in this section referred to as "that time"), a person that is a corporation or, if that time is after 12 September 2013, a trust becomes or ceases to be exempt from tax under this Part on its taxable income, otherwise than by reason of paragraph *k* of section 998, the following rules apply:

(*a*) the taxation year of the person—where the person is either a corporation and subsection 10 of section 149 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) does not apply to the corporation in respect of that time, or a trust—that would otherwise include that time is deemed to end immediately before that time and a new taxation year of the person is deemed to begin at that time and, if the person is a corporation, to end at the time at which its taxation year (determined for the purposes of the Income Tax Act) that includes that time, ends;";

(2) by replacing paragraphs *a*.1 and *b* by the following paragraphs:

"(*a*.1) for the purpose of computing the person's income for its first taxation year ending after that time, the person is deemed to have deducted under Chapter III of Title III of Book III and Chapters II and III of Title V of Book VI in computing its income for its taxation year ending immediately before that time, the greatest amount that could have been claimed or deducted for that year as a reserve under those provisions;

"(*b*) the person is deemed to dispose, at the time (in this section referred to as the "disposition time") that is immediately before the time that is immediately before that time, of each property that was owned by it immediately before that time for an amount equal to its fair market value at that time, and to reacquire the property at that time at a cost equal to that fair market value;";

(3) by replacing paragraphs *e* and *f* by the following paragraphs:

"(*e*) for the purposes of sections 222 to 230.0.0.6, 330, 359 to 418.36, 419 to 419.4, 419.6, 600.1, 600.2, 727 to 737 and 772.2 to 772.13, the person is deemed to be a new corporation or a new trust, as the case may be, the first taxation year of which began at that time; and

"(*f*) where, immediately before the disposition time, the person's eligible incorporeal capital amount in respect of a business exceeds the aggregate of 75% of the fair market value of the incorporeal capital property in respect of that business and the amount otherwise deducted under paragraph *b* of section 130 in computing the person's income from that business for the taxation year that ended immediately before that time, the excess is to be deducted under that paragraph *b* in computing the person's income from that business for that taxation year."

(2) Subsection 1 has effect from 21 March 2013.

262. (1) Section 1012.1 of the Act is amended by inserting the following paragraph after paragraph *d*.1.0.0.2:

"(*d*.1.0.0.3) section 776.1.29 in respect of the unused portion of the tax credit, within the meaning of section 776.1.27, for a subsequent taxation year;".

(2) Subsection 1 has effect from 27 March 2015.

263. (1) The Act is amended by inserting the following section after section 1012.1.2:

"**1012.1.3.** 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*.1.0.0.3 of section 1012.1 relating to the unused portion of the tax credit, within the meaning of section 776.1.27, 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*.1.0.0.3 of section 1012.1, in respect of the unused portion of the tax credit, within the meaning of section 776.1.27, 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 referred to in the first paragraph of section 776.1.35 in relation to the subsequent taxation year, 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.

264. (1) Section 1015 of the Act is amended by inserting the following paragraphs after the seventh paragraph:

"If a person referred to in the first paragraph is a new employer throughout a particular month in a calendar year, that person may elect, in the prescribed form containing prescribed information, to pay an amount referred to in the first paragraph and equal to an amount deducted or withheld in respect of remuneration paid by that person in the particular month, on the dates, for the periods and according to the terms and conditions prescribed.

For the purposes of the eighth paragraph, a person is deemed

(*a*) to become a new employer at the beginning of any month beginning after 31 December 2015 in which the person first becomes an employer; and

(*b*) to cease to be a new employer at a prescribed time in a calendar year if, in a particular month of the calendar year,

i. the monthly withholding amount, within the meaning of the regulations made under this section, to be carried out by the person for the particular month is not less than $1,000, or

ii. the Minister sends to the person, in the particular month, a notice of change in the frequency of payment as a result of the fact that the person no longer meets one of the conditions determined by the Minister."

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2015.

265. (1) Section 1026.1 of the Act is amended

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

"(*c*) the individual is, for the particular year, a succession that is a graduated rate estate.";

(2) by adding the following paragraph:

"Sections 1026 and 1026.0.1 do not apply to a SIFT trust."

(2) Paragraph 1 of subsection 1 applies from the taxation year 2016.

(3) Paragraph 2 of subsection 1 applies to a taxation year that begins after 20 July 2011.

266. (1) Section 1027 of the Act is amended by adding the following paragraph after the second paragraph:

"The first and second paragraphs apply, with the necessary modifications, to a SIFT trust."

(2) Subsection 1 applies to a taxation year that begins after 20 July 2011.

267. (1) Section 1029.6.0.0.1 of the Act is 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.25, the following rules apply:";

(2) by striking out "II.6.0.0.4.1," in subparagraph *b*;

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

"viii.4. the amount of financial assistance granted by the Société des célébrations du 375e anniversaire de Montréal,

"viii.5. the amount of financial assistance granted under the programme de Soutien à la production cinématographique et télévisuelle de la Ville de Québec, or";

(4) by adding the following subparagraph after subparagraph iii of subparagraphs *d* and *e*:

"iv. the amount of financial assistance granted by the Société des célébrations du 375e anniversaire de Montréal;";

(5) by adding the following subparagraph after subparagraph iv of subparagraph *e*.1:

"v. the amount of financial assistance granted by the Société des célébrations du 375e anniversaire de Montréal;";

(6) by inserting the following subparagraph after subparagraph *e*.1:

"(*e*.2) in the case of Division II.6.0.0.4.1, 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. the amount of financial assistance granted by the Société des célébrations du 375e anniversaire de Montréal;";

(7) by adding the following subparagraph after subparagraph v of subparagraph *f*:

"vi. the amount of financial assistance granted by the Société des célébrations du 375e anniversaire de Montréal;";

(8) by adding the following subparagraph after subparagraph *m*:

"(*n*) in the case of Division II.25, 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."

(2) Paragraphs 1 and 8 of subsection 1 have effect from 18 March 2016.

(3) Paragraphs 2 to 7 of subsection 1 have effect from 1 January 2012. However, where section 1029.6.0.0.1 of the Act applies before 1 January 2015, it is to be read without reference to subparagraph viii.5 of subparagraph *c* of the second paragraph.

268. (1) Section 1029.6.0.0.6 of the Act, amended by section 98 of chapter 10 of the statutes of 2013, is again amended by inserting the following subparagraphs after subparagraph *b*.5 of the fourth paragraph:

"(*b*.5.1) the amounts between $50,000 and $120,000 mentioned in section 1029.8.66.5.1;

"(*b*.5.2) the amounts between $25,000 and $60,000 mentioned in section 1029.8.66.5.2;

"(*b*.5.3) the amounts of $97,458 and $48,729 mentioned in section 1029.8.66.5.3;

"(*b*.5.4) the amounts between $50,000 and $97,458 mentioned in section 1029.8.66.5.4;

"(*b*.5.5) the amounts between $25,000 and $48,729 mentioned in section 1029.8.66.5.5;".

(2) Subsection 1 applies from the taxation year 2016.

269. (1) Section 1029.6.0.0.7 of the Act, amended by section 99 of chapter 10 of the statutes of 2013, is again amended by replacing "*b*.5" in the second paragraph by "*b*.5 to *b*.5.5".

(2) Subsection 1 applies from the taxation year 2017. In addition, where section 1029.6.0.0.7 of the Act applies to the taxation year 2016, it is to be read as if "*b*.5.1 to *b*.5.5," were inserted before "*g*" in the second paragraph.

270. Section 1029.7 of the Act is amended by inserting the following paragraph after the fourth paragraph:

"Where a taxpayer paid a consideration under a particular contract referred to in any of subparagraphs *d*, *d*.1, *e*, *h*, *h*.1 and *i* of the first paragraph for work undertaken in a taxation year, the portion of that paragraph before subparagraph *a* is to be read, for the purposes of any of those subparagraphs for the year, as if

"for the taxation year in which the research and development was undertaken" were replaced by "for the taxation year in which work relating to such research and development was undertaken"."

271. Section 1029.8 of the Act is amended

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

"Where a partnership paid a consideration under a particular contract referred to in any of subparagraphs *d*, *d*.1, *e*, *h*, *h*.1 and *i* of the first paragraph for work undertaken in a fiscal period, the portion of that paragraph before subparagraph *a* is to be read, for the purposes of any of those subparagraphs for the fiscal period, as if "at the end of a fiscal period of the partnership in which the research and development was undertaken" were replaced by "at the end of a fiscal period of the partnership in which work relating to such research and development was undertaken".";

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

"For the purposes of this section, "wages" means the income computed pursuant to Chapters I and II of Title II of Book III."

272. (1) Section 1029.8.1 of the Act is amended by replacing paragraph *a*.1 by the following paragraph:

"(*a*.1) "eligible public research centre" means a public research centre recognized as an eligible public research centre for the purposes of this division or a college centre for the transfer of technology within the meaning of section 1029.8.21.17;".

(2) Subsection 1 applies from 1 July 2016.

273. (1) Section 1029.8.21.17 of the Act is amended

(1) by replacing the definition of "eligible college centre for the transfer of technology" in the first paragraph by the following definition:

""eligible college centre for the transfer of technology" means a college centre for the transfer of technology that is authorized under the General and Vocational Colleges Act (chapter C-29);";

(2) by replacing paragraphs *a* and *b* of the definition of "qualified expenditure" in the first paragraph by the following paragraphs:

"(*a*) 80% of the fees relating to an eligible liaison and transfer service provided in Québec by the eligible liaison and transfer centre or the eligible college centre for the transfer of technology, as the case may be; and

"(*b*) attendance fees for training and information activities undertaken in Québec 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 adding the following paragraph after the second paragraph:

"For the purposes of the definition of "eligible college centre for the transfer of technology" in the first paragraph, a college centre for the transfer of technology or a research centre affiliated with such a centre that, on 30 June 2016, was an eligible college centre for the transfer of technology under that definition, as it read on that date, is deemed to be, on 1 July 2016, a college centre for the transfer of technology that is authorized under the General and Vocational Colleges Act."

(2) Paragraphs 1 and 3 of subsection 1 apply from 1 July 2016.

(3) Paragraph 2 of subsection 1 applies in respect of an expenditure incurred after 17 March 2016, in relation to a service offered after that date under a contract entered into after that date.

274. (1) Section 1029.8.35 of the Act is amended by replacing "subparagraphs ii to viii.3" in the portion of subparagraph *c* of the first paragraph before subparagraph i by "subparagraphs ii to viii.5".

(2) Subsection 1 has effect from 1 January 2012. However, where section 1029.8.35 of the Act applies before 1 January 2015, subparagraph *c* of the first paragraph is to be read as if "subparagraphs ii to viii.5" were replaced by "subparagraphs ii to viii.4".

275. Section 1029.8.36.0.0.7 of the Act is amended by replacing "master copy" in subparagraph *a* of the third paragraph by "master".

276. (1) Section 1029.8.36.0.0.10 of the Act is 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 seventh paragraph by the following paragraph:

"Where 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 "20/7" 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 *b* of the first paragraph of that section, the definition of "qualified labour expenditure" in the first paragraph 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.

277. (1) Section 1029.8.36.0.0.11 of the Act is amended

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

"(*b*) 28% 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 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 began before 27 March 2015 and that is not described in subparagraph *a*; or";

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

"(*c*) 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 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 26 March 2015 is filed with the Société de développement des entreprises culturelles after that date, 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 that period and to which subparagraph ii of subparagraph *a* does not apply.";

(3) by replacing "$1,000,000" in subparagraph *a* of the third paragraph by "$1,250,000";

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

"(*a*.1) where the Société de développement des entreprises culturelles specifies in the favourable advance ruling given or the certificate issued, as the case may be, to the corporation that the property is a comedy show for which the application for an advance ruling or, in the absence of such an application, the application for a certificate 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 is filed with the Société de développement des entreprises culturelles after 30 June 2015 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 26 March 2015, after that date, the amount by which $350,000 exceeds the amount by which the aggregate of all amounts each of

which is an amount that the corporation is deemed to have paid to the Minister under the first paragraph in respect of the property for a preceding taxation year exceeds the aggregate of all amounts each of which is an amount that the corporation is required to pay under section 1129.4.0.14 in respect of the property for a preceding taxation year; or";

(5) by replacing "$600,000" in subparagraph *b* of the third paragraph by "$750,000";

(6) by replacing "$1,000,000" wherever it appears in subparagraph *a* of the fourth paragraph by "$1,250,000";

(7) by inserting the following subparagraph after subparagraph *a* of the fourth paragraph:

"(*a*.1) in the case of a property referred to in subparagraph *a*.1 of the third paragraph, that subparagraph *a*.1 is to be read as if "$350,000" were replaced by the amount obtained by applying to $350,000 the corporation's share, expressed as a percentage, of the production costs in relation to the property that is specified in the favourable advance ruling given or the certificate issued, as the case may be, by the Société de développement des entreprises culturelles in respect of the property; and";

(8) by replacing "$600,000" wherever it appears in subparagraph *b* of the fourth paragraph by "$750,000";

(9) by striking out the fifth paragraph;

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

"For the purposes of subparagraph *c* of the first paragraph, the portion of a labour expenditure of a corporation for a taxation year in respect of a property that relates to a period described in paragraph *a* or *b* of the definition of "qualified performance" in the first paragraph of section 1029.8.36.0.0.10 that began before 27 March 2015 is deemed to relate to a subsequent period described in that definition if

(*a*) it cannot be included in the qualified labour expenditure of the corporation for the year in respect of the property because of the application of paragraph *b* of the definition of "qualified labour expenditure" in the first paragraph of section 1029.8.36.0.0.10; and

(*b*) it is included in the qualified labour expenditure of the corporation for a subsequent taxation year included in the subsequent period."

(2) Paragraphs 1, 2, 4, 7, 9 and 10 of subsection 1 have effect from 27 March 2015.

(3) Paragraphs 3, 5, 6 and 8 of subsection 1 apply in respect of property for which any of the periods described in paragraphs *a* to *c* of the definition of "qualified performance" in the first paragraph of section 1029.8.36.0.0.10 was not completed on 26 March 2015.

278. (1) Section 1029.8.36.0.0.12.1 of the Act is amended by replacing subparagraph ii of subparagraph *d* of the second paragraph by the following subparagraph:

"ii. the amount of any benefit or advantage attributable to the particular amount that a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation's filing-due date for that year, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, and".

(2) Subsection 1 applies in respect of a qualified labour expenditure incurred after 20 March 2012.

279. (1) Section 1029.8.36.0.3.9 of the Act is amended

(1) by replacing subparagraphs i to iii of subparagraph *b* of the third paragraph by the following subparagraphs:

"i. 37.5%, 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. 30%, 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. 26.25%, in any other case.";

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

"Where this section applies in respect of all or part of a qualified labour expenditure that consists of salaries or wages incurred after 4 June 2014 and before 27 March 2015 or of amounts each of which is a portion of the consideration or one-half of a portion of the consideration that is paid under a contract entered into after 3 June 2014 and before 27 March 2015, the percentages of 37.5%, 30% and 26.25% in subparagraph *b* of the third paragraph are to be replaced by the percentages of 30%, 24% and 21%, respectively, in respect of all or part of the qualified labour expenditure.";

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

"For the purposes of the first paragraph, the amount, determined after the application of sections 1029.8.36.0.3.10.1 and 1029.8.36.0.3.13, of a salary or wages referred to in paragraph *a* or *b* of the definition of "qualified labour expenditure" in the first paragraph of section 1029.8.36.0.3.8, incurred and

paid in respect of an eligible employee, may not exceed the amount obtained by multiplying $100,000 by the proportion that the number of days in the corporation's taxation year during which the employee is an eligible employee is of the number of days in that taxation year.

The sixth paragraph does not apply in respect of a salary or wages paid in consideration of services rendered by an eligible employee as part of the production of a property, if the employee belongs to the group consisting of 20% of the total number of eligible employees whose salaries or wages considered in computing the corporation's qualified labour expenditure for the year in respect of the property are the highest.

For the purposes of the seventh paragraph, if the result obtained after having applied the percentage of 20% to the total number of eligible employees is not a whole number, it must be rounded to the nearest whole number and, if it is equidistant from two consecutive whole numbers, it must be rounded to the higher of those two numbers."

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of a qualified labour expenditure incurred after 26 March 2015 or, if applicable, in respect of a qualified labour expenditure incurred under a contract entered into after 26 March 2015. However, where section 1029.8.36.0.3.9 of the Act applies to a taxation year that ends after 26 March 2015 and includes that date, the sixth paragraph of that section is to be read as if the amount of $100,000 were replaced by the proportion of that amount that the number of days in that taxation year that follow 26 March 2015 is of the number of days in that taxation year.

(3) Paragraph 2 of subsection 1 has effect from 27 March 2015.

280. (1) Section 1029.8.36.0.3.19 of the Act is amended

(1) by replacing subparagraphs i to iii of subparagraph *b* of the third paragraph by the following subparagraphs:

"i. 37.5%, 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. 30%, 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. 26.25%, in any other case.";

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

"Where this section applies in respect of all or part of a qualified labour expenditure that consists of salaries or wages incurred after 4 June 2014 and before 27 March 2015 or of amounts each of which is a portion of the consideration or one-half of a portion of the consideration that is paid under a contract entered into after 3 June 2014 and before 27 March 2015, the percentages of 37.5%, 30% and 26.25% in subparagraph *b* of the third paragraph are to be replaced by the percentages of 30%, 24% and 21%, respectively, in respect of all or part of the qualified labour expenditure.";

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

"For the purposes of the first paragraph, the amount, determined after the application of sections 1029.8.36.0.3.21 and 1029.8.36.0.3.24, of a salary or wages referred to in paragraph *a* or *b* of the definition of "qualified labour expenditure" in the first paragraph of section 1029.8.36.0.3.18, incurred and paid in respect of an eligible employee, may not exceed the amount obtained by multiplying $100,000 by the proportion that the number of days in the corporation's taxation year during which the employee is an eligible employee is of the number of days in that taxation year.

The sixth paragraph does not apply in respect of a salary or wages paid in consideration of services rendered by an eligible employee, if the employee belongs to the group consisting of 20% of the total number of eligible employees whose salaries or wages considered in computing the corporation's qualified labour expenditure for the year are the highest.

For the purposes of the seventh paragraph, if the result obtained after having applied the percentage of 20% to the total number of eligible employees is not a whole number, it must be rounded to the nearest whole number and, if it is equidistant from two consecutive whole numbers, it must be rounded to the higher of those two numbers."

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of a qualified labour expenditure incurred after 26 March 2015 or, if applicable, in respect of a qualified labour expenditure incurred under a contract entered into after 26 March 2015. However, where section 1029.8.36.0.3.19 of the Act applies to a taxation year that ends after 26 March 2015 and includes that date, the sixth paragraph of that section is to be read as if the amount of $100,000 were replaced by the proportion of that amount that the number of days in that taxation year that follow 26 March 2015 is of the number of days in that taxation year.

(3) Paragraph 2 of subsection 1 has effect from 27 March 2015.

281. (1) The Act is amended by inserting the following section after section 1029.8.36.59.42:

"**1029.8.36.59.42.1.** If a particular corporation does not have a taxation year ended before 1 January 2013 and it results from the amalgamation after 31 December 2011 of two or more corporations (in this section referred to as "predecessor corporations") that were carrying on damage insurance activities in Québec during their last taxation year ended before 1 January 2013, the following rules apply:

(*a*) for the purposes of the definition of "qualified corporation" in section 1029.8.36.59.42, the particular corporation is deemed to have carried on damage insurance activities in Québec during its last taxation year ended before 1 January 2013; and

(*b*) the qualified expenditure of the particular corporation is equal to the aggregate of all amounts each of which is the qualified expenditure of a predecessor corporation."

(2) Subsection 1 has effect from 1 January 2013.

282. (1) Section 1029.8.36.72.82.1 of the Act is amended by replacing "or by 100/10 if the particular calendar year is subsequent to the calendar year 2010" by "by 100/10 if the particular calendar year is any of the calendar years 2011 to 2013, by 100/9 if the particular calendar year is the calendar year 2014, or by 100/8 if the particular calendar year is the calendar year 2015" in the following provisions of the definition of "eligible repayment of assistance" in the first paragraph:

— the portion of paragraph *m*.1 before subparagraph i;

— subparagraph i of paragraph *m*.1;

— the portion of paragraph *n*.1 before subparagraph i;

— subparagraph i of paragraph *n*.1;

— the portion of paragraph *o*.1 before subparagraph i;

— subparagraph i of paragraph *o*.1.

(2) Subsection 1 has effect from 4 June 2014.

283. (1) The heading of Division II.6.6.6.2 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

"CREDIT TO PROMOTE EMPLOYMENT IN THE GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC".

(2) Subsection 1 applies from the calendar year 2016. In addition, for the calendar year 2015, the heading of Division II.6.6.6.2 of Chapter III.1 of Title III of Book IX of Part I of the Act is to be read as follows:

"CREDIT FOR JOB CREATION IN THE GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC IN THE FIELDS OF RECREATIONAL TOURISM, MARINE BIOTECHNOLOGY, MARICULTURE AND MARINE PRODUCTS PROCESSING".

284. (1) Section 1029.8.36.72.82.13 of the Act is amended, in the first paragraph,

(1) by replacing the definition of "eligibility period" by the following definition:

""eligibility period" of a corporation means, subject to the third paragraph, the period that begins on 1 January of the first calendar year referred to in the first unrevoked qualification certificate issued to the corporation or deemed obtained by it, in relation to a recognized business, for the purposes of this division or, if the recognized business is referred to in any of paragraphs *b* and *d* to *f* of the definition of "eligible region", for the purposes of Division II.6.6.4 or II.6.6.6.1, and that ends on 31 December 2020;";

(2) by replacing the portion of the definition of "base period" before paragraph *a* by the following:

""base period" of a corporation means, subject to the fourth paragraph, the calendar year that precedes the first calendar year covered by the first unrevoked qualification certificate issued to the corporation for the purposes of this division, or, where an unrevoked qualification certificate has been obtained by the corporation for the purposes of Division II.6.6.4 or II.6.6.6.1, in relation to a recognized business described in paragraph *a* or *c* of the definition of "eligible region" in the first paragraph of section 1029.8.36.72.82.1 or in paragraph *a*.1 or *e* of that definition, enacted, respectively, by subparagraphs i and ii of subparagraph *b*.1 of the seventh paragraph of section 1029.8.36.72.82.1, the earliest of the following calendar years that is before the first-mentioned calendar year:";

(3) by replacing paragraph *b* of the definition of "eligible region" by the following paragraph:

"(*b*) for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for its taxation year in which

a calendar year subsequent to the calendar year 2010 ends and, if the corporation has not made the election provided for in section 1029.8.36.72.82.3.1.1, for its taxation year in which the calendar year 2010 ends, in respect of a recognized business whose activities described in a qualification certificate, issued to the corporation for the purposes of this division, are the processing of marine products or activities related to such processing activities, the Municipalité régionale de comté de La Matanie or the administrative region referred to in subparagraph ii of paragraph *a* and described in the order in council referred to in paragraph *a*;";

(4) by adding the following paragraphs after paragraph *b* of the definition of "eligible region":

"(*c*) for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for its taxation year in which a calendar year subsequent to the calendar year 2014 ends in respect of a recognized business whose activities described in a qualification certificate, issued to the corporation for the purposes of this division, are activities in the recreational tourism sector or activities related to such activities, the part of the administrative region referred to in subparagraph iii of paragraph *a* and described in the order in council referred to in paragraph *a* that is represented by the territory of the urban agglomeration of Îles-de-la-Madeleine;

"(*d*) for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for its taxation year in which a calendar year subsequent to the calendar year 2015 ends in respect of a recognized business whose activities described in a qualification certificate, issued to the corporation for the purposes of this division, are manufacturing or processing activities, other than those referred to in paragraphs *a* and *f*, included in the group described under code 31, 32 or 33 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada, or activities related to such manufacturing or processing activities, the administrative region referred to in subparagraph iii of paragraph *a* and described in the order in council referred to in paragraph *a*;

"(*e*) for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for its taxation year in which a calendar year subsequent to the calendar year 2015 ends in respect of a recognized business whose activities described in a qualification certificate, issued to the corporation for the purposes of this division, are the manufacturing or processing of finished or semi-finished products made from peat or slate or activities related to such manufacturing or processing activities, one of the administrative regions referred to in subparagraphs i and ii of paragraph *a* and described in the order in council referred to in paragraph *a*; and

"(*f*) for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for its taxation year in which a calendar year subsequent to the calendar year 2015 ends in respect of a recognized business whose activities described in a qualification certificate, issued to the corporation for the purposes of this division, are the manufacturing

of wind turbines, the production of wind power or activities related to such manufacturing or production activities, the Municipalité régionale de comté de La Matanie or the administrative region referred to in subparagraph iii of paragraph *a* and described in the order in council referred to in paragraph *a*;";

(5) by adding the following paragraph after paragraph *b* of the definition of "salary or wages":

"(*c*) for the purposes of subparagraph i of subparagraphs *a* and *a*.1 of the first paragraph of sections 1029.8.36.72.82.14 and 1029.8.36.72.82.15 and paragraph *a* of sections 1029.8.36.72.82.16 and 1029.8.36.72.82.16.1, wages in respect of which no contribution is payable to the Minister by a corporation in accordance with subparagraph *d*.1 of the seventh paragraph of section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) and section 34.1.0.3 of that Act."

(2) Paragraphs 1 to 3 of subsection 1, paragraph 4 of subsection 1, where it enacts paragraphs *d* to *f* of the definition of "eligible region" in the first paragraph of section 1029.8.36.72.82.13 of the Act, and paragraph 5 of subsection 1 apply from the calendar year 2016.

(3) Paragraph 4 of subsection 1, where it enacts paragraph *c* of the definition of "eligible region" in the first paragraph of section 1029.8.36.72.82.13 of the Act, applies from the calendar year 2015.

285. (1) Section 1029.8.36.72.82.14 of the Act is amended

(1) by replacing subparagraphs i and ii of subparagraph *a*.1 of the first paragraph by the following subparagraphs:

"i. the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, ended in the calendar year, for which the employee is an eligible employee, to the extent that the salary or wages may reasonably be attributed to an activity referred to in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of section 1029.8.36.72.82.13,

"ii. the amount by which the amount that would be the qualified corporation's eligible amount for the calendar year exceeds the amount that would be the qualified corporation's base amount if, for the purposes of the definitions of "base amount" and "eligible amount" in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity referred to in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of that section were considered, and";

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

"ii.1. 30% for a taxation year in which a calendar year subsequent to the calendar year 2015 ends, and";

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

"ii.1. 15% for a taxation year in which a calendar year subsequent to the calendar year 2015 ends, and";

(4) by adding the following paragraph after the fourth paragraph:

"For the purposes of subparagraph i of subparagraphs *a* and *a*.1 of the first paragraph, the aggregate of all amounts each of which is the salary or wages paid by a corporation to an employee in respect of a pay period, ended in a calendar year subsequent to the calendar year 2015, for which the employee is an eligible employee of the corporation, determined after the application of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.18, if applicable, may not exceed, in respect of the employee, the amount obtained by multiplying $83,333 by the proportion that the number of days in each pay period, ended in the calendar year, for which the employee is an eligible employee of the corporation is of 365."

(2) Subsection 1 applies from the calendar year 2016.

286. (1) Section 1029.8.36.72.82.15 of the Act is amended

(1) by replacing subparagraphs i to iii of subparagraph *a*.1 of the first paragraph by the following subparagraphs:

"i. the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, ended in the calendar year, for which the employee is an eligible employee, to the extent that the salary or wages may reasonably be attributed to an activity described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of section 1029.8.36.72.82.13,

"ii. the amount by which the aggregate of the amount that would be the qualified corporation's eligible amount for the calendar year if, for the purposes of the definition of "eligible amount" in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of that section were considered, and of the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year to an employee in respect of a pay period, ended in the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec

and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to an activity of the other corporation that is described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business and that is described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of section 1029.8.36.72.82.13, exceeds the total of

(1) the amount that would be the qualified corporation's base amount if, for the purposes of the definition of "base amount" in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of that section were considered, and

(2) the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year to an employee in respect of a pay period, ended in the qualified corporation's base period, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to an activity of the other corporation that is described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business and that is described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of section 1029.8.36.72.82.13,

"iii. the amount by which the amount that would be the qualified corporation's eligible amount for the calendar year exceeds the amount that would be the qualified corporation's base amount if, for the purposes of the definitions of "base amount" and "eligible amount" in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of that section were considered, and";

(2) by inserting the following subparagraph after subparagraph ii of subparagraph *a* of the fifth paragraph:

"ii.1. 30% for a taxation year in which a calendar year subsequent to the calendar year 2015 ends, and";

(3) by inserting the following subparagraph after subparagraph ii of subparagraph *b* of the fifth paragraph:

"ii.1. 15% for a taxation year in which a calendar year subsequent to the calendar year 2015 ends, and";

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

"For the purposes of subparagraph i of subparagraphs *a* and *a*.1 of the first paragraph, the aggregate of all amounts each of which is the salary or wages paid by a corporation to an employee in respect of a pay period, ended in a calendar year subsequent to the calendar year 2015, for which the employee is an eligible employee of the corporation, determined after the application of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.18, if applicable, may not exceed, in respect of the employee, the amount obtained by multiplying $83,333 by the proportion that the number of days in each pay period, ended in the calendar year, for which the employee is an eligible employee of the corporation is of 365."

(2) Subsection 1 applies from the calendar year 2016.

287. (1) Section 1029.8.36.72.82.16 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*a*) the aggregate of all amounts each of which is the salary or wages paid by a qualified corporation that is a member of the group of associated corporations to an employee in respect of a pay period, ended in the calendar year, for which the employee is an eligible employee of the corporation, determined after the application of subparagraph *b* of the first paragraph of section 1029.8.36.72.82.18, if applicable, without exceeding, in respect of the aggregate of the pay periods of each employee ended in the calendar year, if the calendar year is subsequent to the calendar year 2015, the amount obtained by multiplying $83,333 by the proportion that the number of days in the pay periods for which the employee is an eligible employee of the corporation is of 365;".

(2) Subsection 1 applies from the calendar year 2016.

288. (1) Section 1029.8.36.72.82.16.1 of the Act is amended by replacing paragraphs *a* to *c* by the following paragraphs:

"(*a*) the aggregate of all amounts each of which is the salary or wages paid by a qualified corporation that is a member of the group of associated corporations to an employee in respect of a pay period, ended in the calendar year, for which the employee is an eligible employee of the corporation, to the extent that the salary or wages, determined after the application of subparagraph *b* of the first paragraph of section 1029.8.36.72.82.18, if applicable, may reasonably be attributed to an activity described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of section 1029.8.36.72.82.13, without exceeding, in respect of the aggregate of the pay periods of each employee ended in the calendar year, if the calendar year is subsequent to the calendar year 2015, the amount obtained by multiplying $83,333 by the proportion that the number of days in the pay periods for which the employee is an eligible employee of the corporation is of 365;

"(*b*) the amount by which the aggregate of all amounts each of which is the amount that would be the eligible amount of a qualified corporation that is a member of the group of associated corporations for the calendar year exceeds the aggregate of all amounts each of which is the amount that would be the base amount of such a corporation if, for the purposes of the definitions of "base amount" and "eligible amount" in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of that section were considered; and

"(*c*) the amount by which the aggregate of all amounts each of which is the amount that would be the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year if, for the purposes of the definition of "eligible amount" in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of that section were considered, or the aggregate of all amounts each of which is the salary or wages paid by another corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee in respect of a pay period, ended in the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to an activity of the other corporation that is described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business and that is described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of that section, exceeds the total of

i. the aggregate of all amounts each of which would be the base amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year if, for the purposes of the definition of "base amount" in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of that section were considered, and

ii. the aggregate of all amounts each of which is the salary or wages paid by another corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee in respect of a pay period, ended in the base period of a qualified corporation that is a member of the group at the end of the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to an activity of the other corporation that is described in a qualification certificate issued for the year, for the purposes of

this division and in respect of a recognized business, to a qualified corporation that is a member of the group and that is described in any of paragraphs *b* and *d* to *f* of the definition of "eligible region" in the first paragraph of section 1029.8.36.72.82.13, unless an amount is included, in respect of the employee, in computing an amount under this subparagraph, in relation to a pay period that ended in a base period in relation to another recognized business carried on by a qualified corporation that is a member of the group."

(2) Subsection 1 applies from the calendar year 2016.

289. (1) Section 1029.8.36.72.82.22 of the Act is amended by replacing "in paragraph *b*" by "in any of paragraphs *b* and *d* to *f*" wherever it appears in the following provisions of the first paragraph:

— subparagraph ii of subparagraph *a*;

— subparagraph ii of subparagraph *b*;

— subparagraph i.1 of subparagraph *c*;

— the portion of subparagraph iii of subparagraph *c* before subparagraph 2;

— subparagraph 1 of subparagraph ii of subparagraph *d*.

(2) Subsection 1 applies from the calendar year 2016.

290. (1) Section 1029.8.36.72.82.23 of the Act is amended by replacing "in paragraph *b*" by "in any of paragraphs *b* and *d* to *f*" wherever it appears in the following provisions of the first paragraph:

— subparagraphs i.1 and iii of subparagraph *a*;

— subparagraphs i.1 and iii of subparagraph *b*;

— subparagraphs i.1 and iii of subparagraph *c*;

— subparagraph 2 of subparagraphs i.1 and iii of subparagraph *d*.

(2) Subsection 1 applies from the calendar year 2016.

291. (1) Section 1029.8.36.166.40 of the Act is amended

(1) by replacing subparagraphs i to ii of paragraph *a* of the definition of "qualified property" in the first paragraph by the following subparagraphs:

"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 either 1 January 2017 or, where the property is acquired to be used mainly in a resource region, 1 January 2023, 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,

"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 either 1 January 2017 or, where the property is acquired to be used mainly in a resource region, 1 January 2023, or

"ii. in the case of a property to which paragraph *a*.1 applies because of the application of subparagraph ii of that paragraph, after 20 March 2012 and before either 1 January 2017 or, where the property is acquired to be used mainly in a resource region, 1 January 2023, but is not a property acquired pursuant to an obligation in writing entered into before 21 March 2012 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 20 March 2012;";

(2) by replacing subparagraph i.1 of paragraph *a*.1 of the definition of "qualified property" in the first paragraph by the following subparagraph:

"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 "either 1 January 2017 or, where the property is acquired to be used mainly in a resource region, within the meaning of the first paragraph of section 1029.8.36.166.40 of the Act, 1 January 2023" and as if no reference were made to subparagraph *c* of that paragraph, or";

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

"For the purposes of the definition of "eligible expenses" in the first paragraph, the following rules apply:

(*a*) the expenses that are included, at the end of a taxation year or fiscal period, in the capital cost of a property do not include the expenses so included under section 180 or 182; and

(*b*) the expenses incurred to acquire a property must be incurred before 1 January 2017 or, where the property is acquired to be used mainly in a resource region, 1 January 2023."

(2) Subsection 1 applies from 1 January 2017.

292. (1) Section 1029.8.36.166.45 of the Act is amended, in the first paragraph,

(1) by replacing the formula in subparagraph *a* by the following formula:

"24% – [20% × (A – $250,000,000)/$250,000,000]";

(2) by replacing the formula in subparagraph ii of subparagraph *b* by the following formula:

"16% – [12% × (A – $250,000,000)/$250,000,000]";

(3) by replacing the formula in subparagraph ii of subparagraph *c* by the following formula:

"8% – [4% × (A – $250,000,000)/$250,000,000]".

(2) Subsection 1 applies in respect of eligible expenses incurred after 31 December 2016.

293. (1) Section 1029.8.36.166.60.19 of the Act is amended

(1) by inserting the following definitions in alphabetical order in the first paragraph:

""retail trade sector activities" means the activities attributable to the activities in the retail trade sector that are included in the group described under code 44-45 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada;

""wholesale trade sector activities" means the activities attributable to the activities in the wholesale trade sector that are included in the group described under code 41 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada.";

(2) by replacing "means the activities" in the definition of "primary sector activities" in the first paragraph by "means the activities attributable to the activities";

(3) by inserting the following paragraphs after paragraph *d* of the definition of "eligible expenses" in the first paragraph:

"(*e*) for a qualified corporation that has filed with Investissement Québec its application for a certificate in respect of the contract after 17 March 2016, the aggregate of the amounts incurred after that date and before 1 January 2020 to which any of subparagraphs i to iii of paragraph *c* would apply if those subparagraphs were read as if "qualified manufacturing or primary sector corporation" were replaced by "qualified manufacturing, primary sector or wholesale trade or retail trade sectors corporation"; and

"(*f*) for a qualified partnership that has filed with Investissement Québec its application for a certificate in respect of the contract after 17 March 2016, the aggregate of the amounts incurred after that date and before 1 January 2020 to which any of subparagraphs i to iii of paragraph *d* would apply if those subparagraphs were read as if "qualified manufacturing or primary sector partnership" were replaced by "qualified manufacturing, primary sector or wholesale trade or retail trade sectors partnership";";

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

""qualified manufacturing, primary sector or wholesale trade or retail trade sectors 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, primary sector activities and wholesale trade and retail trade sectors activities that the aggregate of the manufacturing or processing salary or wages, the primary sector salary or wages and the wholesale trade and retail trade sectors 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%;";

(5) by inserting the following definition in alphabetical order in the first paragraph:

""qualified manufacturing, primary sector or wholesale trade or retail trade sectors corporation" for a taxation year means a qualified corporation, for the year, in respect of which the proportion of the manufacturing or processing activities, primary sector activities and wholesale trade and retail trade sectors activities that the aggregate of the manufacturing or processing salary or wages, the primary sector salary or wages and the wholesale trade and retail trade sectors 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%;";

(6) by replacing "section 1029.8.36.166.40" in the definition of "salary or wages" in the first paragraph by "the first paragraph of section 1029.8.36.166.40";

(7) by inserting the following definition in alphabetical order in the first paragraph:

""wholesale trade and retail trade sectors 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 the first paragraph of 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 wholesale trade sector activities or retail trade sector activities in the taxation year or fiscal period is of all the employee's working time in the taxation year or fiscal period;";

(8) by replacing "in section 1029.8.36.166.40" in the definition of "primary sector salary or wages" in the first paragraph by "in the first paragraph of section 1029.8.36.166.40";

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

"For the purposes of the definitions of "wholesale trade and retail trade sectors salary or wages" and "primary sector salary or wages" in the first paragraph, an employee who spends 90% or more of working time on wholesale trade sector activities, retail trade sector activities or primary sector activities, as the case may be, is deemed to spend all working time thereon."

(2) Paragraphs 1, 3 to 5, 7 and 9 of subsection 1 apply to a taxation year that ends after 17 March 2016 in respect of the expenses incurred after that date in relation to a contract whose negotiation began after that date.

(3) Paragraphs 2, 6 and 8 of subsection 1 have effect from 27 March 2015.

294. (1) Section 1029.8.36.166.60.27 of the Act is amended by replacing the portion before the third paragraph by the following:

"**1029.8.36.166.60.27.** A qualified corporation for a taxation year that encloses the documents described 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 aggregate of

(*a*) 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:

i. 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 application for a certificate has been filed with Investissement Québec before 4 June 2014, and

ii. the amount by which the balance of the corporation's cumulative limit for the year exceeds all or part of the aggregate described in subparagraph i of subparagraph *b* that the corporation elects to use for the purpose of determining the amount the corporation is deemed to have paid to the Minister for the year under this section; and

(*b*) 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:

i. 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 application for a certificate has been filed with Investissement Québec after 26 March 2015, and

ii. the amount by which the balance of the corporation's cumulative limit for the year exceeds all or part of the aggregate described in subparagraph i of subparagraph *a* that the corporation elects to use for the purpose of determining the amount the corporation is deemed to have paid to the Minister for the year under this section.

For the purposes of subparagraph ii of subparagraphs *a* and *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 the amounts described in subparagraph i of subparagraphs *a* and *b* of the first paragraph of section 1029.8.36.166.60.28, in respect of which the corporation is deemed to have paid an amount to the Minister for the year under that section."

(2) Subsection 1 applies in respect of expenses incurred after 26 March 2015.

295. (1) Section 1029.8.36.166.60.28 of the Act is amended

(1) by replacing the portion before the fourth paragraph by the following:

"**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 described in the sixth paragraph with the fiscal return it is required to file for the year under section 1000, is deemed, subject to the fourth paragraph, to have paid to the Minister on the qualified corporation's balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of

(*a*) 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:

i. 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 in respect of which the application for a certificate has been filed with Investissement Québec before 4 June 2014, and

ii. the amount by which the balance of the corporation's cumulative limit for the year exceeds all or part of the aggregate described in subparagraph i of subparagraph *b* that the corporation elects to use for the purpose of determining the amount the corporation is deemed to have paid to the Minister for the year under this section; and

(*b*) 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:

i. 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 in respect of which the application for a certificate has been filed with Investissement Québec after 26 March 2015, and

ii. the amount by which the balance of the corporation's cumulative limit for the year exceeds all or part of the aggregate described in subparagraph i of subparagraph *a* that the corporation elects to use for the purpose of determining the amount the corporation is deemed to have paid to the Minister for the year under this section.

For the purposes of subparagraph i of subparagraphs *a* and *b* 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, that are referred to in either of those subparagraphs, may not exceed the balance of the partnership's cumulative limit for the fiscal period.

For the purposes of subparagraph ii of subparagraphs *a* and *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 the amounts described in subparagraph i of subparagraphs *a* and *b* of the first paragraph of section 1029.8.36.166.60.27, in respect of which the corporation is deemed to have paid an amount to the Minister for the year under that section.";

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

"(*a*) the expenses that would otherwise be such expenses because of subparagraph ii of paragraph *b* or *d* or of paragraph *f* 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 precedes the particular fiscal period and ends in a taxation year for which the corporation was not a qualified corporation; or

"(*b*) the expenses that would otherwise be such expenses because of subparagraph iii of paragraph *b* or *d* or of paragraph *f* 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."

(2) Subsection 1 applies in respect of expenses incurred after 26 March 2015. However, where section 1029.8.36.166.60.28 of the Act applies in respect of expenses incurred before 18 March 2016, subparagraphs *a* and *b* of the fifth paragraph of that section are to be read as if "or of paragraph *f*" were struck out.

296. (1) Section 1029.8.36.166.60.29 of the Act is replaced by the following section:

"**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

(*a*) 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 rate determined by the formula

25% – [25% × (A – $15,000,000)/$5,000,000]; or

(*b*) in relation to an eligible information technology integration contract in respect of which the application for a certificate has been filed with Investissement Québec after 26 March 2015, the rate determined by the formula

20% – [20% × (A – $35,000,000)/$15,000,000].

In the formula in subparagraph *a* of 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.

In the formula in subparagraph *b* of the first paragraph, A is the greater of

(*a*) $35,000,000; and

(*b*) the lesser of $50,000,000 and the corporation's paid-up capital for the year, determined in accordance with section 1029.8.36.166.60.23."

(2) Subsection 1 applies to a taxation year that ends after 17 March 2016.

297. (1) Section 1029.8.36.166.60.30 of the Act is amended

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

"(*a*) the corporation's eligible expenses, referred to in subparagraph i of subparagraphs *a* and *b* 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";

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

"(*b*) the corporation's share of the eligible expenses of a partnership, referred to in subparagraph i of subparagraphs *a* and *b* 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".

(2) Subsection 1 has effect from 27 March 2015.

298. (1) Section 1029.8.36.167 of the Act is amended, in the definition of "eligible expenses" in the first paragraph,

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

"(*c*) any Canadian exploration expense, other than those described in paragraph *c*.1, that would be described in paragraph *a* or *b*.1 of section 395 if the reference therein to "in Canada", wherever it appears, except in subparagraph iv of paragraph *b*.1, were a reference to "in the northern exploration zone" and if, where the expense is incurred by the partnership, the partnership were deemed to be a taxpayer whose taxation year is the partnership's fiscal period;";

(2) by inserting the following paragraph after paragraph *c*:

"(*c*.0.1) any Canadian exploration expense incurred after 17 March 2016 that would be described in paragraph *c* of section 395 if the reference therein to "in Canada", wherever it appears, were a reference to "in the northern exploration zone" and if, where the expense is incurred by the partnership, the partnership were deemed to be a taxpayer whose taxation year is the partnership's fiscal period;".

(2) Subsection 1 applies in respect of eligible expenses incurred after 17 March 2016.

299. (1) Section 1029.8.36.168 of the Act is amended, in the first paragraph,

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

"(*b*) 15% of the eligible expenses of the corporation for the year that constitute such expenses by reason of any of paragraphs *c*, *c*.1 and *d* of the definition of "eligible expenses" in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;";

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

"(*b*.1) 18.75% of the eligible expenses of the corporation for the year that constitute such expenses by reason of paragraph *c*.0.1 of the definition of "eligible expenses" in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;".

(2) Subsection 1 applies in respect of eligible expenses incurred after 17 March 2016.

300. (1) Section 1029.8.36.169 of the Act is amended, in the first paragraph,

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

"(*b*) 15% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of any of paragraphs *c*, *c*.1 and *d* of the definition of "eligible expenses" in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;";

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

"(*b*.1) 18.75% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of paragraph *c*.0.1 of the definition of "eligible expenses" in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;".

(2) Subsection 1 applies in respect of eligible expenses incurred after 17 March 2016.

301. (1) Section 1029.8.36.170 of the Act is amended, in the first paragraph,

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

"(*c*) 31% of the eligible expenses of the corporation for the year that constitute such expenses by reason of any of paragraphs *c*, *c*.1 and *d* of the definition of "eligible expenses" in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;";

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

"(*c*.1) 38.75% of the eligible expenses of the corporation for the year that constitute such expenses by reason of paragraph *c*.0.1 of the definition of "eligible expenses" in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;".

(2) Subsection 1 applies in respect of eligible expenses incurred after 17 March 2016.

302. (1) Section 1029.8.36.171 of the Act is amended, in the first paragraph,

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

"(*c*) 31% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of any of paragraphs *c*, *c*.1 and *d* of the definition of "eligible expenses" in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;";

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

"(*c*.1) 38.75% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of paragraph *c*.0.1 of the definition of "eligible expenses" in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;".

(2) Subsection 1 applies in respect of eligible expenses incurred after 17 March 2016.

303. (1) Section 1029.8.61.93 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1029.8.61.93.** An individual who is resident in Québec at the end of 31 December of a taxation year and who, during the year, is not dependent upon another individual, is deemed to have paid to the Minister, on the individual's balance-due day for that taxation year, on account of the individual's tax payable under this Part for that taxation year, the amount determined in accordance with the third paragraph in respect of a person who, throughout the minimum cohabitation period of that person for the year, is an eligible relative of the individual and who, throughout that period, ordinarily lives with the individual in a self-contained domestic establishment (other than a self-contained domestic establishment situated in a private seniors' residence, in a facility maintained by 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), or in a public network facility within the meaning of section 1029.8.61.1) of which the individual or the eligible relative, alone or jointly with another person, is the owner, lessee or sublessee throughout that period."

(2) Subsection 1 applies from the taxation year 2017.

304. (1) The Act is amended by inserting the following before section 1029.8.66.1:

"§1. — *Interpretation*".

(2) Subsection 1 has effect from 1 January 2015.

305. (1) Section 1029.8.66.1 of the Act is amended

(1) by inserting the following definitions in alphabetical order in the first paragraph:

""eligible spouse" of an individual for a taxation year means the person who is the individual's eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4;

""“in vitro fertilization cycle” means a cycle that aims to obtain the formation of one or more embryos for transfer into a woman and that

(*a*) consists of the following steps:

i. egg retrieval or donation, which may be preceded by ovarian stimulation or ovulation induction,

ii. sperm retrieval or donation,

iii. in vitro fertilization and, if applicable, preservation of surplus embryos, and

iv. transfer into a woman, in one or more separate attempts, of the embryos obtained until a live birth results; or

(*b*) is a cycle that was interrupted because a quality embryo was not obtained for transfer into a woman;”;

(2) by replacing the definition of “eligible expenses” in the first paragraph by the following definition:

""“eligible expenses” of an individual means the expenses paid by the individual after 31 December 2014 in respect of an eligible in vitro fertilization treatment if

(*a*) the expenses are paid to enable the individual or a person participating with the individual in assisted procreation to have a child;

(*b*) where the expenses are incurred after 10 November 2015,

i. neither the individual nor the person who is the other party to the parental project has a child before the beginning of the in vitro fertilization treatment,

ii. a physician certifies that neither the individual nor the person who is the other party to the parental project has undergone surgical sterilization by vasectomy or tubal ligation, as the case may be, for reasons that are not strictly medical, and

iii. the expenses are attributable to no more than one and the same in vitro fertilization cycle, in the case of a woman 36 years of age or under, and to no more than the same two in vitro fertilization cycles, in the case of a woman 37 years of age or over; and

(*c*) the expenses are paid

i. for an in vitro fertilization activity carried out in a centre for assisted procreation that holds a licence issued in accordance with the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01),

ii. for an in vitro fertilization activity carried out in an establishment situated outside Québec, unless, where in vitro fertilization activities in respect of that treatment were begun after 31 December 2014 by the individual or the person who is the other party to the parental project, the person who began such activities was domiciled in Québec at the time the expenses were incurred,

iii. for medications related to an in vitro fertilization activity that satisfy the following conditions:

(1) they can lawfully be acquired for use by a person only if prescribed by a physician,

(2) their purchase is recorded by a pharmacist, and

(3) they are not covered by an insurance plan,

iv. for expenses related to an assessment referred to in section 10.2 of the Act respecting clinical and research activities relating to assisted procreation of the individual or of the person who is the other party to the parental project, where such an assessment allowed the in vitro fertilization treatment to be undertaken or continued,

v. for travel expenses that, but for paragraph *a* of section 752.0.11.1.3, would be medical expenses referred to in paragraph *h* or *i* of section 752.0.11.1, or

vi. for reasonable travel and lodging expenses of a particular person and, if the particular person cannot travel unassisted, of the person accompanying the particular person for participation in an in vitro fertilization treatment at a centre for assisted procreation situated in Québec, if a physician certifies that no centre for assisted procreation exists in Québec within 250 kilometres of the locality, in Québec, where the particular person lives and, if such is the case, that the person is unable to travel unassisted;";

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

""pre-existing expenses" of an individual means the individual's eligible expenses that were incurred before 11 November 2015 in respect of an in vitro fertilization treatment that was, at the time the expenses were incurred, a non-insured in vitro fertilization treatment;";

(4) by striking out "or the members of the Royal Canadian Mounted Police" in paragraph *b* of the definition of "universal health insurance plan" in the first paragraph;

(5) by inserting the following definition in alphabetical order in the first paragraph:

""family income" of an individual for a taxation year means the aggregate of the income of the individual for the year and the income, for the year, of the person who is the individual's eligible spouse for the year;";

(6) by replacing the definition of "eligible in vitro fertilization treatment" in the first paragraph by the following definition:

""eligible in vitro fertilization treatment" means a non-insured in vitro fertilization treatment during which

(*a*) a single embryo or, in accordance with the decision of a physician who has considered the quality of the embryos, a maximum of two embryos, in the case of a woman 36 years of age or under, or three embryos including no more than two blastocysts, in the case of a woman 37 years of age or over, are transferred into the woman before 11 November 2015; or

(*b*) a single embryo or, in accordance with the decision of a physician who has considered the quality of the embryos, a maximum of two embryos, in the case of a woman 37 years of age or over, are transferred into the woman after 10 November 2015;";

(7) by replacing the definition of "non-insured in vitro fertilization treatment" in the first paragraph by the following definition:

""non-insured in vitro fertilization treatment" means an in vitro fertilization treatment in respect of which no cost for in vitro fertilization activities is paid on behalf of a person participating in the treatment, or for which the person may not be reimbursed, by the administrator of a universal health insurance plan;";

(8) by replacing "the individual's spouse" wherever it appears in subparagraphs i and ii of subparagraph *a* of the second paragraph and in subparagraph *b* of that paragraph by "the person who is the other party to the parental project";

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

"For the purposes of subparagraph ii of paragraph *c* of the definition of "eligible expenses" in the first paragraph, a person is considered to have begun in vitro fertilization activities if

(*a*) the person herself has received services required to retrieve eggs or ovarian tissue; or

(*b*) the person participating with her in the assisted procreation activity has received, as applicable, services required to retrieve sperm by means of medical intervention or services required to retrieve eggs or ovarian tissue.

For the purposes of the definition of "family income" in the first paragraph, where an individual has not been 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 individual's death.";

(10) by striking out the third paragraph.

(2) Subsection 1 applies from the taxation year 2015.

306. (1) The Act is amended by inserting the following before section 1029.8.66.2:

"§2. — *Credit*".

(2) Subsection 1 has effect from 1 January 2015.

307. (1) Section 1029.8.66.2 of the Act is amended

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

"**1029.8.66.2.** An individual who is resident in Québec at the end of 31 December of a taxation year is deemed to have paid to the Minister, on the individual's balance-due day for that taxation year, on account of the individual's tax payable under this Part for that taxation year, an amount equal to the aggregate of

(*a*) the lesser of $10,000 and 50% of the individual's pre-existing expenses which the individual paid in the year; and

(*b*) the amount determined by the formula

A × (B − C).";

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

"In the formula in the first paragraph,

(*a*) A is the appropriate percentage determined in section 1029.8.66.5.1 or 1029.8.66.5.2, as the case may be, in respect of the individual for the year;

(*b*) B is the lesser of $20,000 and the individual's eligible expenses which the individual paid in the year; and

(*c*) C is the individual's pre-existing expenses which the individual paid in the year."

(2) Subsection 1 applies from the taxation year 2015.

308. (1) Section 1029.8.66.3 of the Act is amended by replacing paragraphs *b* and *c* by the following paragraphs:

"(*b*) a copy of all receipts providing evidence of the expenses referred to in any of subparagraphs i to v of paragraph *c* of the definition of "eligible expenses" in the first paragraph of section 1029.8.66.1; and

"(*c*) a copy of the certificate referred to in subparagraph ii of paragraph *b* and subparagraph vi of paragraph *c* of the definition of "eligible expenses" in the first paragraph of section 1029.8.66.1 in prescribed form."

(2) Subsection 1 applies from the taxation year 2015.

309. (1) Section 1029.8.66.5 of the Act is replaced by the following section:

"**1029.8.66.5.** Where, in a taxation year, eligible expenses in respect of the same parental project were paid by more than one individual, the total eligible expenses that may be taken into account for the purpose of computing the amount that each of those individuals is deemed to have paid to the Minister under section 1029.8.66.2 for the year may not be greater than the amount of eligible expenses that could be so taken into account for the year if only one of the individuals had paid all of the expenses.

Where those individuals cannot agree as to the amount of eligible expenses each individual may take into account for the purpose of computing the amount that that individual is deemed to have paid to the Minister under section 1029.8.66.2 for the year, the Minister may determine that amount for the year."

(2) Subsection 1 applies from the taxation year 2015.

310. (1) The Act is amended by inserting the following after section 1029.8.66.5:

"**1029.8.66.5.1.** The percentage to which subparagraph *a* of the second paragraph of section 1029.8.66.2 refers for a taxation year in respect of an individual who has an eligible spouse for the year is

(*a*) 80% if the individual's family income for the year does not exceed $50,000;

(*b*) 79% if the individual's family income for the year exceeds $50,000 but does not exceed $51,186;

(*c*) 78% if the individual's family income for the year exceeds $51,186 but does not exceed $52,373;

(*d*) 77% if the individual's family income for the year exceeds $52,373 but does not exceed $53,559;

(*e*) 76% if the individual's family income for the year exceeds $53,559 but does not exceed $54,746;

(*f*) 75% if the individual's family income for the year exceeds $54,746 but does not exceed $55,932;

(*g*) 74% if the individual's family income for the year exceeds $55,932 but does not exceed $57,119;

(*h*) 73% if the individual's family income for the year exceeds $57,119 but does not exceed $58,305;

(*i*) 72% if the individual's family income for the year exceeds $58,305 but does not exceed $59,492;

(*j*) 71% if the individual's family income for the year exceeds $59,492 but does not exceed $60,678;

(*k*) 70% if the individual's family income for the year exceeds $60,678 but does not exceed $61,864;

(*l*) 69% if the individual's family income for the year exceeds $61,864 but does not exceed $63,051;

(*m*) 68% if the individual's family income for the year exceeds $63,051 but does not exceed $64,237;

(*n*) 67% if the individual's family income for the year exceeds $64,237 but does not exceed $65,424;

(*o*) 66% if the individual's family income for the year exceeds $65,424 but does not exceed $66,610;

(*p*) 65% if the individual's family income for the year exceeds $66,610 but does not exceed $67,797;

(*q*) 64% if the individual's family income for the year exceeds $67,797 but does not exceed $68,983;

(*r*) 63% if the individual's family income for the year exceeds $68,983 but does not exceed $70,169;

(*s*) 62% if the individual's family income for the year exceeds $70,169 but does not exceed $71,356;

(*t*) 61% if the individual's family income for the year exceeds $71,356 but does not exceed $72,542;

(*u*) 60% if the individual's family income for the year exceeds $72,542 but does not exceed $73,729;

(*v*) 59% if the individual's family income for the year exceeds $73,729 but does not exceed $74,915;

(*w*) 58% if the individual's family income for the year exceeds $74,915 but does not exceed $76,102;

(*x*) 57% if the individual's family income for the year exceeds $76,102 but does not exceed $77,288;

(*y*) 56% if the individual's family income for the year exceeds $77,288 but does not exceed $78,475;

(*z*) 55% if the individual's family income for the year exceeds $78,475 but does not exceed $79,661;

(*z*.1) 54% if the individual's family income for the year exceeds $79,661 but does not exceed $80,847;

(*z*.2) 53% if the individual's family income for the year exceeds $80,847 but does not exceed $82,034;

(*z*.3) 52% if the individual's family income for the year exceeds $82,034 but does not exceed $83,220;

(*z*.4) 51% if the individual's family income for the year exceeds $83,220 but does not exceed $84,407;

(*z*.5) 50% if the individual's family income for the year exceeds $84,407 but does not exceed $85,593;

(*z*.6) 49% if the individual's family income for the year exceeds $85,593 but does not exceed $86,780;

(*z*.7) 48% if the individual's family income for the year exceeds $86,780 but does not exceed $87,966;

(*z*.8) 47% if the individual's family income for the year exceeds $87,966 but does not exceed $89,153;

(*z*.9) 46% if the individual's family income for the year exceeds $89,153 but does not exceed $90,339;

(*z*.10) 45% if the individual's family income for the year exceeds $90,339 but does not exceed $91,525;

(*z*.11) 44% if the individual's family income for the year exceeds $91,525 but does not exceed $92,712;

(*z*.12) 43% if the individual's family income for the year exceeds $92,712 but does not exceed $93,898;

(*z*.13) 42% if the individual's family income for the year exceeds $93,898 but does not exceed $95,085;

(*z*.14) 41% if the individual's family income for the year exceeds $95,085 but does not exceed $96,271;

(*z*.15) 40% if the individual's family income for the year exceeds $96,271 but does not exceed $97,458;

(*z*.16) 39% if the individual's family income for the year exceeds $97,458 but does not exceed $98,644;

(*z*.17) 38% if the individual's family income for the year exceeds $98,644 but does not exceed $99,831;

(*z*.18) 37% if the individual's family income for the year exceeds $99,831 but does not exceed $101,017;

(*z*.19) 36% if the individual's family income for the year exceeds $101,017 but does not exceed $102,203;

(*z*.20) 35% if the individual's family income for the year exceeds $102,203 but does not exceed $103,390;

(*z*.21) 34% if the individual's family income for the year exceeds $103,390 but does not exceed $104,576;

(*z*.22) 33% if the individual's family income for the year exceeds $104,576 but does not exceed $105,763;

(*z*.23) 32% if the individual's family income for the year exceeds $105,763 but does not exceed $106,949;

(*z*.24) 31% if the individual's family income for the year exceeds $106,949 but does not exceed $108,136;

(*z*.25) 30% if the individual's family income for the year exceeds $108,136 but does not exceed $109,322;

(*z*.26) 29% if the individual's family income for the year exceeds $109,322 but does not exceed $110,508;

(*z*.27) 28% if the individual's family income for the year exceeds $110,508 but does not exceed $111,695;

(*z*.28) 27% if the individual's family income for the year exceeds $111,695 but does not exceed $112,881;

(*z*.29) 26% if the individual's family income for the year exceeds $112,881 but does not exceed $114,068;

(*z*.30) 25% if the individual's family income for the year exceeds $114,068 but does not exceed $115,254;

(*z*.31) 24% if the individual's family income for the year exceeds $115,254 but does not exceed $116,441;

(*z*.32) 23% if the individual's family income for the year exceeds $116,441 but does not exceed $117,627;

(*z*.33) 22% if the individual's family income for the year exceeds $117,627 but does not exceed $118,814;

(*z*.34) 21% if the individual's family income for the year exceeds $118,814 but does not exceed $120,000; or

(*z*.35) 20% if the individual's family income for the year exceeds $120,000.

"**1029.8.66.5.2.** The percentage to which subparagraph *a* of the second paragraph of section 1029.8.66.2 refers for a taxation year in respect of an individual who does not have an eligible spouse for the year is

(*a*) 80% if the individual's family income for the year does not exceed $25,000;

(*b*) 79% if the individual's family income for the year exceeds $25,000 but does not exceed $25,593;

(*c*) 78% if the individual's family income for the year exceeds $25,593 but does not exceed $26,186;

(*d*) 77% if the individual's family income for the year exceeds $26,186 but does not exceed $26,780;

(*e*) 76% if the individual's family income for the year exceeds $26,780 but does not exceed $27,373;

(*f*) 75% if the individual's family income for the year exceeds $27,373 but does not exceed $27,966;

(*g*) 74% if the individual's family income for the year exceeds $27,966 but does not exceed $28,559;

(*h*) 73% if the individual's family income for the year exceeds $28,559 but does not exceed $29,153;

(*i*) 72% if the individual's family income for the year exceeds $29,153 but does not exceed $29,746;

(*j*) 71% if the individual's family income for the year exceeds $29,746 but does not exceed $30,339;

(*k*) 70% if the individual's family income for the year exceeds $30,339 but does not exceed $30,932;

(*l*) 69% if the individual's family income for the year exceeds $30,932 but does not exceed $31,525;

(*m*) 68% if the individual's family income for the year exceeds $31,525 but does not exceed $32,119;

(*n*) 67% if the individual's family income for the year exceeds $32,119 but does not exceed $32,712;

(*o*) 66% if the individual's family income for the year exceeds $32,712 but does not exceed $33,305;

(*p*) 65% if the individual's family income for the year exceeds $33,305 but does not exceed $33,898;

(*q*) 64% if the individual's family income for the year exceeds $33,898 but does not exceed $34,492;

(*r*) 63% if the individual's family income for the year exceeds $34,492 but does not exceed $35,085;

(*s*) 62% if the individual's family income for the year exceeds $35,085 but does not exceed $35,678;

(*t*) 61% if the individual's family income for the year exceeds $35,678 but does not exceed $36,271;

(*u*) 60% if the individual's family income for the year exceeds $36,271 but does not exceed $36,864;

(*v*) 59% if the individual's family income for the year exceeds $36,864 but does not exceed $37,458;

(*w*) 58% if the individual's family income for the year exceeds $37,458 but does not exceed $38,051;

(*x*) 57% if the individual's family income for the year exceeds $38,051 but does not exceed $38,644;

(*y*) 56% if the individual's family income for the year exceeds $38,644 but does not exceed $39,237;

(*z*) 55% if the individual's family income for the year exceeds $39,237 but does not exceed $39,831;

(*z*.1) 54% if the individual's family income for the year exceeds $39,831 but does not exceed $40,424;

(*z*.2) 53% if the individual's family income for the year exceeds $40,424 but does not exceed $41,017;

(*z*.3) 52% if the individual's family income for the year exceeds $41,017 but does not exceed $41,610;

(*z*.4) 51% if the individual's family income for the year exceeds $41,610 but does not exceed $42,203;

(*z*.5) 50% if the individual's family income for the year exceeds $42,203 but does not exceed $42,797;

(*z*.6) 49% if the individual's family income for the year exceeds $42,797 but does not exceed $43,390;

(*z*.7) 48% if the individual's family income for the year exceeds $43,390 but does not exceed $43,983;

(*z*.8) 47% if the individual's family income for the year exceeds $43,983 but does not exceed $44,576;

(*z*.9) 46% if the individual's family income for the year exceeds $44,576 but does not exceed $45,169;

(*z*.10) 45% if the individual's family income for the year exceeds $45,169 but does not exceed $45,763;

(*z*.11) 44% if the individual's family income for the year exceeds $45,763 but does not exceed $46,356;

(*z*.12) 43% if the individual's family income for the year exceeds $46,356 but does not exceed $46,949;

(*z*.13) 42% if the individual's family income for the year exceeds $46,949 but does not exceed $47,542;

(*z*.14) 41% if the individual's family income for the year exceeds $47,542 but does not exceed $48,136;

(*z*.15) 40% if the individual's family income for the year exceeds $48,136 but does not exceed $48,729;

(*z*.16) 39% if the individual's family income for the year exceeds $48,729 but does not exceed $49,322;

(*z*.17) 38% if the individual's family income for the year exceeds $49,322 but does not exceed $49,915;

(*z*.18) 37% if the individual's family income for the year exceeds $49,915 but does not exceed $50,508;

(*z*.19) 36% if the individual's family income for the year exceeds $50,508 but does not exceed $51,102;

(*z*.20) 35% if the individual's family income for the year exceeds $51,102 but does not exceed $51,695;

(*z*.21) 34% if the individual's family income for the year exceeds $51,695 but does not exceed $52,288;

(*z*.22) 33% if the individual's family income for the year exceeds $52,288 but does not exceed $52,881;

(*z*.23) 32% if the individual's family income for the year exceeds $52,881 but does not exceed $53,475;

(*z*.24) 31% if the individual's family income for the year exceeds $53,475 but does not exceed $54,068;

(*z*.25) 30% if the individual's family income for the year exceeds $54,068 but does not exceed $54,661;

(*z*.26) 29% if the individual's family income for the year exceeds $54,661 but does not exceed $55,254;

(*z*.27) 28% if the individual's family income for the year exceeds $55,254 but does not exceed $55,847;

(*z*.28) 27% if the individual's family income for the year exceeds $55,847 but does not exceed $56,441;

(*z*.29) 26% if the individual's family income for the year exceeds $56,441 but does not exceed $57,034;

(*z*.30) 25% if the individual's family income for the year exceeds $57,034 but does not exceed $57,627;

(*z*.31) 24% if the individual's family income for the year exceeds $57,627 but does not exceed $58,220;

(*z*.32) 23% if the individual's family income for the year exceeds $58,220 but does not exceed $58,814;

(*z*.33) 22% if the individual's family income for the year exceeds $58,814 but does not exceed $59,407;

(*z*.34) 21% if the individual's family income for the year exceeds $59,407 but does not exceed $60,000; or

(*z*.35) 20% if the individual's family income for the year exceeds $60,000.

"§3. — *Advance payments*

"**1029.8.66.5.3.** Where, on or before 1 December of a taxation year, an individual applies to the Minister in the prescribed form containing prescribed information and the conditions set out in the third paragraph are met, the Minister may pay in advance, according to the terms and conditions the Minister determines and in respect of the amount that the individual considers to be the amount that the individual will be deemed to have paid to the Minister on account of the individual's tax payable for the year under the first paragraph of section 1029.8.66.2, an amount not exceeding the amount determined by the formula

$A \times (B - C)$.

In the formula in the first paragraph,

(*a*) A is the appropriate percentage determined in section 1029.8.66.5.4 or 1029.8.66.5.5, as the case may be, in respect of the individual for the year;

(*b*) B is the lesser of $20,000 and the individual's eligible expenses which the individual paid in the year; and

(*c*) C is the individual's pre-existing expenses which the individual paid in the year.

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

(*a*) the individual is resident in Québec at the time of the application;

(*b*) the individual paid eligible expenses (other than pre-existing expenses) in the year and the prescribed form used for the application is accompanied by a receipt confirming their payment;

(*c*) the individual's estimated family income for the year does not exceed $97,458 if the individual has a spouse at the time of the application, or $48,729 if the individual does not;

(*d*) the amount that the individual considers to be the amount that the individual will be deemed to have paid to the Minister on account of the individual's tax payable for the year under the first paragraph of section 1029.8.66.2 is greater than $2,000; and

(*e*) the individual has consented to have the advance payments be made by direct deposit in a bank account held at a financial institution listed in Part I

of Appendix I to Rule D4–Institution Numbers and Clearing Agency/ Representative Arrangements of the Automated Clearing Settlement System Rules Manual, as amended from time to time, of the Canadian Payments Association.

Where, at the time of the application, an individual has a spouse, only one of them may make this application for the year.

"**1029.8.66.5.4.** The percentage to which subparagraph *a* of the second paragraph of section 1029.8.66.5.3 refers for a taxation year in respect of an individual who has a spouse at the time of the application referred to in the first paragraph of that section is

(*a*) 80% if the individual's estimated family income for the year does not exceed $50,000;

(*b*) 75% if the individual's estimated family income for the year exceeds $50,000 but does not exceed $55,932;

(*c*) 70% if the individual's estimated family income for the year exceeds $55,932 but does not exceed $61,864;

(*d*) 65% if the individual's estimated family income for the year exceeds $61,864 but does not exceed $67,797;

(*e*) 60% if the individual's estimated family income for the year exceeds $67,797 but does not exceed $73,729;

(*f*) 55% if the individual's estimated family income for the year exceeds $73,729 but does not exceed $79,661;

(*g*) 50% if the individual's estimated family income for the year exceeds $79,661 but does not exceed $85,593;

(*h*) 45% if the individual's estimated family income for the year exceeds $85,593 but does not exceed $91,525; or

(*i*) 40% if the individual's estimated family income for the year exceeds $91,525 but does not exceed $97,458.

"**1029.8.66.5.5.** The percentage to which subparagraph *a* of the second paragraph of section 1029.8.66.5.3 refers for a taxation year in respect of an individual who does not have a spouse at the time of the application referred to in the first paragraph of that section is

(*a*) 80% if the individual's estimated family income for the year does not exceed $25,000;

(*b*) 75% if the individual's estimated family income for the year exceeds $25,000 but does not exceed $27,966;

(*c*) 70% if the individual's estimated family income for the year exceeds $27,966 but does not exceed $30,932;

(*d*) 65% if the individual's estimated family income for the year exceeds $30,932 but does not exceed $33,898;

(*e*) 60% if the individual's estimated family income for the year exceeds $33,898 but does not exceed $36,864;

(*f*) 55% if the individual's estimated family income for the year exceeds $36,864 but does not exceed $39,831;

(*g*) 50% if the individual's estimated family income for the year exceeds $39,831 but does not exceed $42,797;

(*h*) 45% if the individual's estimated family income for the year exceeds $42,797 but does not exceed $45,763; or

(*i*) 40% if the individual's estimated family income for the year exceeds $45,763 but does not exceed $48,729.

"**1029.8.66.5.6.** The Minister may require from any individual who makes an application for advance payments referred to in the first paragraph of section 1029.8.66.5.3 a document or information other than those provided for in the first and third paragraphs of that section if the Minister considers the document or information necessary to evaluate the application.

"**1029.8.66.5.7.** Despite the first paragraph of section 1029.8.66.5.3, the Minister is not required to grant an application for advance payments referred to in that paragraph for a particular taxation year if

(*a*) the individual, or the individual's spouse at the time of the application, received an amount the Minister paid in advance under section 1029.8.66.5.3 for a preceding taxation year and, at the time the application is processed, has not filed a fiscal return for the preceding year; and

(*b*) the application is processed after the filing-due date of the person referred to in paragraph *a* for the preceding year.

"**1029.8.66.5.8.** The Minister may suspend the advance payment of, reduce or cease to pay an amount provided for in section 1029.8.66.5.3 if documents or information brought to the Minister's attention so warrant."

(2) Subsection 1 applies from the taxation year 2015.

311. (1) Section 1029.8.67 of the Act is amended by replacing paragraph *b* of the definition of "qualified child care expense" by the following paragraph:

"(*b*) the total of the product obtained when $11,000 is multiplied by the number of eligible children of the individual for the year each of whom is a person described in section 1029.8.76 and in respect of whom child care expenses referred to in paragraph *a* were incurred, the product obtained when $9,000 is multiplied by the number of eligible children of the individual for the year each of whom is under seven years of age on 31 December of that year, or would have been had the child then been living, and in respect of whom such expenses were incurred, and the product obtained when $5,000 is multiplied by the number of all other eligible children of the individual for the year in respect of whom such expenses were incurred;".

(2) Subsection 1 applies from the taxation year 2015.

312. (1) Section 1029.8.68 of the Act is replaced by the following section:

"**1029.8.68.** For the purposes of the definition of "child care expense" in section 1029.8.67, the child care expenses of an individual for a taxation year do not include the amounts paid for an eligible child of the individual who attends, in the year, a boarding school or camp to the extent that the total of those amounts exceeds the product obtained when $275, if the child is a person described in section 1029.8.76, $200, if the child is under seven years of age on 31 December of that year, or would have been had the child then been living, or $125, in any other case, is multiplied by the number of weeks in the year during which the child attended the school or camp, nor the medical expenses described in sections 752.0.11 to 752.0.13.0.1 or any other amounts paid for medical or hospital care, clothing, transportation, general or specific education services, or board or lodging, other than such expenses described in that definition."

(2) Subsection 1 applies from the taxation year 2015.

313. (1) Section 1029.8.116.1 of the Act is amended by replacing "more than six months" in paragraph *b* of the definition of "eligible spouse" by "more than 183 days".

(2) Subsection 1 has effect from 1 January 2016.

314. (1) Section 1029.8.116.5 of the Act is amended

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

"iii. in any other case, 9%;";

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

"(*a*) the excess amount that corresponds to the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is an advance payment referred to in the second paragraph of section 1029.8.116.9 or 1029.8.116.9.0.1, that the eligible individual, or the eligible individual's eligible spouse for the year, has received, or may reasonably expect to receive, for the year, less the aggregate of all amounts each of which is the portion of that excess amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and".

(2) Paragraph 1 of subsection 1 applies from the taxation year 2016.

(3) Paragraph 2 of subsection 1 applies from 1 January 2017.

315. (1) Section 1029.8.116.5.0.1 of the Act is amended

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

"iii. in any other case, 11%;";

(2) by replacing subparagraph *a* of the fourth paragraph by the following subparagraph:

"(*a*) the excess amount that corresponds to the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is an advance payment referred to in the second paragraph of section 1029.8.116.9 or 1029.8.116.9.0.1, that the eligible individual, or the eligible individual's eligible spouse for the year, has received, or may reasonably expect to receive, for the year, less the aggregate of all amounts each of which is the portion of that excess amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and".

(2) Paragraph 1 of subsection 1 applies from the taxation year 2016.

(3) Paragraph 2 of subsection 1 applies from 1 January 2017.

316. (1) Section 1029.8.116.5.2 of the Act is amended by replacing "more than six months" by "more than 183 days".

(2) Subsection 1 has effect from 1 January 2016.

317. (1) Section 1029.8.116.8 of the Act is amended

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

"(*a*) the eligible individual or the eligible individual's eligible spouse for the year receives in respect of that person, for the last month of the year, an amount deemed under section 1029.8.61.18 to be an overpayment of tax payable;

"(*b*) that person is, at the end of the year, under 18 years of age, ordinarily resides with the eligible individual and is neither the father or the mother of a child with whom the person resides, nor an emancipated minor;";

(2) by replacing "si ce n'était du revenu" in subparagraph *c* of the first paragraph in the French text by "si ce n'était le revenu";

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

"For the purposes of subparagraph *b* of the first paragraph, where custody of a person is shared under an order or judgment of a competent tribunal or, if there is no such order or judgment, under a written agreement, that person is considered to ordinarily reside with the eligible individual at the end of a taxation year only if, pursuant to the order, judgment or written agreement, as the case may be, the eligible individual or the eligible individual's eligible spouse for the year must exercise at least 40% of custody time in respect of that person for the last month of the year."

(2) Subsection 1 applies from the taxation year 2016.

318. (1) Section 1029.8.116.8.1 of the Act is amended by replacing "more than six months" by "more than 183 days".

(2) Subsection 1 has effect from 1 January 2016.

319. (1) Section 1029.8.116.9 of the Act is amended by striking out the fourth and fifth paragraphs.

(2) Subsection 1 applies from 1 January 2017.

320. (1) The Act is amended by inserting the following sections after section 1029.8.116.9:

"**1029.8.116.9.0.1.** If, in a taxation year, an individual receives a financial assistance benefit paid under any of Chapters I to III of Title II of the Individual and Family Assistance Act (chapter A-13.1.1), if, on or before 15 October of that year, the individual applies to the Minister of Employment and Social Solidarity, in the prescribed form containing prescribed information, and if that Minister notifies the Minister of Revenue, the latter Minister may

pay in advance, according to the terms and conditions provided for in the second paragraph, the amount determined in accordance with the third paragraph in respect of a relevant month of the year (in this subdivision referred to as the "increased amount of the advance relating to the work premium") in respect of the amount the individual considers to be the amount that the individual will be deemed to have paid to the Minister, under the first paragraph of section 1029.8.116.5 or 1029.8.116.5.0.1, on account of the individual's tax payable for the year, if

(*a*) the individual is resident in Québec at the time of the application;

(*b*) the individual is not a person in respect of whom another individual is entitled, for the year, to an amount deemed under section 1029.8.61.18 to be an overpayment of the other individual's tax payable, unless the individual is 18 years of age or over on the first day of the month of the application;

(*c*) at the time of the application, the individual is described in any of paragraphs *a* to *d* of section 1029.8.116.2;

(*d*) at the time of the application, the individual performs the duties of an office or employment, or carries on a business, alone or as a partner actively engaged in the business; and

(*e*) the individual has agreed that the advance payments be made by direct deposit in a bank account held at a financial institution listed in Part I of Appendix I to Rule D4 – Institution Numbers and Clearing Agency/ Representative Arrangements of the Automated Clearing Settlement System Rules Manual, as amended from time to time, of the Canadian Payments Association.

The increased amount of the advance relating to the work premium in respect of a relevant month that is the month of the application or one of the months for which new information concerning the work income earned by the individual and, if applicable, by the individual's spouse is transmitted by the Minister of Employment and Social Solidarity is payable on or before the 15th day of the month of the year that follows the month in which the Minister of Revenue receives the application or the new information.

The increased amount of the advance relating to the work premium in respect of a relevant month of the taxation year is determined by the formula

(90% × A) – B.

In the formula in the third paragraph,

(*a*) A is the amount that the individual would be deemed to have paid to the Minister, under the first paragraph of section 1029.8.116.5 or 1029.8.116.5.0.1, on account of the individual's tax payable for the year, if the total of the individual's work income for the year and, where applicable, that of the individual's spouse at the time of the application or at the beginning of the

relevant month, as the case may be, were the aggregate of the work income they earned, for the portion of that year that ends at the end of the month that precedes the relevant month, as those work incomes were determined by the Minister of Employment and Social Solidarity for the purposes of the Individual and Family Assistance Act; and

(*b*) B is the aggregate of the payments that the individual received in the year, under this section and section 1029.8.116.9, before the month in which the increased amount of the advance relating to the work premium determined in respect of the relevant month is paid.

For the purposes of this section, a relevant month of a taxation year is a month the first day of which is subsequent to the period, beginning at the beginning of that year, at the end of which the aggregate of the work incomes earned by the individual and, where applicable, by the individual's spouse at that time, as those work incomes were determined by the Minister of Employment and Social Solidarity for the purposes of the Individual and Family Assistance Act, exceeds

(*a*) $2,400, where the individual considers that the individual will be deemed to have paid an amount to the Minister under the first paragraph of section 1029.8.116.5 and the individual does not have a spouse at that time;

(*b*) $3,600, where the individual considers that the individual will be deemed to have paid an amount to the Minister under the first paragraph of section 1029.8.116.5 and the individual has a spouse at that time; or

(*c*) $1,200, where the individual considers that the individual will be deemed to have paid an amount to the Minister under the first paragraph of section 1029.8.116.5.0.1.

"**1029.8.116.9.0.2.** The individual shall notify the Minister with dispatch of any event which may affect the amount of the advance relating to the work premium or the increased amount of the advance relating to the work premium, as the case may be.

Where, at the time of the application referred to in the first paragraph of section 1029.8.116.9 or 1029.8.116.9.0.1, an individual has a spouse, only one of them may make an application under either of those sections for the year.

"**1029.8.116.9.0.3.** The Minister shall cease to pay the amount of the advance relating to the work premium to an individual from the first month in which an increased amount of the advance relating to the work premium is paid to the individual or would be paid to the individual if that amount were greater than zero.

"**1029.8.116.9.0.4.** Where an individual who has made an application referred to in the first paragraph of section 1029.8.116.9.0.1 for a taxation year either makes another, for the year, under the first paragraph of section 1029.8.116.9

or notifies the Minister that the individual intends to resume receiving payments under that latter section, and where the total of the payments that the individual received in that year under section 1029.8.116.9 or 1029.8.116.9.0.1 is less than the amount of the advance relating to the work premium, determined in respect of the individual for the year, the payments of the amount of that advance may be made or resume being made, according to the terms and conditions provided for in subparagraph *b* of the second paragraph of section 1029.8.116.9, subject to their being computed by subtracting the total of the payments received from the amount of that advance.

The Minister may not pay an increased amount of the advance relating to the work premium to an individual in a particular month in which a payment of the amount of the advance relating to the work premium in respect of which the first paragraph applies is made to the individual."

(2) Subsection 1 applies from 1 January 2017.

321. (1) Section 1029.8.116.9.1.1 of the Act is replaced by the following section:

"**1029.8.116.9.1.1.** The Minister may require from any individual who makes an application for advance payments referred to in the first paragraph of any of sections 1029.8.116.9, 1029.8.116.9.0.1 and 1029.8.116.9.1 a document or information other than those provided for in that paragraph if the Minister considers the document or information necessary to evaluate the application."

(2) Subsection 1 applies from 1 January 2017.

322. (1) Section 1029.8.116.9.1.2 of the Act is amended by replacing the portion before paragraph *b* by the following:

"**1029.8.116.9.1.2.** The Minister is not required to grant, for a particular taxation year, an application for advance payments referred to in the first paragraph of any of sections 1029.8.116.9, 1029.8.116.9.0.1 and 1029.8.116.9.1 if

(*a*) the individual, or the individual's spouse at the time of the application, received for a preceding taxation year a payment of the amount of the advance relating to the work premium, of an increased amount of the advance relating to the work premium or of the amount of the advance relating to the supplement and, at the time the application is processed, has not filed a fiscal return for the preceding year; and".

(2) Subsection 1 applies from 1 January 2017.

323. (1) Section 1029.8.116.9.1.3 of the Act is amended by replacing the portion before paragraph *b* by the following:

"**1029.8.116.9.1.3.** The Minister may, at a particular time, cease to pay, or suspend the payment of, the amount of the advance relating to the work premium, an increased amount of the advance relating to the work premium or the amount of the advance relating to the supplement to an individual for a particular taxation year if

(*a*) the individual, or the individual's spouse at the time of the application for advance payments, for the particular year, that is referred to in the first paragraph of section 1029.8.116.9, 1029.8.116.9.0.1 or 1029.8.116.9.1, as the case may be, received for a preceding taxation year a payment of any of those amounts and has not, as of the particular time, filed a fiscal return for the preceding year; and".

(2) Subsection 1 applies from 1 January 2017.

324. (1) Section 1029.8.116.9.1.4 of the Act is replaced by the following section:

"**1029.8.116.9.1.4.** The Minister may suspend the payment of, reduce or cease to pay the amount of the advance relating to the work premium, an increased amount of the advance relating to the work premium or the amount of the advance relating to the supplement if documents or information brought to the Minister's attention so warrant."

(2) Subsection 1 applies from 1 January 2017.

325. (1) Section 1029.8.116.12 of the Act is amended by adding the following paragraph after the second paragraph:

"However, as regards an individual's family income for the base year relating to any of the first six months of the year 2016, the following rules apply:

(*a*) for the purpose of determining that family income, the individual's income and, if applicable, that of the individual's cohabiting spouse at the end of the base year correspond to their respective incomes for the taxation year 2014;

(*b*) documents certifying the incomes that are filed for the taxation year 2014 are deemed to have been filed for the base year; and

(*c*) the first and second paragraphs of section 1029.8.116.15 and section 1029.8.116.19 are to be read as if any reference to the base year in those paragraphs and that section were a reference to the taxation year 2014."

(2) Subsection 1 applies from 1 January 2016.

326. (1) Section 1029.8.116.16 of the Act is amended

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

"**1029.8.116.16.** The amount that, subject to section 1029.8.116.17.1, is determined by the following formula is deemed, for a particular 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 and if the individual and, if applicable, the individual's cohabiting spouse at the end of the base year relating to that period file again the document specified in section 1029.8.116.19 for that base year:";

(2) by replacing "is less than 183" in subparagraph *a* of the fourth paragraph by "is less than or equal to 183";

(3) by striking out the sixth paragraph.

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of a payment period that begins after 30 June 2016. In addition, where the first paragraph of section 1029.8.116.16 of the Act applies in respect of a month of the taxation year 2016 that precedes 1 July, it is to be read as if "described in the fifth paragraph" were replaced by "described in the seventh paragraph".

(3) Paragraph 2 of subsection 1 has effect from 1 January 2016.

327. (1) Section 1029.8.116.18 of the Act is amended

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

"**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

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

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

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

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

An application is considered validly made in accordance with this section only if the eligible individual and, if applicable, the individual's cohabiting spouse at the end of the base year concerned have filed the document required by the first paragraph of section 1029.8.116.16 with the Minister."

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2016.

328. (1) Section 1029.8.116.19.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*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 the dwelling for that base year or, in the absence of such an account of property taxes, the dwelling's identification number shown on the information return that the body having jurisdiction over the territory where the dwelling is situated is required to send to the eligible individual or the individual's cohabiting spouse under the regulations made under section 1086, and, if applicable, the number of persons who own it; or".

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2016.

329. (1) Section 1029.8.116.26 of the Act is amended

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

"Despite the first paragraph, the Minister is not required to pay to an individual an amount referred to in that paragraph if the individual has not filed a document in which the individual consents to have the payment be made by direct deposit in a bank account held by the individual at a financial institution listed in Part I of Appendix I to Rule D4 – Institution Numbers and Clearing Agency/Representative Arrangements of the Automated Clearing Settlement System Rules Manual, as amended from time to time, of the Canadian Payments Association.";

(2) by replacing "fifth paragraph" in the portion of the third paragraph before the formula by "sixth paragraph";

(3) by replacing "third paragraph" in the portion of the fourth paragraph before subparagraph *a* by "fourth paragraph";

(4) by replacing subparagraph ii of subparagraph *b* of the fourth paragraph by the following subparagraph:

"ii. in any other case, the aggregate of all amounts each of which is the amount by which the amount, to which the first paragraph, as it read in its application before 1 July 2016, refers, that is determined in respect of the

eligible individual for a month preceding the particular month exceeds the excess amount determined in respect of the individual for the preceding month in accordance with the fourth paragraph.";

(5) by replacing the portion of the fifth paragraph before subparagraph *a* by the following:

"The amount determined by the formula in the fourth paragraph may not exceed 50% of the amount, to which the first paragraph, as it read in its application before 1 July 2016, refers, that is determined in respect of the eligible individual for the particular month if";

(6) by replacing subparagraph *b* of the fifth paragraph by the following subparagraph:

"(*b*) the eligible individual's status as a recipient under such a program has been brought to the attention of the Minister at least 21 days before the date provided for the payment of the amount, to which the first paragraph, as it read in its application before 1 July 2016, refers, that is determined in respect of the individual for the particular month.";

(7) by replacing "fourth paragraph" in the sixth paragraph by "fifth paragraph".

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2016.

330. (1) Section 1029.8.116.26.2 of the Act is amended

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

"**1029.8.116.26.2.** 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 relating to a particular month preceding 1 July 2016 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 that, under section 1029.8.116.16, is deemed for that period or month to be an overpayment of the individual's tax payable, if the person applies to the Minister to that effect on or before 31 December of the fourth year following that base year and is an eligible individual in respect of that period or month, and if none of the circumstances provided for in section 1029.8.116.26.1 applies to the person.";

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

"The third paragraph of sections 1029.8.116.18 and 1029.8.116.26 apply to the first paragraph, with the necessary modifications."

(2) Subsection 1 applies from 1 January 2016. However, where section 1029.8.116.26.2 of the Act applies to any of the first six months of the year 2016, it is to be read as if the third paragraph were replaced by the following paragraphs:

"The third paragraph of section 1029.8.116.18 applies to the first paragraph.

Despite the first paragraph, the Minister is not required to pay to a person an amount referred to in that paragraph if the person has not filed a document in which the person consents to have the payment be made by direct deposit in a bank account held by the person at a financial institution listed in Part I of Appendix I to Rule D4 – Institution Numbers and Clearing Agency/ Representative Arrangements of the Automated Clearing Settlement System Rules Manual, as amended from time to time, of the Canadian Payments Association."

331. (1) Section 1029.8.116.28 of the Act is amended by striking out "for a taxation year" after "of the individual's tax payable" in the first paragraph.

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2016.

332. (1) The Act is amended by inserting the following section after section 1029.8.116.29:

"**1029.8.116.29.1.** If the Minister has not paid an amount deemed under section 1029.8.116.16 to be an overpayment of the tax payable by an individual because the individual or, if section 1029.8.116.26.2 applies, the person who is the individual's cohabiting spouse has not consented to have payments be made by direct deposit or has withdrawn such consent and, at a particular time, the individual or the person, as the case may be, files the document to which the third paragraph of section 1029.8.116.26 refers, the Minister shall pay the amount to the individual or the person, as the case may be, within 45 days after that time.

However, such an amount is deemed, despite section 1029.8.116.16, not to be an overpayment of the tax payable by the individual if the individual or, if section 1029.8.116.26.2 applies, the person who is the individual's cohabiting spouse has not consented or again consented to have payments be made by direct deposit on or before 31 December of the fourth year following the base year relating to the particular payment period to which the amount relates.

The Minister may, at any time, extend the time provided for in the second paragraph for consenting to have payments be made by direct deposit."

(2) Subsection 1 applies from 1 January 2016. However, where section 1029.8.116.29.1 of the Act applies before 1 July 2016, its first and second paragraphs are to be read as follows:

"**1029.8.116.29.1.** If the Minister has not paid an amount deemed under section 1029.8.116.16 to be an overpayment of the tax payable by an individual because the person who is the individual's cohabiting spouse has not consented, in accordance with the fourth paragraph of section 1029.8.116.26.2, to have payments be made by direct deposit or has withdrawn such consent and, at a particular time, the person files the document to which that fourth paragraph refers, the Minister shall pay the amount to the person within 45 days after that time.

However, such an amount is deemed, despite section 1029.8.116.16, not to be an overpayment of the tax payable by the individual if the person who is the individual's cohabiting spouse has not consented or again consented to have payments be made by direct deposit on or before 31 December of the fourth year following the base year relating to the particular month preceding 1 July 2016 to which the amount relates."

333. (1) Section 1029.8.116.30 of the Act is amended

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

"(*b*) the 46th day following the day on which the application referred to in the first paragraph of section 1029.8.116.16 has been filed with the Minister for the payment period;";

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

"(*b*.1) in the case provided for in the first paragraph of section 1029.8.116.29.1, the 46th day following the day the individual consented or again consented to have payments be made by direct deposit;";

(3) by adding the following subparagraphs after subparagraph *b* of the second paragraph:

"(*c*) in the case provided for in the first paragraph of section 1029.8.116.29.1, the 46th day following the day the person consented or again consented to have payments be made by direct deposit; and

"(*d*) in the case of an additional amount that would be referred to in subparagraph *d* or *e* of the first paragraph but for section 1029.8.116.26.1, the 46th day following the day to which that subparagraph refers in relation to that additional amount."

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of a payment period that begins after 30 June 2016.

(3) Paragraph 3 of subsection 1 applies from 1 January 2016.

334. (1) Section 1029.8.116.38 of the Act is amended by replacing "$2,500" in subparagraphs i and ii of subparagraph *b* of the fourth paragraph by "$3,000".

(2) Subsection 1 applies from the taxation year 2016.

335. (1) Section 1029.8.116.39 of the Act is amended by replacing "more than six months" in subparagraph ii of each of subparagraphs *a* and *b* of the first paragraph by "more than 183 days".

(2) Subsection 1 applies from the taxation year 2016.

336. (1) The Act is amended by inserting the following after section 1029.8.166:

"**DIVISION II.25**

"CREDIT FOR ECO-FRIENDLY RENOVATION (RÉNOVERT)

"§1. — *Interpretation and general rules*

"**1029.8.167.** 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 17 March 2016 and before 1 April 2017 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 after 17 March 2016 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 2016 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;

"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 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 2016 or the taxation year 2017 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 17 March 2016 and before 1 January 2017, where the particular year is the taxation year 2016; or

(*b*) after 31 December 2016 and before 1 October 2017, where the particular year is the taxation year 2017;

"recognized eco-friendly renovation work" in respect of an eligible dwelling means, subject to the second paragraph, 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 certified "GREENGUARD" or "EcoLogo", 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-41.0 (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-28.0 (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-17.0 (RSI 3.0) or more, and

(2) for the header area, the insulating value achieved must be R-20.0 (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-17.0 (RSI 3.0) or more, and

(2) for the floor area above the crawl space, the insulating value achieved must be R-24.0 (RSI 4.23) or more, and

vi. in the case of the insulation of exposed floors, the increase in the insulating value 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 installation of a living roof; for that purpose, a living 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;

(*e*) work relating to the replacement of a flat roof or a roof whose slope is less than 2 units vertical in 12 units horizontal (2:12) or 16.7% by a reflective roof; for that purpose, authorized roof coverings include materials that are white, painted white, covered with a reflective coating, covered with a white ballast or whose solar reflectance index (SRI) is at least 78 according to the manufacturer's specifications;

(*f*) 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;

(*g*) 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;

(*h*) 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 15.0,

ii. it has an Energy Efficiency Ratio (EER) of 12.5,

iii. it has a Heating Seasonal Performance Factor (HSPF) of 7.4 for region V, and

iv. it has a heating capacity of 12,000 Btu/h;

(*i*) 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-C448-16 standard and the CGC must certify the system after installation;

(*j*) 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-C448-16 standard;

(*k*) work relating to the replacement of an oil heating system with a system using propane or 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 90%;

(*l*) work relating to the replacement of an oil, propane or natural gas heating system with a system using electricity;

(*m*) 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;

(*n*) work relating to the installation of solar thermal panels that comply with the CAN/CSA-F378-11 standard;

(*o*) work relating to the installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378-11 standards;

(*p*) 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 *h*;

(*q*) 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 *h*;

(*r*) work relating to the replacement of an oil-fired water heater with a water heater using propane or natural gas, provided the new water heater is one of the following:

i. an "ENERGY STAR" qualified instantaneous water heater that has an energy factor (EF) of at least 0.90, or

ii. a condensing storage-type water heater that has a thermal efficiency of 95% or more;

(*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 7 gigajoules per year and is CAN/CSA-F379-09 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-F378-11 standard;

(*w*) work relating to the installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378-11 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 or 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 et des Parcs, available on that department's website;

(*z*.3) work relating to the installation of photovoltaic solar panels that comply with the CAN/CSA-C61215-08 standard; or

(*z*.4) work relating to the installation of a domestic wind turbine that complies with the CAN/CSA-C61400-2-08 standard.

Where the definition of "recognized eco-friendly renovation work" in the first paragraph applies in respect of a dwelling described in paragraph *b* of the definition of "eligible dwelling" in the first paragraph, it is to be read without reference to its paragraphs *y* to *z*.1.

"**1029.8.168.** For the purposes of paragraph *b* of the definition of "eco-friendly renovation expenditure" in the first paragraph of section 1029.8.167, 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.

"**1029.8.169.** For the purposes of the definition of "eligible dwelling" in the first paragraph of section 1029.8.167, 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 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; and

(*c*) a dwelling does not include a structure adjoining or accessory to the dwelling, except for a garage

i. that shares, in whole or in part, a wall with the dwelling, or

ii. whose roof is connected to the dwelling.

"**1029.8.170.** 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 may not include

i. an amount that is used to finance the cost of recognized eco-friendly renovation work,

ii. an amount that is attributable to property or services supplied by a person not dealing at arm's length with the individual or with any of the other owners of the dwelling, unless the person holds a registration number assigned under the Act respecting the Québec sales tax (chapter T-0.1),

iii. an amount that is incurred to acquire property used by the individual before the acquisition under a contract of lease,

iv. an amount that is deductible in computing an individual's income from a business or property for the year or any other taxation year,

v. an amount that is included in the capital cost of depreciable property, and

vi. 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;

(*b*) the 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 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;

(*c*) 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 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 the first paragraph of section 1029.8.167 refers in respect of the property;

(*d*) 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 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

(*e*) where the individual's eligible dwelling is an apartment in an immovable under divided co-ownership, the individual's qualified expenditure 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 provided the individual, in the prescribed form, with information relating to the work and the amount of the individual's share of the expenditure.

"§2. — *Credits*

"**1029.8.171.** An individual, other than a trust, who is resident in Québec at the end of 31 December of the taxation year 2016 is deemed to have paid to the Minister on the individual's balance-due day for the individual's taxation year 2016 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 2016 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 2017 is deemed to have paid to the Minister on the individual's balance-due day for the individual's taxation year 2017 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 2017, 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 2016; 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.

"**1029.8.172.** For the purpose of determining the amount that an individual is deemed to have paid to the Minister for a taxation year under section 1029.8.171 in relation to an eligible dwelling of the individual, for any period between 17 March 2016 and 1 April 2017 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 dwelling of the individual, if the individual so elects in the prescribed form referred to in the first or second paragraph of section 1029.8.171.

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.

"**1029.8.173.** 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 1029.8.171 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 1029.8.171, 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 applies from the taxation year 2016.

337. (1) Section 1033.3 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

"(*a*) the amount of tax that would be payable for the year by a trust to which section 768 applies that is resident in Québec on the last day of the year and whose taxable income for the year is $50,000; and".

(2) Subsection 1 applies from the taxation year 2016.

338. (1) The Act is amended by inserting the following section after section 1034.0.0.3:

"**1034.0.0.4.** If section 663.0.1 deems an amount to have become payable in a taxation year of a trust to an individual, the individual and the trust are solidarily liable for the tax payable by the individual under this Part for the individual's taxation year in which the individual dies to the extent that that tax payable is greater than it would have been if the amount were not included in computing the individual's income under this Part for the year."

(2) Subsection 1 applies from the taxation year 2016.

339. (1) Section 1035 of the Act is replaced by the following section:

"**1035.** The Minister may at any time assess a transferee in respect of any amount payable under section 1034, a person in respect of any amount payable under section 1034.0.0.1, an individual in respect of any amount payable under subsections 1 and 2 of section 1034.1 or section 1034.0.0.2, a transferor in respect of any amount payable under section 1034.0.0.3, a trust in respect of

any amount payable under section 1034.0.0.4, an annuitant or policyholder in respect of any amount payable under subsection 2.0.1 of section 1034.1, a person in respect of any amount payable by that person under subsection 2.1 of section 1034.1 or section 1034.2 or 1034.3, an eligible spouse of an individual in respect of any amount payable under section 1034.4 or 1034.6, a beneficiary in respect of any amount payable under section 1034.8 or a holder in respect of any amount payable under section 1034.10, 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 from the taxation year 2016.

340. (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 individual and a trust, 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 1034.0.0.4, 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 individual to whom section 1034.0.0.4 applies (in this section referred to as the "other individual"), 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 trust to which section 1034.0.0.4 applies, 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 other individual, the annuitant, the taxpayer or the trust, discharges the liability of the particular person, the other transferee, the other transferor, the trust to which section 1034.0.0.4 applies, 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 other individual, 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 trust to which section 1034.0.0.4 applies, 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 1034.0.0.4, 1034.1 to 1034.3, 1034.4, 1034.6, 1034.8 and 1034.10, as the case may be."

(2) Subsection 1 applies from the taxation year 2016.

341. (1) Section 1038 of the Act is amended

(1) by inserting ", II.12.1" after "II.11.1" in subparagraph ii of subparagraph *a* of the second paragraph;

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

"iv. the amount by which the amount the individual is deemed under Division II.12.1 of Chapter III.1 of Title III to have paid to the Minister on account of the individual's tax payable for the particular year exceeds the individual's tax payable for the particular year under Part I.3.3;";

(3) by inserting ", II.12.1" after "II.11.1" in subparagraph ii of subparagraph *b* of the second paragraph;

(4) by adding the following subparagraph after subparagraph iii of subparagraph *b* of the second paragraph:

"iv. the amount by which the amount the individual is deemed under Division II.12.1 of Chapter III.1 of Title III to have paid to the Minister on account of the individual's tax payable for the particular year exceeds the individual's tax payable for the particular year under Part I.3.3; and";

(5) by replacing the portion of subparagraph *a* of the third paragraph before subparagraph i by the following:

"(*a*) the amount by which the total, on the one hand, of the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual's tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3.0.1, II.5.1, II.5.2, II.6.4 to II.6.4.3, II.6.5.2, II.11.1, II.12.1, II.13 if tax is payable by the individual for the particular year under Part I.3.2, and II.17.1 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies, and, on the other hand, of the aggregate of the amount by which the amount the individual is deemed under Division II.11.1 of that chapter to have paid to the Minister on account of the individual's tax payable for the particular year exceeds the individual's tax payable for the particular year under Part I.3 and the amount by which the amount the individual is deemed under Division II.12.1 of that chapter to have paid to the Minister on account of the individual's tax payable for the particular

year exceeds the individual's tax payable for the particular year under Part I.3.3, is exceeded by any of the following amounts:".

(2) Subsection 1 applies from the taxation year 2015.

342. (1) Section 1044 of the Act is amended by replacing "*d*.1.0.0.2" in the first paragraph by "*d*.1.0.0.3".

(2) Subsection 1 has effect from 27 March 2015.

343. (1) Section 1045 of the Act is amended by inserting "and for the following year under section 210.7 of the Act respecting municipal taxation" at the end of the second paragraph.

(2) Subsection 1 has effect from 1 January 2016.

344. Section 1049 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph ii of subparagraph *a* by the following subparagraph:

"ii. the amount that would be deemed under Divisions II to III of Chapter III.1 of Title III, except Division II.11.2 of that Chapter III.1, to have been paid for the year by the person to the Minister had that amount been determined on the basis of the information provided in the person's return for the year; exceeds";

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

"ii. the amount that would be deemed under Divisions II to III of Chapter III.1 of Title III, except Division II.11.2 of that Chapter III.1, to have been paid for the year by the person to the Minister had that amount been determined on the basis of the information provided in the person's return for the year but without reference to the false statement or omission."

345. Section 1049.0.11 of the Act is replaced by the following section:

"**1049.0.11.** Where a partnership incurs a penalty under section 1049.0.5 or 1049.0.5.1, 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."

346. (1) Section 1049.15 of the Act is amended by inserting the following subparagraph after subparagraph *b* of the second paragraph:

"(*b*.1) 20%, where the amount paid by the first purchaser relates to such a share purchased by the first purchaser in the period that begins on 1 June 2015 and ends on 31 May 2018; and".

(2) Subsection 1 has effect from 1 June 2015.

347. (1) Section 1053 of the Act is amended by replacing "*d*.1.0.0.2" in the portion before paragraph *a* by "*d*.1.0.0.3".

(2) Subsection 1 has effect from 27 March 2015.

348. (1) Section 1055 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**1055.** Section 1054 applies if, in the course of the administration of the succession of a deceased taxpayer that is a graduated rate estate, the legal representative of the deceased taxpayer disposes, within the first taxation year of the succession,".

(2) Subsection 1 applies from the taxation year 2016.

349. (1) Section 1055.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**1055.1.** Despite any other provision of this Act, if, within the first taxation year of the succession of a deceased taxpayer that is a graduated rate estate, a right to acquire a security, as defined in section 47.18, under an agreement in respect of which a benefit was deemed by section 52.1 to have been received by the taxpayer is exercised or disposed of by the taxpayer's legal representative and the taxpayer's legal representative makes an election in prescribed manner and within the prescribed time, the following rules apply:".

(2) Subsection 1 applies from the taxation year 2016.

350. (1) Section 1055.1.2 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1055.1.2.** Despite any other provision of this Act, if the legal representative of a deceased taxpayer pays, in any taxation year (in this section referred to as the "repayment year"), an amount that would be deductible under section 78.1, but for this section, in computing, for the repayment year, the income of the succession that is a graduated rate estate, the amount is deemed to have been paid by the taxpayer in the taxpayer's last taxation year and not to have been so paid by the legal representative."

(2) Subsection 1 applies from the taxation year 2016.

351. (1) Section 1055.1.3 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1055.1.3.** Despite any other provision of this Act, if the legal representative of a deceased taxpayer repays, in a particular taxation year of the succession of the taxpayer that is a graduated rate estate, an amount that is a benefit received by the taxpayer under the Act respecting parental insurance (chapter A-29.011), the Act respecting the Québec Pension Plan (chapter R-9)

or a similar plan within the meaning of that Act, the Unemployment Insurance Act (Revised Statutes of Canada, 1985, chapter U-1) or the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), and included by the taxpayer in computing the taxpayer's income for one or more taxation years, the amount is deemed to have been repaid by the taxpayer in the taxpayer's last taxation year and not to have been repaid by the legal representative."

(2) Subsection 1 applies from the taxation year 2016.

352. Section 1079.7.5 of the Act is replaced by the following section:

"**1079.7.5.** Where a partnership incurs a penalty under section 1079.7.4 or 1079.7.4.1, 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."

353. (1) Section 1079.8.1 of the Act is amended

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

""transaction with contractual protection" carried out by a taxpayer or a partnership of which a taxpayer is a member means a transaction in respect of which the taxpayer has protection consisting of an insurance (other than standard professional liability insurance) or another form of protection, including an indemnity, compensation or guarantee, and designed to

(*a*) protect the taxpayer against a failure of the transaction to achieve any tax benefit from the transaction;

(*b*) pay for or reimburse any amount incurred by the taxpayer as an expense, fee, tax, interest, penalty or similar amount in the course of a dispute with a tax authority in Canada or elsewhere in respect of a tax benefit from the transaction; or

(*c*) help or represent the taxpayer, protect the taxpayer's rights or provide any other form of assistance to the taxpayer in the course of a dispute with a tax authority in Canada or elsewhere in respect of a tax benefit from the transaction.";

(2) by striking out subparagraph *a* of the second paragraph;

(3) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

"(*c*) any request related to the review of a fiscal return of a taxpayer for a taxation year following its filing under this Act, unless all or part of the request pertains to an amount the taxpayer is deemed to have paid to the Minister on account of the taxpayer's tax payable under this Part for a taxation year; and".

(2) Subsection 1 applies in respect of a transaction carried out after 25 March 2015. However, it does not apply in respect of a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 26 March 2015 and was completed before 1 July 2015.

354. (1) Section 1079.8.4 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**1079.8.4.** For the purposes of sections 1079.8.5 to 1079.8.6.1, the following rules apply:".

(2) Subsection 1 applies in respect of a transaction carried out after 25 March 2015. However, it does not apply in respect of a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 26 March 2015 and was completed before 1 July 2015.

355. (1) Section 1079.8.5 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1079.8.5.** A taxpayer who carries out a transaction involving conditional remuneration or who is a member of a partnership that carries out such a transaction shall, in an information return filed in accordance with section 1079.8.9 and within the time limit provided for in section 1079.8.10, disclose the transaction to the Minister if, but for Title I of Book XI, the transaction would result, directly or indirectly,

(*a*) in a tax benefit of $25,000 or more for the taxpayer, or in an impact on the income of the taxpayer of $100,000 or more, for a taxation year; or

(*b*) in an impact on the income of the partnership of $100,000 or more for a fiscal period."

(2) Subsection 1 applies in respect of a transaction carried out after 25 March 2015. However, it does not apply in respect of a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 26 March 2015 and was completed before 1 July 2015.

356. (1) Section 1079.8.6 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1079.8.6.** A taxpayer who carries out a confidential transaction or who is a member of a partnership that carries out such a transaction shall, in an information return filed in accordance with section 1079.8.9 and within the time limit provided for in section 1079.8.10, disclose the transaction to the Minister if, but for Title I of Book XI, the transaction would result, directly or indirectly,

(*a*) in a tax benefit of $25,000 or more for the taxpayer, or in an impact on the income of the taxpayer of $100,000 or more, for a taxation year; or

(*b*) in an impact on the income of the partnership of $100,000 or more for a fiscal period."

(2) Subsection 1 applies in respect of a transaction carried out after 25 March 2015. However, it does not apply in respect of a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 26 March 2015 and was completed before 1 July 2015.

357. (1) The Act is amended by inserting the following section after section 1079.8.6:

"**1079.8.6.1.** A taxpayer who carries out a transaction with contractual protection or who is a member of a partnership that carries out such a transaction shall, in an information return filed in accordance with section 1079.8.9 and within the time limit provided for in section 1079.8.10, disclose the transaction to the Minister if, but for Title I of Book XI, the transaction would result, directly or indirectly,

(*a*) in a tax benefit of $25,000 or more for the taxpayer, or in an impact on the income of the taxpayer of $100,000 or more, for a taxation year; or

(*b*) in an impact on the income of the partnership of $100,000 or more for a fiscal period.

Despite the first paragraph, the obligation to disclose provided for in that paragraph applies, in the case of a limited partnership, to all of its general partners and to them only."

(2) Subsection 1 applies in respect of a transaction carried out after 25 March 2015. However, it does not apply in respect of a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 26 March 2015 and was completed before 1 July 2015.

358. (1) Section 1079.8.10 of the Act is replaced by the following section:

"**1079.8.10.** Subject to the second paragraph, the information return, in respect of a transaction, whose filing is provided for in any of sections 1079.8.5 to 1079.8.7 must be sent to the Minister on or before the filing-due date of the taxpayer who carried out the transaction for the taxation year referred to in that section or, if the transaction is carried out by a partnership, on or before the day, determined in accordance with section 1086R80 of the Regulation respecting the Taxation Act (chapter I-3, r. 1), on which the partnership return provided for in section 1086R78 of that Regulation is required to be filed for the partnership's fiscal period referred to in any of sections 1079.8.5 to 1079.8.7, as the case may be, or would be required to be so filed but for section 36.1 of the Tax Administration Act (chapter A-6.002).

For the purposes of sections 1079.8.5 to 1079.8.6.1, the following rules apply:

(*a*) in the case where the tax benefit resulting from a transaction referred to in any of those sections consists of an amount deemed to have been paid to the Minister on account of the tax payable by a taxpayer under this Part for a taxation year, the information return must be sent to the Minister on or before the expiry of the time limit for filing the prescribed form containing prescribed information in respect of that deemed amount for the year; and

(*b*) in any other case, where a transaction referred to in any of those sections is carried out after the date or day, as the case may be, referred to in the first paragraph, the information return is deemed to have been filed within the time limit provided for in the first paragraph, in relation to the transaction, if it is filed on or before the date on which the transaction is carried out."

(2) Subsection 1 applies in respect of a transaction carried out after 25 March 2015. However, it does not apply in respect of a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 26 March 2015 and was completed before 1 July 2015.

(3) In addition, where subparagraph *b* of the second paragraph of section 1079.8.10 of the Act applies before 8 February 2017, a taxpayer is deemed to have filed the information return within the time limit provided for under that subparagraph *b* if the taxpayer files the return on or before 9 April 2017.

359. (1) Section 1079.8.13 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1079.8.13.** If, in relation to a transaction to which any of sections 1079.8.5 to 1079.8.6.1 applies, the taxpayer who carried out the transaction or a member of the partnership that carried out the transaction fails to send, in accordance with that section, an information return within the time limit provided for in section 1079.8.10 in respect of the transaction, the taxpayer or the partnership, as the case may be, incurs a penalty of $10,000 and an additional penalty of $1,000 a day, as of the second day, for every day the failure continues, up to $100,000."

(2) Subsection 1 applies in respect of a transaction carried out after 25 March 2015. However, it does not apply in respect of a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 26 March 2015 and was completed before 1 July 2015.

360. Section 1079.8.14 of the Act is replaced by the following section:

"**1079.8.14.** If a partnership incurs a penalty under section 1079.8.13, 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."

361. (1) Section 1079.8.15 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**1079.8.15.** If, in relation to a taxation year of a particular taxpayer described in the second paragraph for which tax consequences under this Act result from a transaction with contractual protection, a transaction involving conditional remuneration or a confidential transaction, a taxpayer who carried out the transaction or a member of a partnership that carried out the transaction fails to send, in accordance with any of sections 1079.8.5 to 1079.8.6.1, an information return within the time limit provided for in section 1079.8.10 in respect of the transaction, the Minister may, despite the expiry of the time limits provided for in section 1010, redetermine the tax, interest and penalties or any other amount, under this Act, and make a redetermination, reassessment or additional assessment for the taxation year in respect of the particular taxpayer".

(2) Subsection 1 applies in respect of a transaction carried out after 25 March 2015. However, it does not apply in respect of a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 26 March 2015 and was completed before 1 July 2015.

362. Section 1079.13.4 of the Act is replaced by the following section:

"**1079.13.4.** If a partnership incurs a penalty under section 1079.13.2, 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."

363. (1) Section 1079.15.1 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

"(*a*) on or before the day that is six years after the day referred to, for the taxation year concerned, in paragraph *a* of subsection 2 of section 1010 or, if the transaction or series of transactions must be disclosed as required by any of sections 1079.8.5 to 1079.8.6.1, the day, if it is later, on which the information return containing the information required by section 1079.8.9 is sent to the Minister in respect of the transaction or series of transactions; or".

(2) Subsection 1 applies in respect of a transaction carried out after 25 March 2015. However, it does not apply in respect of a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 26 March 2015 and was completed before 1 July 2015.

364. (1) Section 1086.12 of the Act is replaced by the following section:

"**1086.12.** Unless otherwise provided in this Part, sections 1000 to 1014, 1035 and 1037 to 1079.16 apply to this Part, with the necessary modifications."

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

365. (1) Section 1086.12.1 of the Act is amended by replacing "more than six months" in the definition of "eligible spouse" by "more than 183 days".

(2) Subsection 1 has effect from 1 January 2016.

366. (1) Section 1086.12.2 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1086.12.2.** An individual shall pay, for a taxation year, a tax equal to the aggregate of all amounts each of which is an amount paid in advance by the Minister to the individual for that year under any of sections 1029.8.116.9, 1029.8.116.9.0.1 and 1029.8.116.9.1."

(2) Subsection 1 applies from 1 January 2017.

367. (1) The Act is amended by inserting the following after section 1086.12.8:

"**PART I.3.3**

"TAX IN RESPECT OF ADVANCE PAYMENTS OF THE CREDIT FOR THE TREATMENT OF INFERTILITY

"**1086.12.9.** In this Part,

"balance-due day" has the meaning assigned by section 1;

"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;

"individual" has the meaning assigned by section 1;

"taxation year" has the meaning that would be assigned by Part I if it were read without reference to section 779.

"**1086.12.10.** An individual shall pay, for a taxation year, a tax equal to the aggregate of all amounts each of which is an amount paid in advance by the Minister to the individual for that year under section 1029.8.66.5.3.

Where applicable, the individual and the individual's eligible spouse for the year are solidarily liable for the payment of the tax payable under the first paragraph and, in that respect, a payment by the individual affects the liability of the eligible spouse only to the extent that the payment operates to reduce the individual's liability to an amount less than the amount in respect of which the eligible spouse is solidarily liable under this paragraph.

"**1086.12.11.** An individual shall pay to the Minister, for a taxation year, on or before the individual's balance-due day for the year, the individual's tax under this Part as estimated for the year in accordance with section 1004.

"**1086.12.12.** Unless otherwise provided in this Part, sections 1000 to 1014, 1035 and 1037 to 1079.16 apply to this Part, with the necessary modifications."

(2) Subsection 1 applies from the taxation year 2015.

368. (1) Section 1086.17.1 of the Act is amended

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

"**1086.17.1.** For the purposes of sections 1086.14 to 1086.17, the amount of tax payable by an individual for a taxation year under any of sections 1086.15 to 1086.17, in respect of replacement shares that were not acquired by that individual, is to be determined, if any of the replacement shares that were not acquired relates to an original share described in paragraph *b* of section 776.1.1 and acquired by the individual in a period specified in the second paragraph of section 776.1.1.1 or 776.1.1.2, as if,";

(2) by replacing "comme étant" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* in the French text by "comme";

(3) by replacing subparagraphs 1 to 2.1 of subparagraph ii of paragraph *a* by the following subparagraphs:

"(1) A, described in the second paragraph of section 1086.15, represented, in the cases where subparagraph i of subparagraph *a* of that second paragraph does not apply, only the portion of the aggregate of the eligible amounts described in subparagraph ii of subparagraph *a* of that second paragraph, determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share acquired by the individual in the period specified in the second paragraph of section 776.1.1.1,

"(2) the only replacement shares whose acquisition is considered for the purposes of subparagraph i of subparagraph *b* of the second paragraph of section 1086.15 and subparagraph *d* of that second paragraph were the replacement shares that may reasonably be considered to relate to such original shares acquired by the individual in the period specified in the second paragraph of section 776.1.1.1,

"(2.1) the only replacement shares whose non-acquisition is considered for the purposes of subparagraph ii of subparagraph *b* of the second paragraph of section 1086.15 were the replacement shares that may reasonably be considered to relate to such original shares acquired by the individual in the period specified in the second paragraph of section 776.1.1.1,";

(4) by adding the following subparagraph after subparagraph ii of paragraph *a*:

"iii. the amount that would be determined by the formula in the first paragraph of section 1086.15 if

(1) A, described in the second paragraph of section 1086.15, represented, in the cases where subparagraph i of subparagraph *a* of that second paragraph does not apply, only the portion of the aggregate of the eligible amounts described in subparagraph ii of subparagraph *a* of that second paragraph, determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share acquired by the individual in the period specified in the second paragraph of section 776.1.1.2,

(2) the only replacement shares whose acquisition is considered for the purposes of subparagraph i of subparagraph *b* of the second paragraph of section 1086.15 and subparagraph *d* of that second paragraph were the replacement shares that may reasonably be considered to relate to such original shares acquired by the individual in the period specified in the second paragraph of section 776.1.1.2,

(3) the only replacement shares whose non-acquisition is considered for the purposes of subparagraph ii of subparagraph *b* of the second paragraph of section 1086.15 were the replacement shares that may reasonably be considered to relate to such original shares acquired by the individual in the period specified in the second paragraph of section 776.1.1.2,

(4) the fraction "100/15" provided for in subparagraph ii of subparagraph *b* of the second paragraph of section 1086.15 were replaced by a percentage of 500%, and

(5) the percentage of 15% were replaced by a percentage of 20%; and";

(5) by replacing paragraph *b* by the following paragraph:

"(*b*) in the case of tax computed under section 1086.16 or 1086.17, the percentage of 15% provided for in that section were replaced

i. by a percentage of 25% in respect of the portion of the excess amount referred to in section 1086.16 or 1086.17, determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share acquired by the individual in the period specified in the second paragraph of section 776.1.1.1, or

ii. by a percentage of 20% in respect of the portion of the excess amount referred to in section 1086.16 or 1086.17, determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share acquired by the individual in the period specified in the second paragraph of section 776.1.1.2."

(2) Subsection 1 has effect from 1 June 2015.

369. (1) Section 1086.23.1 of the Act is amended

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

"**1086.23.1.** For the purposes of sections 1086.20 to 1086.23, the amount of tax payable by an individual for a taxation year under any of sections 1086.21 to 1086.23, in respect of replacement shares that were not acquired by that individual, is to be determined, if any of the replacement shares that were not acquired relates to an original share described in paragraph *b* of section 776.1.1 and acquired by the individual in a period specified in the second paragraph of section 776.1.1.1 or 776.1.1.2, as if,";

(2) by replacing "comme étant" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* in the French text by "comme";

(3) by replacing subparagraphs 1 to 2.1 of subparagraph ii of paragraph *a* by the following subparagraphs:

"(1) A, described in the second paragraph of section 1086.21, represented, in the cases where subparagraph i of subparagraph *a* of that second paragraph does not apply, only the portion of the aggregate of the eligible amounts described in subparagraph ii of subparagraph *a* of that second paragraph, determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share acquired by the individual in the period specified in the second paragraph of section 776.1.1.1,

"(2) the only replacement shares whose acquisition is considered for the purposes of subparagraph i of subparagraph *b* of the second paragraph of section 1086.21 and subparagraph *d* of that second paragraph were the replacement shares that may reasonably be considered to relate to such original shares acquired by the individual in the period specified in the second paragraph of section 776.1.1.1,

"(2.1) the only replacement shares whose non-acquisition is considered for the purposes of subparagraph ii of subparagraph *b* of the second paragraph of section 1086.21 were the replacement shares that may reasonably be considered to relate to such original shares acquired by the individual in the period specified in the second paragraph of section 776.1.1.1,";

(4) by adding the following subparagraph after subparagraph ii of paragraph *a*:

"iii. the amount that would be determined by the formula in the first paragraph of section 1086.21 if

(1) A, described in the second paragraph of section 1086.21, represented, in the cases where subparagraph i of subparagraph *a* of that second paragraph does not apply, only the portion of the aggregate of the eligible amounts described in subparagraph ii of subparagraph *a* of that second paragraph,

determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share acquired by the individual in the period specified in the second paragraph of section 776.1.1.2,

(2) the only replacement shares whose acquisition is considered for the purposes of subparagraph i of subparagraph *b* of the second paragraph of section 1086.21 and subparagraph *d* of that second paragraph were the replacement shares that may reasonably be considered to relate to such original shares acquired by the individual in the period specified in the second paragraph of section 776.1.1.2,

(3) the only replacement shares whose non-acquisition is considered for the purposes of subparagraph ii of subparagraph *b* of the second paragraph of section 1086.21 were the replacement shares that may reasonably be considered to relate to such original shares acquired by the individual in the period specified in the second paragraph of section 776.1.1.2,

(4) the fraction "100/15" provided for in subparagraph ii of subparagraph *b* of the second paragraph of section 1086.21 were replaced by a percentage of 500%, and

(5) the percentage of 15% were replaced by a percentage of 20%; and";

(5) by replacing paragraph *b* by the following paragraph:

"(*b*) in the case of tax computed under section 1086.22 or 1086.23, the percentage of 15% provided for in that section were replaced

i. by a percentage of 25% in respect of the portion of the excess amount referred to in section 1086.22 or 1086.23, determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share acquired by the individual in the period specified in the second paragraph of section 776.1.1.1, or

ii. by a percentage of 20% in respect of the portion of the excess amount referred to in section 1086.22 or 1086.23, determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share acquired by the individual in the period specified in the second paragraph of section 776.1.1.2."

(2) Subsection 1 has effect from 1 June 2015.

370. (1) Section 1094 of the Act is amended by replacing subparagraph i of paragraph *d* by the following subparagraph:

"i. 25% or more of the issued shares of any class of shares of the capital stock of the corporation, or 25% or more of the issued units of the trust, as the case may be, were owned by or belonged to one or any combination of the taxpayer, persons with whom the taxpayer did not deal at arm's length and

partnerships in which the taxpayer or a person with whom the taxpayer did not deal at arm's length holds an interest directly or indirectly through one or more other partnerships, and".

(2) Subsection 1 applies in determining after 11 July 2013 whether a property is taxable Québec property of a taxpayer.

371. (1) Section 1096.1 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

"(*a*) in the case where the person is a corporation or a succession that is a graduated rate estate, a new taxation year is deemed to begin immediately after the particular time; and

"(*b*) in the case where the person is an individual, other than a succession that is a graduated rate estate, the person's taxation year is deemed to end at the particular time and a new taxation year is deemed to begin immediately after that time."

(2) Subsection 1 applies from the taxation year 2016.

372. Section 1104 of the Act is amended, in paragraph *g*,

(1) by replacing subparagraphs i and ii by the following subparagraphs:

"i. section 21.17 were read as if "not less than 10%" were replaced by "more than 25%" and without reference to "of any other corporation that is related to the corporation",

"ii. paragraph *a* of section 21.18 were read as if "with whom the taxpayer does not deal at arm's length" were replaced by "related to the taxpayer",";

(2) by adding "and" at the end.

373. (1) Section 1129.0.0.1 of the Act is amended by replacing ", III.6.4" in the portion of the third paragraph before the definition of "filing-due date" by "to III.6.6".

(2) Subsection 1 has effect from 27 March 2015.

374. (1) The Act is amended by inserting the following section after section 1129.27.0.2.1:

"**1129.27.0.2.2.** The Fund shall pay, for a particular taxation year referred to in the second paragraph, a tax equal to 20% of the amount by which the aggregate of all amounts each of which is an amount paid in that particular year for the purchase of a share as first purchaser exceeds the amount determined for that particular year under the second paragraph.

The amount referred to in the first paragraph is,

(*a*) where the particular taxation year ends on 31 May 2017, $250,000,000; or

(*b*) where the particular taxation year ends on 31 May 2018, the aggregate of

i. $250,000,000, and

ii. the amount by which $250,000,000 exceeds the aggregate of all amounts each of which is an amount paid in the taxation year that ends on 31 May 2017 for the purchase of a share as first purchaser.

For the purposes of this section, an amount paid for the purchase of a share includes only the issue price paid in respect of the share."

(2) Subsection 1 has effect from 1 June 2016.

375. (1) Section 1129.27.0.3 of the Act is amended by replacing "section 1129.27.0.2 or 1129.27.0.2.1" by "any of sections 1129.27.0.2 to 1129.27.0.2.2".

(2) Subsection 1 has effect from 1 June 2016.

376. (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 paragraphs *c* and *d*, 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 *c*:

"(*d*) $135,000,000, in respect of the capitalization period that begins on 1 March 2016 and ends on 28 February 2017 and the capitalization period that begins on 1 March 2017 and ends on 28 February 2018;".

(2) Subsection 1 has effect from 1 March 2016.

377. (1) Section 1129.27.4.2 of the Act is amended, in the first paragraph,

(1) by replacing the portion of subparagraph *c* before the formula by the following:

"(*c*) if the particular capitalization period begins after 28 February 2014 and before 1 March 2016, the amount determined by the formula";

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

"(*d*) if the particular capitalization period begins after 29 February 2016, the amount determined by the formula

40% × (A – B)."

(2) Subsection 1 applies in respect of a capitalization period that begins after 29 February 2016.

378. (1) Section 1129.27.6 of the Act is amended, in the third paragraph,

(1) by striking out subparagraph *a*;

(2) by replacing subparagraphs *b* and *c* by the following subparagraphs:

"(*b*) 50%, if the share referred to in the first paragraph was issued before 1 March 2014;

"(*c*) 45%, if the share referred to in the first paragraph was issued after 28 February 2014 and before 1 March 2016; or";

(3) by adding the following subparagraph after subparagraph *c*:

"(*d*) 40%, if the share referred to in the first paragraph was issued after 29 February 2016."

(2) Subsection 1 applies in respect of a redemption or purchase made after 31 December 2015.

379. (1) Part III.6.3 of the Act, comprising sections 1129.27.11 to 1129.27.14, is repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2015.

380. (1) The Act is amended by inserting the following after section 1129.27.22:

"**PART III.6.6**

"SPECIAL TAX RELATING TO THE NON-REFUNDABLE TAX CREDIT FOR INTERNATIONAL FINANCIAL CENTRES

"**1129.27.23.** In this Part, "qualified wages", "unused portion of the tax credit" and "wages" have the meaning assigned by section 776.1.27.

"**1129.27.24.** Every corporation that has deducted an amount under section 776.1.28 or 776.1.29 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 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 section 776.1.27, 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 a 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 776.1.28 or under section 776.1.29 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 776.1.28 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 section 776.1.27,

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 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 776.1.32 for the repayment year or for a preceding taxation year, relating to wages included in computing the qualified wages paid by the corporation to an individual for the particular taxation year, that is paid or deemed to be paid under section 776.1.33 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.

"**1129.27.25.** For the purposes of Part I, except Title III.5 of Book V, the tax paid at any time by a corporation to the Minister under section 1129.27.24 in relation to qualified wages 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.

"**1129.27.26.** 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.

381. (1) The heading of Part III.7 of the Act is replaced by the following heading:

"SPECIAL DUTIES RELATING TO THE TRANSFER OF AN IMMOVABLE MADE BEFORE 18 MARCH 2016".

(2) Subsection 1 has effect from 18 March 2016.

382. (1) Section 1129.29 of the Act is replaced by the following section:

"**1129.29.** Where, at any time, control of a corporation is acquired by a person or group of persons, where an immovable has been transferred to the corporation before 18 March 2016 and in the 24 months preceding that time, where the transfer is exempt from the payment of transfer duties under section 19 of the Act respecting duties on transfers of immovables (chapter D-15.1) and where it may reasonably be considered that the immovable was transferred in contemplation of the acquisition of control of the corporation by the person or group of persons, the corporation shall pay to the Minister, within 30 days from the date of sending of a notice of assessment, special duties equal to 125% of the amount of the transfer duties that would have been payable following the transfer if that section 19 had not been applicable in respect of the transfer and, where the transfer is not registered, if it had been registered."

(2) Subsection 1 has effect from 18 March 2016.

383. (1) The Act is amended by inserting the following after section 1129.33:

"**PART III.7.0.1**

"SPECIAL DUTIES RELATING TO THE TRANSFER OF AN IMMOVABLE MADE AFTER 17 MARCH 2016

"**1129.33.0.1.** In this Part,

"transfer" has the meaning assigned by section 1 of the Act respecting duties on transfers of immovables (chapter D-15.1);

"transfer duties" means the duties provided for in section 2 of the Act respecting duties on transfers of immovables and in the first and second paragraphs of section 4.1 of that Act.

"**1129.33.0.2.** In this Part, where there is a transfer of a corporeal immovable and of movables which are permanently physically attached or joined to the immovable without losing their individuality and without being incorporated with the immovable, and which, in the immovable, are used for the operation of a business or the pursuit of activities, "immovable" refers to the whole formed by the immovable and the movables.

"**1129.33.0.3.** A transferee to whom the second paragraph of section 6 of the Act respecting duties on transfers of immovables (chapter D-15.1) applies who fails to file the notice of disclosure of the transfer of an immovable referred to in that second paragraph within the time limit provided for in that paragraph, although the transferee was required to do so, shall pay to the Minister, within 30 days from the date of sending of a notice of assessment, special duties equal to 150% of the amount of the transfer duties that would be payable in respect of the transfer if that Act were read without reference to its Chapter III, increased by the amount of interest, computed at the rate provided for in section 28 of the Tax Administration Act (chapter A-6.002), on the amount of those special duties from the date by which the transferee was required to file the notice of disclosure until the day of payment.

However, where the transferee fails to file the notice of disclosure of the transfer of the immovable within the time limit provided for in the second paragraph of section 6 of the Act respecting duties on transfers of immovables, although the transferee was required to do so, and where, after the expiry of that time, the transferee pays to the municipality in whose territory the immovable is situated the transfer duties owed in respect of the transfer before the sending of the notice of assessment referred to in the first paragraph, the amount that the transferee shall pay to the Minister as special duties under the first paragraph is deemed to be equal to the third of the special duties otherwise determined, increased by the amount of interest computed at the rate provided for in section 28 of the Tax Administration Act on that deemed amount from the date by which the transferee was required to file the notice of disclosure until the day of payment.

"**1129.33.0.4.** A transferee to whom the second paragraph of section 6.1 of the Act respecting duties on transfers of immovables (chapter D-15.1) applies who fails to file the notice of disclosure referred to in that second paragraph in respect of an immovable within the time limit provided for in that paragraph shall pay to the Minister, within 30 days from the date of sending of a notice of assessment, special duties equal to 150% of the amount of the transfer duties payable in respect of the immovable under the first or second paragraph of section 4.1 of that Act, increased by the amount of interest, computed at the rate provided for in section 28 of the Tax Administration Act (chapter A-6.002), on the amount of those special duties from the date by which the transferee was required to file the notice of disclosure until the day of payment.

However, where the transferee fails to file the notice of disclosure within the time limit provided for in the second paragraph of section 6.1 of the Act respecting duties on transfers of immovables and where, after the expiry of that time, the transferee pays to the municipality in whose territory the immovable is situated the transfer duties owed in respect of the immovable before the sending of the notice of assessment referred to in the first paragraph, the amount that the transferee shall pay to the Minister as special duties under the first paragraph in respect of the immovable is deemed to be equal to a third of the special duties otherwise determined, increased by the amount of interest computed at the rate provided for in section 28 of the Tax Administration Act

on that deemed amount from the date by which the transferee was required to file the notice of disclosure until the day of payment.

"**1129.33.0.5.** The Minister shall pay to the Minister of Municipal Affairs, Regions and Land Occupancy an amount representing two-thirds of the special duties collected under section 1129.33.0.3 or 1129.33.0.4 and shall transmit to that Minister any information that Minister may need in order to forward such amount to the municipality in whose territory the immovable that is the subject of special duties is situated.

"**1129.33.0.6.** Unless otherwise provided in this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, and sections 1010 and 1014 apply to this Part, with the necessary modifications."

(2) Subsection 1 has effect from 18 March 2016.

384. (1) Section 1129.52 of the Act is amended by replacing "680 to 682" in the second paragraph by "680, 681".

(2) Subsection 1 applies from the taxation year 2016.

385. (1) Section 1129.70 of the Act is amended, in the first paragraph,

(1) by replacing the portion of the definition of "qualified property" before paragraph *c* by the following:

""qualified property", of a trust at a particular time, means a property that, at that time, is held by the trust and is

(*a*) a real or immovable property that is capital property, an eligible resale property, an indebtedness of a Canadian corporation represented by a bankers' acceptance, a property described in paragraph *a* or *b* of the definition of "qualified investment" in section 204 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or a deposit with a savings and credit union;

(*b*) a security of a subject entity all or substantially all of the determined gross revenue of which, for its taxation year that ends in the trust's taxation year that includes that time, is from maintaining, improving, leasing or managing real or immovable properties that are capital properties of the trust or of another entity of which the trust holds a share or an interest, including real or immovable properties that the trust, or an entity of which the trust holds a share or an interest, holds together with one or more other persons or partnerships;";

(2) by replacing paragraph *d* of the definition of "qualified property" by the following paragraph:

"(*d*) ancillary to the earning by the trust of amounts described in subparagraph i or iii of paragraph *b* of the definition of "real estate investment trust", other than a property that is

i. part of an equity of an entity, or

ii. a mortgage, hypothecary claim, mezzanine loan or similar obligation;";

(3) by replacing paragraph *d* of the definition of "Canadian real, immovable or resource property" by the following paragraph:

"(*d*) a share of the capital stock of a corporation, a capital or income interest in a trust or an interest in a partnership, if more than 50% of the fair market value of the share or interest is derived directly or indirectly from one or any combination of properties described in any of paragraphs *a* to *c*, other than

i. a share of a taxable Canadian corporation,

ii. a capital or income interest in a SIFT trust or in a trust that would be a SIFT trust if the definition of "SIFT trust" had effect from 31 October 2006,

iii. an interest in a SIFT partnership or in a partnership that would be a SIFT partnership if the definition of "SIFT partnership" had effect from 31 October 2006, or

iv. a capital or income interest in a real estate investment trust; or";

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

""eligible resale property", of an entity, means real or immovable property (other than capital property) of the entity

(*a*) that is contiguous to a real or immovable property that is capital property or eligible resale property held by the entity or another entity affiliated with the entity; and

(*b*) the holding of which is ancillary to the holding of the real or immovable property described in paragraph *a*;";

(5) by replacing the portion of the definition of "non-portfolio property" before subparagraph i of paragraph *a* by the following:

""non-portfolio property", of a particular entity for a taxation year, means a property, held by the particular entity at any time in the year, that is

(*a*) a security of a subject entity (other than a portfolio investment entity), if at that time the particular entity holds";

(6) by replacing subparagraph ii of paragraph *a* of the definition of "non-portfolio property" by the following subparagraph:

"ii. securities of the subject entity and securities of entities affiliated with the subject entity that together have a total fair market value that is greater than the amount that is 50% of the equity value of the particular entity;";

(7) by replacing paragraphs *b* and *c* of the definition of "non-portfolio property" by the following paragraphs:

"(*b*) a Canadian real, immovable or resource property, if at any time in the year the total fair market value of all properties held by the particular entity that are Canadian real, immovable or resource properties is greater than the amount that is 50% of the equity value of the particular entity; or

"(*c*) a property that the particular entity, or a person or partnership with whom the particular entity does not deal at arm's length, uses at that time in the course of carrying on a business in Canada;";

(8) by replacing paragraph *b* of the definition of "equity" by the following paragraph:

"(*b*) if the entity is a trust, a capital or income interest in the entity;";

(9) by replacing paragraph *a* of the definition of "real estate investment trust" by the following paragraph:

"(*a*) at each time in the taxation year the fair market value at that time of all non-portfolio properties that are qualified properties held by the trust is at least equal to 90% of the fair market value at that time of all non-portfolio properties held by the trust;";

(10) by replacing the portion of paragraph *b* of the definition of "real estate investment trust" before subparagraph i by the following:

"(*b*) not less than 90% of the trust's determined gross revenue for the year is from one or any combination of the following sources:";

(11) by replacing subparagraph iii of paragraph *b* of the definition of "real estate investment trust" by the following subparagraph:

"iii. dispositions of real or immovable properties that are capital properties,";

(12) by inserting the following subparagraph after subparagraph v of paragraph *b* of the definition of "real estate investment trust":

"vi. dispositions of eligible resale properties;";

(13) by replacing the portion of paragraph *c* of the definition of "real estate investment trust" before subparagraph i by the following:

"(*c*) not less than 75% of the trust's determined gross revenue for the year is from one or any combination of the following sources:";

(14) by replacing subparagraph iii of paragraph *c* of the definition of "real estate investment trust" by the following subparagraph:

"iii. dispositions of real or immovable properties that are capital properties;";

(15) by replacing paragraph *d* of the definition of "real estate investment trust" by the following paragraph:

"(*d*) at each time in the year an amount, which is equal to 75% or more of the equity value of the trust at that time, is the amount that is the fair market value of all properties held by the trust each of which is a real or immovable property that is capital property, an eligible resale property, an indebtedness of a Canadian corporation represented by a bankers' acceptance, a property described in paragraph *a* or *b* of the definition of "qualified investment" in section 204 of the Income Tax Act or a deposit with a savings and credit union; and";

(16) by inserting the following paragraph after paragraph *d* of the definition of "real estate investment trust":

"(*e*) investments in the trust are listed, at any time in the year, on a stock exchange or other public market or traded on such an exchange or other market;";

(17) by inserting the following subparagraph after subparagraph iv of paragraph *b* of the definition of "excluded subsidiary entity":

"iv.1. a person or partnership that does not have, in connection with the holding of a security of the entity, property the value of which is determined, all or in part, by reference to a security that is listed on a stock exchange or other public market or traded on such an exchange or other market, or";

(18) by replacing the portion of the definition of "rent from real or immovable properties" before paragraph *a* by the following:

""rent from real or immovable properties" includes rent or similar payments for the use of, or right to use, real or immovable properties and the amounts paid for services ancillary to the rental of real or immovable properties and customarily supplied or rendered in connection with the rental of real or immovable properties, but does not include";

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

""capital or income interest" in a trust has, in the case of a capital interest in a trust or an income interest in a trust, the meaning assigned to those expressions by section 683;";

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

""determined gross revenue", of an entity for a taxation year, means the amount by which the aggregate of all amounts each of which is an amount received or receivable in the year (depending on the method regularly followed by the entity in computing the entity's income) by the entity exceeds the aggregate of all amounts each of which is the cost to the entity of a property disposed of in the year;";

(21) by replacing "an income or a capital interest in the particular entity" in paragraph *c* of the definition of "security" by "a capital or income interest in the particular entity" and by replacing "income or capital interests in the trust" in paragraph *b* of the definition of "equity value" by "capital or income interests in the trust".

(2) Paragraphs 1 to 4, 8 to 14, 16 and 18 to 21 of subsection 1 apply to a taxation year that ends after 31 December 2010. In addition, they apply to a taxation year of a trust that ends after 31 December 2006 and before 1 January 2011, if

(1) the investments in the trust are listed, in one or more of those years, on a stock exchange or other public market or traded on such an exchange or other market; and

(2) the trust has made a valid election under subparagraph ii of paragraph *a* of subsection 13 of section 258 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34).

(3) Paragraphs 5 to 7 of subsection 1 apply to a taxation year that ends after 20 July 2011.

(4) Paragraph 15 of subsection 1 applies to a taxation year that ends after 31 December 2012.

(5) Paragraph 17 of subsection 1 has effect from 31 October 2006, except for the purpose of determining whether an entity is an excluded subsidiary entity for a taxation year of the entity that began before 21 July 2011 if it has made a valid election to that effect under subsection 4 of section 51 of the Economic Action Plan 2013 Act, No. 2 (Statutes of Canada, 2013, chapter 40).

(6) 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 paragraph 2 of subsection 2 or in subsection 5. 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 7 August 2017.

386. (1) The Act is amended by inserting the following sections after section 1129.70:

"**1129.70.1.** The second paragraph applies to an entity for a taxation year in respect of an amount and another entity (in this section referred to as the "parent entity", "specified amount" and "source entity", respectively), if

(*a*) at any time in the taxation year the parent entity is affiliated with the source entity or holds securities of the source entity that are described in any of paragraphs *a* to *c* of the definition of "equity" in the first paragraph of section 1129.70 and have a fair market value that is greater than the amount that is 10% of the equity value of the source entity;

(*b*) the specified amount is included in computing the parent entity's determined gross revenue for the taxation year in respect of a security of the source entity held by the parent entity; and

(*c*) in the case of a source entity that is described in paragraph *b* of the definition of "qualified property" in the first paragraph of section 1129.70 in respect of the parent entity at each time during the taxation year at which the parent entity holds securities of the source entity, the specified amount cannot reasonably be considered to be derived from the source entity's determined gross revenue from maintaining, improving, leasing or managing real or immovable properties that are capital properties of the parent entity or of an entity of which the parent entity holds a share or an interest, including real or immovable properties that the parent entity, or an entity of which the parent entity holds a share or an interest, holds together with one or more other persons or partnerships.

For the purposes of the definition of "real estate investment trust" in the first paragraph of section 1129.70, the specified amount, to the extent that it can reasonably be considered to be derived from the source entity's determined gross revenue, is deemed to be included in the parent entity's determined gross revenue and to have the same character as that of the source entity and not any other character.

"**1129.70.2.** For the purposes of the definition of "real estate investment trust" in the first paragraph of section 1129.70, the following rules apply:

(*a*) if an amount is included in the determined gross revenue of a trust for a taxation year and it results from an agreement that can reasonably be considered to have been made by the trust to reduce its risk from fluctuations in interest rates in respect of debt incurred by the trust to acquire or refinance real or immovable property, the amount is deemed to have the same character as the determined gross revenue in respect of the real or immovable property and not any other character; and

(*b*) where a real or immovable property is situated in a country other than Canada and either of the following amounts is included in the determined gross revenue of a trust for a taxation year, the amount is deemed to have the same character as the determined gross revenue in respect of the real or immovable property and not any other character:

i. the amount that is a gain from fluctuations in the value of the currency of that country relative to Canadian currency recognized on revenue in respect of the real or immovable property or debt incurred by the trust for the purpose of earning revenue in respect of the real or immovable property, or

ii. the amount that results from an agreement that provides for the purchase, sale or exchange of currency, and can reasonably be considered to have been made by the trust to reduce its risk from currency fluctuations described in subparagraph i."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2010. In addition, it applies to a taxation year of a trust that ends after 31 December 2006 and before 1 January 2011, if

(1) the investments in the trust are listed, in one or more of those years, on a stock exchange or other public market or traded on such an exchange or other market; and

(2) the trust has made a valid election under subparagraph ii of paragraph *a* of subsection 13 of section 258 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, with the necessary modifications, in relation to an election referred to in paragraph 2 of 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 7 August 2017.

387. (1) Section 1129.71 of the Act is amended, in the third paragraph,

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

"(*b*) if the taxation year begins after 31 December 2008 and ends before 1 January 2017, 11.9%; and";

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

"(*c*) if the taxation year ends after 31 December 2016, the total of

i. the proportion of 11.9% that the number of days in the taxation year that precede 1 January 2017 is of the number of days in the taxation year,

ii. the proportion of 11.8% that the number of days in the taxation year that follow 31 December 2016 but precede 1 January 2018 is of the number of days in the taxation year,

iii. the proportion of 11.7% that the number of days in the taxation year that follow 31 December 2017 but precede 1 January 2019 is of the number of days in the taxation year,

iv. the proportion of 11.6% that the number of days in the taxation year that follow 31 December 2018 but precede 1 January 2020 is of the number of days in the taxation year, and

v. the proportion of 11.5% that the number of days in the taxation year that follow 31 December 2019 is of the number of days in the taxation year."

(2) Paragraph 1 of subsection 1 applies from 1 January 2017.

388. (1) Section 1129.75 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**1129.75.** Unless otherwise provided in this Part, Book I of Part I and sections 647, 1000 to 1024, 1027 and 1037 to 1079.16 apply, with the necessary modifications, to this Part and, for the purpose of applying this Part to a SIFT entity that is a SIFT partnership,".

(2) Subsection 1 applies to a taxation year that begins after 20 July 2011.

389. (1) Section 1175.28.13 of the Act is amended by replacing ", III.6.5" by "to III.6.6".

(2) Subsection 1 has effect from 27 March 2015.

390. (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 any of Titles III.3, III.4 and III.5 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, that Title III.4 and Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX of Part I or that Title III.5, 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.

391. (1) Section 1180 of the Act is amended

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

"(*a*) the income of a taxpayer, computed in the manner prescribed in paragraph *a* of section 1178, if that income does not exceed $65,000 for that taxation year; or

"(*b*) the share of a taxpayer in the income of a partnership carrying on logging operations of which the taxpayer is a member, if the income of the partnership, computed in the manner prescribed in paragraph *b* of section 1178, for a fiscal period of the partnership ending in that taxation year, does not exceed $65,000.";

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

"Where the taxation year referred to in subparagraph *a* of the first paragraph or, where the fiscal period of the taxpayer referred to in that subparagraph does not coincide with the taxpayer's taxation year, the period determined in the third paragraph in respect of the taxpayer for that taxation year, or the fiscal period referred to in subparagraph *b* of that paragraph is less than 12 months, those subparagraphs are to be read as if the amount of $65,000 were replaced by the proportion of that amount that the number of days in the taxation year, period or fiscal period, as the case may be, is of 365."

(2) Subsection 1 applies to a taxation year that begins after 17 March 2016.

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

392. (1) Section 5 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) a reference to a region and a reference to an urban agglomeration mean the corresponding administrative region described in the Décret concernant la révision des limites des régions administratives du Québec (chapter D-11, r. 1) and the corresponding urban agglomeration described in Title II of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), respectively."

(2) Subsection 1 has effect from 1 January 2011.

393. (1) Section 9.1 of the Act is amended by replacing the portion of the first paragraph before subparagraph 1 by the following:

"**9.1.** Subject to a special provision of the applicable schedule, where a fiscal measure consists in allowing a person to benefit from a deduction in

computing tax payable under section 776.1.28 of the Taxation Act (chapter I-3) or 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,".

(2) Subsection 1 has effect from 27 March 2015.

394. (1) Section 1.1 of Schedule A to the Act is amended by replacing paragraph 11 by the following paragraph:

"(11) the tax credit to promote employment in the Gaspésie and certain maritime regions of Québec provided for in sections 1029.8.36.72.82.13 to 1029.8.36.72.82.26 of the Taxation Act;".

(2) Subsection 1 applies from the calendar year 2016. In addition, where section 1.1 of Schedule A to the Act applies to the calendar year 2015, paragraph 11 of that section is to be read as if "recreational tourism," were inserted after "fields of".

395. (1) The heading of Chapter XII of Schedule A to the Act is replaced by the following heading:

"SECTORAL PARAMETERS OF TAX CREDIT TO PROMOTE EMPLOYMENT IN GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC".

(2) Subsection 1 applies from the calendar year 2016. In addition, for the calendar year 2015, the heading of Chapter XII of Schedule A to the Act is to be read as follows:

"SECTORAL PARAMETERS OF TAX CREDIT FOR JOB CREATION IN GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC IN FIELDS OF RECREATIONAL TOURISM, MARINE BIOTECHNOLOGY, MARICULTURE AND MARINE PRODUCTS PROCESSING".

396. (1) Section 12.1 of Schedule A to the Act is amended

(1) by replacing the definition of "tax credit for job creation in the fields of marine biotechnology, mariculture and marine products processing" in the first paragraph by the following definition:

""tax credit to promote employment in the Gaspésie and certain maritime regions of Québec" means the fiscal measure provided for in Division II.6.6.6.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year.";

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

"For the purposes of this chapter, a qualification certificate referred to in subparagraph 2 of the first paragraph of section 11.2 or issued for the purposes of Division II.6.6.4 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act and according to which one or more activities referred to in any of subparagraphs 3 and 5 to 7 of the first paragraph of section 12.7 are recognized by Investissement Québec is deemed to be a qualification certificate referred to in the first paragraph of section 12.2 in which those activities are the only ones that have been specified."

(2) Subsection 1 applies from the calendar year 2016. In addition, where section 12.1 of Schedule A to the Act applies to the calendar year 2015, the definition of "tax credit for job creation in the fields of marine biotechnology, mariculture and marine products processing" in the first paragraph of section 12.1 of Schedule A to the Act is to be read as follows:

""tax credit for job creation in the fields of recreational tourism, marine biotechnology, mariculture and marine products processing" means the fiscal measure provided for in Division II.6.6.6.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year."

397. (1) Section 12.2 of Schedule A to the Act is amended

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

"**12.2.** To benefit from the tax credit to promote employment in the Gaspésie and certain maritime regions of Québec, a corporation that is carrying on activities in one or more eligible regions must obtain a qualification certificate (in this chapter referred to as an "initial qualification certificate") from Investissement Québec in relation to the set of activities that are carried on by the corporation in such a region in the first calendar year for which the application for the qualification certificate is filed and that may be recognized by Investissement Québec.";

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

"The documents referred to in the second paragraph must be obtained for each calendar year that ends in a taxation year for which the corporation intends to claim the tax credit to promote employment in the Gaspésie and certain maritime regions of Québec.";

(3) by replacing "2016" in the fourth paragraph by "2021";

(4) by replacing "2015" in the seventh paragraph by "2020".

(2) Subsection 1 applies from the calendar year 2016. In addition, where section 12.2 of Schedule A to the Act applies to the calendar year 2015, the first and third paragraphs of that section are to be read as if "recreational tourism," were inserted after "fields of".

398. (1) Section 12.6 of Schedule A to the Act is replaced by the following section:

"**12.6.** A business qualification certificate issued to a corporation, for a calendar year, specifies the activities carried on by the corporation in one or more eligible regions in the year that are recognized by Investissement Québec under this chapter. It confirms that the activities constitute a business that is recognized by Investissement Québec for the year for the purposes of the tax credit to promote employment in the Gaspésie and certain maritime regions of Québec."

(2) Subsection 1 applies from the calendar year 2016. In addition, where section 12.6 of Schedule A to the Act applies to the calendar year 2015, it is to be read as if "recreational tourism," were inserted after "fields of".

399. (1) Section 12.7 of Schedule A to the Act is amended

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

"(3) an activity that consists in processing marine products, such as fish and seafood, except where it is carried on either in the part of the Bas-Saint-Laurent region that is not included in the territory of Municipalité régionale de comté de La Matanie, or in the Gaspésie–Îles-de-la-Madeleine region;";

(2) by adding the following subparagraphs after subparagraph 3 of the first paragraph:

"(4) a recreational activity intended particularly for tourists, an activity that consists in operating a tourist accommodation establishment described in subparagraph 2 of the third paragraph (including a food manufacturing or processing activity included in the tourist accommodation offer), an activity that consists in renting transportation equipment for recreational purposes or outdoor equipment, an activity relating to guided tours and boat excursions, or an activity relating to the operation of recreational facilities that foster tourism, that is carried on in the part of the Gaspésie–Îles-de-la-Madeleine region represented by the territory of the urban agglomeration of Îles-de-la-Madeleine;

"(5) a processing or manufacturing activity that is not otherwise referred to in this paragraph, is included in the group described under code 31, 32 or 33 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada, and is carried on in the Gaspésie–Îles-de-la-Madeleine region;

"(6) an activity that consists in manufacturing or processing finished or semi-finished products from peat or slate, other than an activity related to the primary processing of those minerals, and that is carried on by a corporation that did not make the election under the first paragraph of section 1029.8.36.72.82.3.1.1 of the Taxation Act; or

"(7) an activity that consists in producing wind power or manufacturing wind turbines or their key components, in particular, towers, rotors or nacelles, unless the activity is carried on in the Côte-Nord region or the part of the Bas-Saint-Laurent region that is not included in the territory of the Municipalité régionale de comté de La Matanie.";

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

"For the purposes of subparagraph 4 of the first paragraph,

(1) a recreational activity intended particularly for tourists includes equestrian activities, diving or nature interpretation activities;

(2) a tourist accommodation establishment means such an establishment in respect of which the operator holds a valid classification certificate issued under the Act respecting tourist accommodation establishments (chapter E-14.2), certifying that the establishment is part of a class of tourist accommodation establishments to which that Act applies;

(3) a food manufacturing or processing activity is included in a tourist accommodation offer only if it is incidental to the tourist accommodation offer and is intended exclusively for the clientele of the tourist accommodation establishment;

(4) an activity that consists in renting transportation equipment for recreational purposes includes renting boats, watercrafts and bicycles for such purposes;

(5) an activity relating to guided tours and boat excursions may be recognized only if it lasts less than 24 hours; and

(6) a recreational facility that fosters tourism includes a museum, a theatre, a performance hall, an interpretation centre or a health centre.

The following activities are not activities referred to in subparagraph 4 of the first paragraph:

(1) an activity that consists in renting automobiles;

(2) an activity relating to transportation services by plane, ferry or bus; and

(3) an activity relating to the operation of facilities such as cinemas, drive-ins, mini-golfs, arcades, bowling alleys, pool halls, bars or private clubs.

A health centre referred to in subparagraph 6 of the third paragraph means a relaxation centre, spa, Nordic bath, massage therapy centre or any other place offering similar services, but does not include a centre where health care is provided by health professionals such as physicians, chiropractors, dentists or nurses.

A design or engineering activity that is carried on by a corporation for the purpose of manufacturing or processing a property may be recognized by Investissement Québec even if the manufacturing or processing of the property is entrusted to a third party, provided that the manufacturing or processing activities are activities referred to in the first paragraph and that the corporation retains broad control over the manufacturing or processing process."

(2) Paragraph 1 of subsection 1, paragraph 2 of subsection 1, where it enacts subparagraphs 5 to 7 of the first paragraph of section 12.7 of Schedule A to the Act, and paragraph 3 of subsection 1, where it enacts the sixth paragraph of that section 12.7, apply from the calendar year 2016.

(3) Paragraph 2 of subsection 1, where it enacts subparagraph 4 of the first paragraph of section 12.7 of Schedule A to the Act, and paragraph 3 of subsection 1, where it enacts the third, fourth and fifth paragraphs of that section 12.7, apply from the calendar year 2015.

400. (1) Section 12.9 of Schedule A to the Act is amended

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

"(1) a food manufacturing or processing activity that is carried on in restaurants, hotels, shopping centre fast-food outlets, supermarkets, grocery stores or other similar commercial establishments, unless it is referred to in subparagraph 4 of the first paragraph of section 12.7;";

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

"(3) an activity that consists in manufacturing or processing alcoholic beverages;

"(4) a maintenance and repair activity; and

"(5) an installation activity, such as an activity involved in the installation of factory-built houses, steel joists, ventilation ducts, electrical systems or kitchen cabinets."

(2) Paragraph 1 of subsection 1 applies from the calendar year 2015.

(3) Paragraph 2 of subsection 1 applies from the calendar year 2016.

401. (1) Section 16.4 of Schedule A to the Act is amended by replacing the portion before paragraph 1 by the following:

"**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 26 March 2015 and before 1 January 2020, that".

(2) Subsection 1 applies in respect of an application for a certificate that is filed after 26 March 2015.

402. (1) Section 1.1 of Schedule C to the Act is amended by adding the following paragraph after paragraph 10:

"(11) the tax credit for university research and for research carried on by a public research centre or a research consortium provided for in sections 1029.8.1 to 1029.8.7 of the Taxation Act."

(2) Subsection 1 applies from 1 July 2016.

403. (1) Schedule C to the Act is amended by adding the following after section 11.3:

"**CHAPTER XII**

"SECTORAL PARAMETERS OF TAX CREDIT FOR RESEARCH CARRIED ON BY PUBLIC RESEARCH CENTRE

"**DIVISION I**

"INTERPRETATION AND GENERAL

"**12.1.** In this chapter, unless the context indicates otherwise,

"public research centre" means a government research centre or any other body undertaking scientific research and experimental development;

"tax credit for research carried on by a public research centre" means the fiscal measure provided for in Division II.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a person is deemed to have paid an amount to the Minister of Revenue on account of the person's tax payable under that Part for a taxation year.

"**12.2.** In order for a person to benefit from the tax credit for research carried on by a public research centre, a public research centre must be recognized by the Minister as an eligible public research centre.

"**DIVISION II**

"RECOGNITION AS ELIGIBLE PUBLIC RESEARCH CENTRE

"**12.3.** To be recognized as an eligible public research centre, a public research centre must file with the Minister a written application containing all the information showing that the centre meets the conditions of subparagraphs 1 to 5 of the first paragraph of section 12.4. For the purposes of this Act, the application is considered to be an application for a certificate.

"**12.4.** The Minister recognizes a public research centre as an eligible public research centre if the Minister considers that

(1) the centre has expertise in a specific field;

(2) the centre has employees with the qualifications necessary to carry out scientific research and experimental development work that may be subcontracted to it;

(3) the centre has the premises and equipment needed to carry out the work;

(4) the centre receives public funds in relation to carrying out the work; and

(5) the results of the work are generally available to the public.

A public research centre that, on 30 June 2016, was an eligible public research centre described in paragraph *a*.1 of section 1029.8.1 of the Taxation Act (chapter I-3), as that paragraph read on that date, is deemed to be, on 1 July 2016, a public research centre that is recognized in accordance with the first paragraph.

"**12.5.** The name of a public research centre recognized as an eligible public research centre and the date of coming into force of the recognition are entered on the list of eligible public research centres published by the Minister, in the manner determined by the Minister. For the purposes of this Act, the entry is deemed to be a certificate issued to the public research centre by the Minister whose date of coming into force is the date of coming into force of the recognition.

"**12.6.** An eligible public research centre must, on or before the last day of February of a particular calendar year, file a written statement with the Minister confirming that, throughout the preceding year, the conditions of subparagraphs 1 to 5 of the first paragraph of section 12.4 continued to be met in its respect. The centre must also notify the Minister as soon as any change in its human, physical or financial resources that could compromise its capacity to carry out scientific research and experimental development work occurs.

The failure of an eligible public research centre to file the annual statement or notice of change may entail the cancellation of its recognition by the Minister.

"**12.7.** If a public research centre's recognition as an eligible public research centre is cancelled, the cancellation and the effective date of the cancellation are entered on the list of eligible public research centres referred to in section 12.5. For the purposes of this Act, the cancellation is considered to be a revocation by the Minister of the certificate that the Minister is deemed to have issued to the centre under that section. The effective date of the revocation is the effective date of the cancellation."

(2) Subsection 1 applies from 1 July 2016.

404. (1) Section 1.1 of Schedule E to the Act is amended

(1) by inserting "in respect of back-office activities" after "centres" in paragraph 1;

(2) by adding the following paragraph after paragraph 7:

"(8) the tax credit for international financial centres in respect of activities other than back-office activities provided for in sections 776.1.27 to 776.1.35 of the Taxation Act."

(2) Subsection 1 has effect from 27 March 2015.

405. (1) The heading of Chapter II of Schedule E to the Act is replaced by the following heading:

"SECTORAL PARAMETERS OF TAX CREDIT FOR INTERNATIONAL FINANCIAL CENTRES IN RESPECT OF BACK-OFFICE ACTIVITIES".

(2) Subsection 1 has effect from 27 March 2015.

406. (1) Section 2.1 of Schedule E to the Act is amended

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

""back-office activities" has the meaning assigned by section 4 of the Act respecting international financial centres;";

(2) by striking out the definition of "international financial transaction";

(3) by replacing the definition of "qualified international financial transaction" by the following definition:

""qualified international financial transaction" means, subject to sections 7.2 and 8.1 of the Act respecting international financial centres, a back-office activity referred to in paragraph 22 of section 7 of that Act;".

(2) Subsection 1 applies to a taxation year of a corporation that begins after 26 March 2015.

407. (1) Section 2.3 of Schedule E to the Act is amended by replacing the second sentence by the following sentence: "It also specifies that the activities engaged in or to be engaged in in the course of carrying on the business pertain to qualified international financial transactions."

(2) Subsection 1 applies in respect of a business qualification certificate issued to a corporation after 26 March 2015.

408. (1) Section 2.5 of Schedule E to the Act is amended by adding the following sentence at the end: "It also specifies that the activities engaged in in the course of carrying on the business pertain to qualified international financial transactions."

(2) Subsection 1 applies in respect of a certificate issued to a corporation in relation to a taxation year that begins after 26 March 2015.

409. (1) Section 2.6 of Schedule E to the Act is amended by replacing subparagraph *b* of subparagraph 2 of the first paragraph by the following subparagraph:

"(*b*) the activities of the business that are referred to in subparagraph *a* and, if applicable, the activities of another business of the corporation that are referred to in subparagraph *a* of subparagraph 2 of the first paragraph of section 9.7 required, at all times, the work of at least six individuals each of whom is recognized by the Minister as an eligible employee of the corporation, for all or part of the year or part of year, under an employee certificate or a certificate referred to in subparagraph 2 of the second paragraph of section 9.3 that the corporation obtained in respect of the employee for the year."

(2) Subsection 1 applies in respect of a certificate issued to a corporation in relation to a taxation year that begins after 26 March 2015.

410. (1) Section 2.8 of Schedule E to the Act is replaced by the following section:

"**2.8.** An employee qualification certificate issued to a corporation certifies that the individual referred to in the certificate is recognized by the Minister as an eligible employee of the corporation for the purposes of this chapter."

(2) Subsection 1 applies in respect of an employee qualification certificate issued to a corporation after 26 March 2015.

411. (1) Section 2.10 of Schedule E to the Act is replaced by the following section:

"**2.10.** An employee certificate issued to a corporation certifies that the individual referred to in the certificate is recognized by the Minister, for the purposes of this chapter, as an eligible employee of the corporation for the

taxation year for which the application for the certificate was made or for the part of that taxation year that is specified in the application."

(2) Subsection 1 applies in respect of a certificate issued to a corporation in relation to a taxation year that begins after 26 March 2015.

412. (1) Section 3.1 of Schedule E to the Act is amended by replacing "section 2.2 or" in the definitions of "business certificate" and "business qualification certificate" in the first paragraph by "section 2.2 or 9.3 or in".

(2) Subsection 1 has effect from 27 March 2015.

413. (1) Section 8.1 of Schedule E to the Act is amended

(1) by replacing the definitions of "start-up period" and "tax-free period" by the following definitions:

""start-up period" of an investment project means the 60-month period that begins on the date on which the qualification certificate referred to in the first paragraph of section 8.3 is 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 15-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;";

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

""designated region" means

(1) any of the following regions or parts of a region:

(*a*) the Abitibi-Témiscamingue region,

(*b*) the Bas-Saint-Laurent region,

(*c*) the Côte-Nord region,

(*d*) the Gaspésie–Îles-de-la-Madeleine region,

(*e*) the Nord-du-Québec region,

(*f*) the Saguenay–Lac-Saint-Jean region,

(*g*) the part of the Estrie region that includes the territories of the regional county municipalities of Granit and Haut-Saint-François,

(*h*) the part of the Mauricie region that includes the territories of the urban agglomeration of La Tuque and Municipalité régionale de comté de Mékinac, or

(*i*) the part of the Outaouais region that includes the territories of the regional county municipalities of Pontiac and La Vallée-de-la-Gatineau; or

(2) any of the following regional county municipalities:

(*a*) Municipalité régionale de comté d'Antoine-Labelle, or

(*b*) Municipalité régionale de comté de Charlevoix-Est;".

(2) Paragraph 1 of subsection 1, where it replaces the definition of "tax-free period" in section 8.1 of Schedule E to the Act has effect from 21 November 2012.

(3) Paragraph 1 of subsection 1, where it replaces the definition of "start-up period" in section 8.1 of Schedule E to the Act, and paragraph 2 of that subsection have effect from 11 February 2015.

414. (1) Schedule E to the Act is amended by inserting the following section after section 8.2:

"**8.2.1.** The Minister may suspend the start-up period of an investment project if the Minister is of the opinion that the corporation or partnership, as the case may be, may not begin or continue the carrying out of the project without having obtained an authorization from the Gouvernement du Québec or the Government of Canada, one of their ministers or bodies, or a municipality in Québec, and that the circumstances so warrant. The Minister must notify the corporation or partnership of the date on which the suspension begins and of the date from which the start-up period begins to run again."

(2) Subsection 1 has effect from 21 November 2012.

415. (1) Section 8.3 of Schedule E to the Act is amended by replacing the fourth paragraph by the following paragraph:

"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 2017."

(2) Subsection 1 has effect from 10 February 2015.

416. (1) Section 8.4 of Schedule E to the Act is amended by replacing the second paragraph by the following paragraph:

"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 and, in the case of a project to which subparagraph *c* of subparagraph 3 of the first paragraph of section 8.6 applies, in a designated region, 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."

(2) Subsection 1 has effect from 11 February 2015.

417. (1) Section 8.6 of Schedule E to the Act is amended

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

"(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 will reach at least

(*a*) $300,000,000, if the corporation or partnership files its application for the initial qualification certificate before 8 October 2013 and, where the carrying out of the project has not yet begun before that date, does not elect to have any of the thresholds provided for in subparagraphs *b* to *d* apply,

(*b*) $200,000,000, if the corporation or partnership either files its application for the initial qualification certificate after 7 October 2013 and before 11 February 2015 or, where it files the application before 8 October 2013 and the carrying out of the project has not yet begun before that date, elects, in accordance with the fifth paragraph, to have the threshold provided for in this subparagraph apply, and if, where the carrying out of the project has not yet begun before 11 February 2015, it does not elect to have any of the thresholds provided for in subparagraphs *c* and *d* apply,

(*c*) $75,000,000, if it is determined that the project must be carried out in a designated region and the corporation or partnership either files its application for the initial qualification certificate after 10 February 2015 or, where it files its application before 11 February 2015 and the carrying out of the project has not yet begun before that date, elects, in accordance with the fifth paragraph, to have the threshold provided for in this subparagraph apply, or

(*d*) $100,000,000, if subparagraph *c* does not apply and the corporation or partnership either files its application for the initial qualification certificate after 10 February 2015 or, where it files its application before 11 February 2015 and the carrying out of the project has not yet begun before that date, elects, in accordance with the fifth paragraph, to have the threshold provided for in this subparagraph apply.";

(2) by adding the following paragraph after the fourth paragraph:

"The corporation or partnership makes any of the elections provided for in subparagraphs *b* to *d* of subparagraph 3 of the first paragraph by notifying the Minister in writing before the day on which it files its application for the first annual certificate in respect of the investment project, but on or before 20 November 2015 in the case of an election provided for in that subparagraph *b*, or 20 November 2017 in any other case."

(2) Subsection 1 has effect from 11 February 2015.

418. (1) Schedule E to the Act is amended by inserting the following sections after section 8.6:

"**8.6.1.** An investment project is considered to be required to be carried out in a designated region if the corporation or partnership applying for the initial qualification certificate in respect of the project shows to the Minister's satisfaction that all or substantially all of the project will be carried out in a designated region at or before the end of its start-up period and that the activities arising from the project will be carried out in such a region in the same proportion.

"**8.6.2.** All or substantially all of an investment project is carried out in a designated region at a particular time if, at that time, all or substantially all of the amount corresponding to the total capital investments attributable to its carrying out consists of expenditures that were incurred for the acquisition of goods or services intended for an establishment situated in the designated region and belonging to the corporation or partnership carrying out the project."

(2) Subsection 1 has effect from 11 February 2015.

419. (1) Section 8.8 of Schedule E to the Act is amended

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

"(1) the date on which the corporation or partnership begins to carry on the activities arising from the carrying out of the project or, where the corporation or partnership gradually begins to carry on such activities, the date on which at least 90% of the goods intended to be used in the course of such activities are ready to be used; and

"(2) the date on which the total capital investments attributable to the carrying out of the project is, for the first time, equal to or greater than

(*a*) $300,000,000, if subparagraph *a* of subparagraph 3 of the first paragraph of section 8.6 applies to the project,

(*b*) $200,000,000, if subparagraph *b* of that subparagraph 3 applies to the project,

(*c*) $75,000,000, if subparagraph *c* of that subparagraph 3 applies to the project, or

(*d*) $100,000,000, if subparagraph *d* of that subparagraph 3 applies to the project.";

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

"The proportion of the goods ready to be used in the course of the activities arising from the carrying out of the project corresponds to the proportion that the part of the total capital investments attributable to the carrying out of the project that consists of the expenditures incurred by the corporation or partnership to acquire such goods is of the part of the total of such capital investments that consists of expenditures that the corporation or partnership planned to incur for the acquisition of such goods according to the information sent to the Minister for the purposes of subparagraph 3 of the first paragraph of section 8.6."

(2) Subsection 1 applies in respect of an investment project for which an application for a first annual certificate is filed after 10 February 2015.

420. (1) Section 8.9 of Schedule E to the Act is amended, in the first paragraph,

(1) by replacing subparagraphs 1 and 2 by the following subparagraphs:

"(1) the activities arising from the project are carried on in Québec and, if subparagraph *c* of subparagraph 3 of the first paragraph of section 8.6 applies to the project, all or substantially all of the activities are carried on in a designated region;

"(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, reaches at least

(*a*) $300,000,000, if subparagraph *a* of subparagraph 3 of the first paragraph of section 8.6 applies to the project,

(*b*) $200,000,000, if subparagraph *b* of that subparagraph 3 applies to the project,

(*c*) $75,000,000, if subparagraph *c* of that subparagraph 3 applies to the project, or

(*d*) $100,000,000, if subparagraph *d* of that subparagraph 3 applies to the project; and";

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

"(3) where subparagraph *c* of subparagraph 3 of the first paragraph of section 8.6 applies to the project, all or substantially all of the project is carried out in a designated region at any time in the particular year or fiscal period."

(2) Subsection 1 has effect from 11 February 2015.

421. (1) Schedule E to the Act is amended by adding the following after section 8.10:

"**CHAPTER IX**

"SECTORAL PARAMETERS OF TAX CREDIT FOR INTERNATIONAL FINANCIAL CENTRES IN RESPECT OF ACTIVITIES OTHER THAN BACK-OFFICE ACTIVITIES

"**DIVISION I**

"INTERPRETATION AND GENERAL

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

"back-office activities" has the meaning assigned by section 4 of the Act respecting international financial centres;

"international financial centre" means a business described in section 6 of the Act respecting international financial centres;

"qualified international financial transaction" has the meaning assigned by sections 7 to 8 of the Act respecting international financial centres, except for back-office activities referred to in paragraph 22 of that section 7;

"specialized worker" of a corporation for a particular period means an individual who, in any of the individual's taxation years during which the individual works for a corporation, is recognized as a specialist for a particular period of that taxation year, according to a certificate referred to in subparagraph 2 of the first paragraph of section 3.2 that was issued to the corporation;

"tax credit for international financial centres" means the fiscal measure provided for in Title III.5 of Book V of Part I of the Taxation Act, under which a corporation may deduct an amount in computing its tax payable under that Part for a taxation year;

"urban agglomeration of Montréal" has the meaning assigned by section 4 of the Act respecting international financial centres.

"**9.2.** For the purposes of Divisions I to III, the following presumptions must be taken into consideration:

(1) if a corporation holds a valid qualification certificate referred to in subparagraph 1 of the first paragraph of section 2.2, in relation to an international financial centre, that was issued to the corporation for the purposes of Chapter II in respect of a taxation year of the corporation that begins before 27 March 2015, the qualification certificate is deemed to be a business qualification certificate referred to in subparagraph 1 of the first paragraph of section 9.3, in relation to the international financial centre; and

(2) if a corporation holds a valid qualification certificate referred to in subparagraph 2 of the first paragraph of section 2.2 that was issued to the corporation, in respect of an individual, for the purposes of Chapter II in respect of a taxation year of the corporation that begins before 27 March 2015, the qualification certificate is deemed to be an employee qualification certificate referred to in subparagraph 2 of the first paragraph of section 9.3 in respect of the individual.

"**9.3.** A corporation that intends to operate an international financial centre within the urban agglomeration of Montréal and that wishes to benefit from the tax credit for international financial centres must obtain from the Minister

(1) a qualification certificate in respect of that business (in this chapter referred to as a "business qualification certificate"); and

(2) a qualification certificate in respect of each of the individuals for which it wishes to benefit from the tax credit (in this chapter referred to as an "employee qualification certificate").

Moreover, to benefit from the tax credit, such a corporation must also obtain from the Minister

(1) a certificate in respect of that business (in this chapter referred to as a "business certificate"); and

(2) a certificate in respect of each of the individuals for which it claims the tax credit (in this chapter referred to as an "employee certificate").

The certificates referred to in the second paragraph must be obtained for each taxation year for which the corporation intends to claim the tax credit for international financial centres.

"**DIVISION II**

"BUSINESS-RELATED DOCUMENTS

"**9.4.** A business qualification certificate issued to a corporation certifies, subject to the Act respecting international financial centres, that the business

referred to in the certificate is recognized as an international financial centre. It also specifies that the activities engaged in or to be engaged in in the course of carrying on the business pertain to qualified international financial transactions.

"**9.5.** The Minister issues a business qualification certificate to a corporation if the Minister is of the opinion that the activities engaged in or to be engaged in by the corporation in the course of carrying on its business are in compliance with the provisions and objectives of the Act respecting international financial centres.

"**9.6.** A business certificate issued to a corporation certifies that the business that is referred to in the certificate and that is carried on by the corporation in the taxation year for which the application for the certificate is filed is recognized for that year, or for the part of that year that is specified in the certificate, as an international financial centre. It also specifies that the activities engaged in in the course of carrying on the business pertain to qualified international financial transactions.

"**9.7.** The Minister may issue a business certificate to a corporation if, for all or part of the taxation year for which the application for the certificate is filed,

(1) the business qualification certificate issued in respect of the business was valid; and

(2) the Minister is of the opinion that

(*a*) the activities of the business were related to qualified international financial transactions, and

(*b*) the activities of the business that are referred to in subparagraph *a* and, if applicable, the activities of another business of the corporation that are referred to in subparagraph *a* of subparagraph 2 of the first paragraph of section 2.6 required, at all times, the work of at least six individuals each of whom is recognized by the Minister as an eligible employee of the corporation, for all or part of the year or part of year, under an employee certificate or a certificate referred to in subparagraph 2 of the second paragraph of section 2.2 that the corporation obtained in respect of the employee for the year.

Where an individual is a specialized worker of the corporation for a particular period that begins or ends in a taxation year of the corporation, the following presumptions must be taken into account for the purposes of subparagraph *b* of subparagraph 2 of the first paragraph:

(1) the individual is deemed to have been recognized by the Minister as an eligible employee of the corporation for the part of the taxation year that is included in the particular period; and

(2) the corporation is deemed to have obtained an employee certificate in respect of the individual for the taxation year, under which the individual is so recognized.

"**9.8.** If the condition of subparagraph *b* of subparagraph 2 of the first paragraph of section 9.7 is not met for a particular period of a taxation year for which a business qualification certificate issued to a corporation is valid, the Minister may nevertheless recognize the business for the particular period provided the corporation shows, to the Minister's satisfaction, that the situation is temporary and due to exceptional circumstances that are beyond its control.

"**DIVISION III**

"DOCUMENTS RELATING TO EMPLOYEES

"**9.9.** An employee qualification certificate issued to a corporation certifies that the individual referred to in the certificate is recognized by the Minister as an eligible employee of the corporation for the purposes of this chapter.

"**9.10.** In order for the Minister to recognize an individual as an eligible employee of a corporation, the Minister must be of the opinion that it may reasonably be expected that, from the date specified in the qualification certificate, the individual will be working full-time for the corporation, that is, at least 26 hours per week, for an expected minimum period of 40 weeks, and that his or her duties with the corporation will be devoted, in a proportion of at least 75%, to carrying out qualified international financial transactions as part of the operations of a business of the corporation that constitutes or is to constitute an international financial centre.

"**9.11.** An employee certificate issued to a corporation certifies that the individual referred to in the certificate is recognized by the Minister, for the purposes of this chapter, as an eligible employee of the corporation for the taxation year for which the application for the certificate was made or for the part of that taxation year that is specified in the application.

"**9.12.** The Minister recognizes an individual as an eligible employee of a corporation if

(1) the employee qualification certificate that was issued to the corporation in respect of the individual is valid;

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

(3) the individual's duties with the corporation were devoted, in a proportion of at least 75%, to carrying out qualified international financial transactions as part of the operations of a business of the corporation in respect of which a business qualification certificate was valid.

"**9.13.** The duties of an individual with a corporation that are devoted to carrying out a qualified international financial transaction mean the duties that are directly attributable to the transactional process that is specific to the transaction.

However, unless they constitute in themselves a qualified international financial transaction, the individual's duties that relate to legal affairs, communications, accounting, finance, taxation, corporate management, human and physical resources management, electronic data processing, marketing, messenger services, reception work or secretarial work do not constitute duties that are directly attributable to the transactional process that is specific to a qualified international financial transaction.

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

"**DIVISION IV**

"SPECIAL RULES

"**9.15.** The Minister is justified in revoking a business qualification certificate issued under this chapter if the Minister is of the opinion that the activities engaged in, in the course of carrying on the business referred to in the certificate, by the corporation that obtained it are no longer in compliance with the provisions or the objectives of the Act respecting international financial centres, whether or not the corporation contravened the provisions of the Act respecting international financial centres or of this Act.

"**9.16.** The effective date of the revocation of a qualification certificate or certificate issued under this chapter may not precede the date of the notice of revocation by more than four years.

"**9.17.** The Minister may, before issuing a qualification certificate or a certificate under this chapter or before amending or revoking such a document, obtain the advice of CFI Montréal — Centre Financier International or of any other body pursuing similar objectives."

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

422. (1) Section 3.8 of Schedule H to the Act is amended

(1) by replacing subparagraphs 2 and 3 of the first paragraph by the following subparagraphs:

"(2) documentaries comprising at least 30 minutes of programming or, in the case of a series, at least 30 minutes of programming per episode, and documentaries intended for minors, which may comprise less;

"(3) television magazine and variety programs, including variety programs featuring educational games, quizzes and contests for minors;";

(2) by striking out the second and fourth paragraphs.

(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 17 March 2016.

423. (1) Section 3.9 of Schedule H to the Act is amended by replacing "for children under 13 years of age" in subparagraph 9 of the first paragraph by "for minors".

(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 17 March 2016.

424. (1) Section 3.17 of Schedule H to the Act is amended

(1) by replacing "for a young audience" in subparagraph 3 of the first paragraph by "for minors";

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

"For the purposes of subparagraph 3 of the first paragraph, a production intended for minors means a French-language one-off or serial production intended for minors which

(1) is designed and produced according to their expectations rather than those of adults, features young protagonists and reflects reality from a young person's point of view; and";

(3) by striking out subparagraph 2 of the second paragraph.

(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 17 March 2016.

425. (1) Section 3.23 of Schedule H to the Act is amended by replacing "for children under 13 years of age" in paragraph 3 by "for minors".

(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 17 March 2016.

426. (1) Section 4.5 of Schedule H to the Act is amended by replacing "for children under 13 years of age" in subparagraphs 2 and 3 of the first paragraph by "for minors".

(2) Subsection 1 applies in respect of a production for which an application for a qualification certificate is filed with the Société de développement des entreprises culturelles after 17 March 2016.

427. (1) Section 4.6 of Schedule H to the Act is amended by replacing "for children under 13 years of age" in subparagraph 9 of the first paragraph by "for minors".

(2) Subsection 1 applies in respect of a production for which an application for a qualification certificate is filed with the Société de développement des entreprises culturelles after 17 March 2016.

428. (1) Section 5.5 of Schedule H to the Act is amended

(1) by replacing subparagraphs 2 and 3 of the first paragraph by the following subparagraphs:

"(2) documentaries comprising at least 30 minutes of programming or, in the case of a series, at least 30 minutes of programming per episode, and documentaries intended for minors, which may comprise less;

"(3) television magazine and variety programs, including variety programs featuring educational games, quizzes and contests for minors;";

(2) by striking out the second and fourth paragraphs.

(2) Subsection 1 applies in respect of a production for which an application for an approval certificate is filed with the Société de développement des entreprises culturelles after 17 March 2016.

429. (1) Section 5.6 of Schedule H to the Act is amended by replacing "for children under 13 years of age" in paragraph 9 by "for minors".

(2) Subsection 1 applies in respect of a production for which an application for an approval certificate is filed with the Société de développement des entreprises culturelles after 17 March 2016.

430. (1) Section 7.4 of Schedule H to the Act is amended by replacing the third paragraph by the following paragraph:

"If applicable, the favourable advance ruling or the qualification certificate also specifies that the performance is

(1) a musical comedy in respect of which any of the periods referred to in section 7.2 had not ended on 20 March 2012; or

(2) a comedy show for which the application for an advance ruling or, in the absence of such an application, an application for a qualification certificate for the period referred to in paragraph 1 of section 7.2 is filed with the Société de développement des entreprises culturelles after 30 June 2015 or, in the event that the Société considers that the work on the show was not sufficiently advanced on 26 March 2015, after that date."

(2) Subsection 1 has effect from 27 March 2015.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

431. (1) Section 33 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is amended by replacing paragraph *b* of the definition of "specified employer" in the first paragraph by the following paragraph:

"(*b*) a municipal or public body performing a function of government in Canada, a mandatary body of such a municipal or public body, or a corporation, commission or association exempt from tax under Part I of the Taxation Act under section 985;".

(2) Subsection 1 has effect from 4 June 2014.

432. (1) Section 34 of the Act is amended

(1) by replacing subparagraphs i and i.1 of subparagraph *a* of the second paragraph by the following subparagraphs:

"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,

(1) 2.5% for the year 2017,

(2) 2.3% for the year 2018,

(3) 2.15% for the year 2019,

(4) 2.05% for the year 2020, or

(5) 2% for a year subsequent to the year 2020,

"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) 1.55% for the year 2017,

(2) 1.5% for the years 2018 to 2020, or

(3) 1.45% for a year subsequent to the year 2020,";

(2) by replacing the formula in subparagraph ii of subparagraph *a* of the second paragraph by the following formula:

"A + (B × C)";

(3) by replacing the formula in subparagraph ii.1 of subparagraph *a* of the second paragraph by the following formula:

"D + (E × C)";

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

"In the formulas in subparagraphs ii and ii.1 of subparagraph *a* of the second paragraph,

(*a*) A is

i. 2.06% for the year 2017,

ii. 1.81% for the year 2018,

iii. 1.6225% for the year 2019,

iv. 1.4975% for the year 2020, or

v. 1.435% for a year subsequent to the year 2020;

(*b*) B is

i. 0.44% for the year 2017,

ii. 0.49% for the year 2018,

iii. 0.5275% for the year 2019,

iv. 0.5525% for the year 2020, or

v. 0.565% for a year subsequent to the year 2020;

(*c*) C is the quotient obtained by dividing the employer's total payroll for the year by $1,000,000;

(*d*) D is

i. 0.8725% for the year 2017,

ii. 0.81% for the years 2018 to 2020, or

iii. 0.7475% for a year subsequent to the year 2020; and

(*e*) E is

i. 0.6775% for the year 2017,

ii. 0.69% for the years 2018 to 2020, or

iii. 0.7025% for a year subsequent to the year 2020."

(2) Subsection 1 applies from 1 January 2017.

433. (1) Section 34.1.0.3 of the Act is amended

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

"(*b*) B is, subject to the sixth and seventh paragraphs, the aggregate of";

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

"ii. the product obtained by multiplying the basic rate determined for the year in respect of the employer under section 771.0.2.3.1 of the Taxation Act by 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 that Act exceeds the excess amount determined under subparagraph i; and";

(3) by replacing the sixth and seventh paragraphs by the following paragraphs:

"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, subparagraph i of subparagraph *b* of the fourth paragraph is to be read as if "8% of" were replaced by "the product obtained by multiplying the difference between the basic rate determined for the year in respect of the employer under section 771.0.2.3.1 of the Taxation Act and the percentage determined for the year in its respect under section 771.0.2.5 of that Act by".

Where the employer is a primary and manufacturing sectors corporation, within the meaning assigned by the first paragraph of section 771.1 of the Taxation Act, to which paragraph *d*.4 of subsection 1 of section 771 of that Act applies for the taxation year, subparagraph i of subparagraph *b* of the fourth paragraph is to be read as if "8% of" were replaced by "the product obtained by multiplying the difference between the basic rate determined for the year in respect of the employer under section 771.0.2.3.1 of the Taxation Act and the percentage determined for the year in its respect under section 771.0.2.6 of that Act by"."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2016. However, where section 34.1.0.3 of the Act applies to the taxation year that includes that date, it is to be read

(1) as if "to the sixth and seventh paragraphs" in the portion of subparagraph *b* of the fourth paragraph before subparagraph i were replaced by "to the sixth paragraph"; and

(2) without reference to the seventh paragraph.

434. (1) Section 34.1.6 of the Act is amended by inserting the following paragraphs after the third paragraph:

"The Minister may waive, in whole or in part, an amount determined under subparagraph *b* of the second paragraph for the particular year—to the extent that the amount is attributable to a particular amount described in the second paragraph of section 725.1.2 of the Taxation Act (chapter I-3)—where the number of years to which the particular amount relates results from exceptional circumstances beyond the individual's control.

A decision of the Minister under the fourth paragraph is not subject to opposition or appeal."

(2) Subsection 1 applies from the year 2008.

435. (1) The Act is amended by inserting the following after section 34.1.16:

"§3.3. — *Credit to avoid double taxation*

"**34.1.17.** An employer that is the State or any of its mandataries is deemed to have made an overpayment for a particular year to the Minister of Revenue, for the purposes of this division, in respect of the wages that the employer pays in the particular year to an employee (in this section referred to as the "seconded employee") who is deemed to report for work in the particular year at an establishment of the employer in Québec under section 4 of the Regulation respecting contributions to the Québec Health Insurance Plan (chapter R-5, r. 1), is deemed to pay to the employee or pays in respect of the employee.

The overpayment referred to in the first paragraph is equal to the lesser of

(*a*) the aggregate of all amounts each of which is the amount of a contribution similar to the contribution provided for in section 34 that the employer is required to pay in accordance with the legislation of a government, other than that of Québec, in respect of the wages that the employer pays in the particular year to the seconded employee, is deemed to pay to the employee or pays in respect of the employee; and

(*b*) the aggregate of all amounts each of which is the amount of the contribution that the employer is required to pay for the particular year under section 34 in respect of the wages that the employer pays in the particular year to the seconded employee, is deemed to pay to the employee or pays in respect of the employee.

"**34.1.18.** An employer that is deemed to have made an overpayment for a particular year for the purposes of this division under the first paragraph of section 34.1.17 may obtain a reimbursement by filing a written application with the Minister of Revenue within four years after the end of the particular year. The application must be accompanied by documents and information allowing the Minister to determine the amount of the overpayment."

(2) Subsection 1 applies from the year 2015.

436. (1) Section 37.1 of the Act is amended by replacing the definition of "dependent child" by the following definition:

""dependent child" of an individual for a year means

(*a*) a child in respect of whom the individual or the individual's eligible spouse for the year has received, for the last month of the year or, if the individual died in the year and had no eligible spouse, for the month of the individual's death, an amount deemed under section 1029.8.61.18 of the Taxation Act (chapter I-3) to be an overpayment of tax payable or would have received such an amount for that month had the child not died in the year;

(*b*) a child born or adopted in the last month of the year, if it may reasonably be considered that the individual or the individual's eligible spouse for the year will receive in respect of that child, for the first month following that year, an amount deemed under that section 1029.8.61.18 to be an overpayment of tax payable; or

(*c*) a child in respect of whom the individual or the individual's eligible spouse for the year has deducted an amount in computing tax payable for the year under section 776.41.14 of that Act, or could have deducted such an amount if the individual or the individual's eligible spouse had been resident in Québec, for the purposes of that Act, throughout the year or, if the individual or the individual's eligible spouse died in the year, throughout the period of the year preceding the time of death;".

(2) Subsection 1 applies from the year 2016.

437. (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. $15,360 where, for the year, the individual has no eligible spouse and no dependent child,

"ii. $24,890 where, for the year, the individual has no eligible spouse but has one dependent child,

"iii. $28,210 where, for the year, the individual has no eligible spouse but has more than one dependent child,

"iv. $24,890 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) $28,210 where the individual has one dependent child for the year, or

"(2) $31,275 where the individual has more than one dependent child for the year; and".

(2) Subsection 1 applies from the year 2015.

438. (1) Section 37.7 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*a*) is a person benefitting from the coverage provided for by the basic prescription drug insurance plan established by the Act respecting prescription drug insurance (chapter A-29.01) under a group insurance contract, an employee benefit plan or an individual insurance contract referred to in section 42.2 of that Act applicable to a group of persons determined in accordance with section 15.1 of that Act;".

(2) Subsection 1 has effect from 30 August 2006.

439. (1) Section 37.16.1 of the Act is amended, in the second paragraph,

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

"(*a*.1) an amount received in respect of the loss of all or part of an income from an office or employment, pursuant to an insurance plan, referred to in section 43 of the Taxation Act;";

(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); or".

(2) Subsection 1 applies from the year 2013.

440. (1) Section 37.17 of the Act is amended

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

"(*a*) where the particular year is the year 2016,

i. if the individual's income for the year is greater than $18,570 but does not exceed $41,265, an amount equal to the lesser of $50 and 5% of the amount by which that income exceeds $18,570,

ii. if the individual's income for the year is greater than $41,265 but does not exceed $134,095, an amount equal to the lesser of $175 and the aggregate of $50 and 5% of the amount by which that income exceeds $41,265, or

iii. if the individual's income for the year is greater than $134,095, an amount equal to the lesser of $1,000 and the aggregate of $175 and 4% of the amount by which that income exceeds $134,095;";

(2) by striking out subparagraphs *b* and *c* of the first paragraph;

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

"(*a*) $1,000, where the particular year is the year 2016;";

(4) by striking out subparagraphs *b* and *c* of the fifth paragraph.

(2) Subsection 1 applies from the year 2016.

(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 2016 and after 31 March 2016 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 *a* 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 2015 and subparagraph *a* of the first paragraph of that section 37.17, as that section read in its application to the year 2015, is deemed not to have been in force; and

(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 2016 and after 31 March 2016 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 *a* 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 2014 and 2015 and

(*a*) subparagraphs *a* to *c* of the first paragraph of that section 37.17, as that section read in its application to the year 2014, are deemed not to have been in force, and

(*b*) subparagraph *a* of the first paragraph of that section 37.17, as that section read in its application to the year 2015, is deemed not to have been in force.

441. (1) Sections 37.17.1 and 37.17.2 of the Act are repealed.

(2) Subsection 1 applies from the year 2016.

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

442. (1) Section 34 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (chapter R-24.0.2) is amended

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

"**34.** The remuneration of a resource is determined as follows:";

(2) by replacing subparagraph *c* of paragraph 4 by the following subparagraph:

"(*c*) financial compensation so that a resource may enjoy coverage under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), and financial compensation intended to provide access to services with regard to employment benefits."

(2) Subsection 1 has effect from 1 January 2012.

EDUCATIONAL CHILDCARE ACT

443. (1) The Educational Childcare Act (chapter S-4.1.1) is amended by inserting the following section after section 88.1:

"**88.1.0.1.** For the purposes of the definition of "individual's income" in section 88.1, where an individual was not, for the purposes of the Taxation Act (chapter I-3), resident in Canada throughout the year preceding the particular year to which that definition refers, the individual's income for the preceding year is deemed to be equal to the income that would be determined in respect of the individual for the preceding 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 preceding year."

(2) Subsection 1 has effect from 21 April 2015.

ACT RESPECTING THE QUÉBEC SALES TAX

444. Section 17.0.1 of the Act respecting the Québec sales tax (chapter T-0.1) is amended by replacing "prescribed" in paragraph 4 by "determined".

445. (1) Section 26.2 of the Act is amended by replacing the definition of "specified year" in the first paragraph by the following definition:

""specified year" has the meaning assigned by section 217 of the Excise Tax Act."

(2) Subsection 1 applies to a specified year of a person that ends after 31 December 2012.

446. Section 55.0.2 of the Act is amended by replacing "prescribed" in paragraph 4 by "determined".

447. (1) The Act is amended by inserting the following section after section 198.5:

"**198.6.** A supply of a product that is a sanitary napkin, tampon, sanitary belt, menstrual cup or other similar product and that is marketed exclusively for feminine hygiene is a zero-rated supply."

(2) Subsection 1 applies in respect of a supply made after 30 June 2015.

448. (1) Section 330.1 of the Act is amended by replacing "valeur symbolique" by "valeur nominale" wherever it appears in the following provisions of paragraph 2 in the French text:

— subparagraphs *a* and *b*;

— the portion of subparagraph *c* before subparagraph i;

— subparagraph iii of subparagraph *c*.

(2) Subsection 1 has effect from 1 January 2015.

449. (1) Section 402.21 of the Act is amended by replacing subparagraphs 3 and 4 of the first paragraph by the following subparagraphs:

"(3) in the case of an election under section 402.18, state the percentage specified for each qualifying employer, which percentage must be equal to the percentage specified for that employer in the valid election under subsection 5 of section 261.01 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) for the claim period; and

"(4) in the case of an election under section 402.19, state the percentage specified for each qualifying employer, which percentage must be equal to the percentage specified for that employer in the valid election under subsection 6 of section 261.01 of the Excise Tax Act for the claim period."

(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 has filed a valid election with the Minister under section 402.18 or 402.19 of the Act before 15 November 2016. However, where section 402.21 of the Act applies in respect of a claim period that is deemed, because of the seventh paragraph of section 402.13 of the Act, to begin on 1 January 2013, subparagraphs 3 and 4 of the first paragraph of section 402.21 of the Act are to be read as follows:

"(3) in the case of an election under section 402.18, state the percentage specified for each qualifying employer, which percentage must be equal to the percentage specified for that employer in the valid election under subsection 5 of section 261.01 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) for the claim period that includes 1 January 2013; and

"(4) in the case of an election under section 402.19, state the percentage specified for each qualifying employer, which percentage must be equal to the percentage specified for that employer in the valid election under subsection 6 of section 261.01 of the Excise Tax Act for the claim period that includes 1 January 2013."

450. (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, who is neither a prescribed person or a person of a prescribed class nor a selected listed financial institution for the purposes of that Part IX, 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.

451. (1) Section 433.22 of the Act is amended by replacing the portion of subparagraph 1 of the third paragraph before subparagraph *a* by 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 values of A and B 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, 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".

(2) Subsection 1 has effect from 1 January 2013.

452. Section 450 of the Act is amended by replacing "any of sections 57, 213 or 215 to 219 applies" by "section 57 or 213 applies".

453. (1) Section 450.0.1 of the Act is amended

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

""qualifying pension entity" has the meaning assigned by section 402.13;";

(2) by replacing the definition of "claim period" by the following definition:

""claim period" has the meaning assigned by section 402.13;".

(2) Subsection 1 has effect from 1 January 2013.

454. Section 457.1.3 of the Act is amended by striking out the definition of "gross revenue".

455. (1) Section 458.8 of the Act is amended by replacing the third paragraph by the following paragraph:

"Despite any other provision of this division, a person's reporting period that follows the particular reporting period that is deemed to end on 31 December 2012 under this section, or that begins on 1 January 2013 following the person's registration under section 407.6, ends on the day on which the person's reporting period under Part IX of the Excise Tax Act that includes 1 January 2013 ends, unless the person is both a financial institution

referred to in paragraph 6 or 9 of the definition of "listed financial institution" in section 1 and a selected listed financial institution throughout the reporting period without being a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout the reporting period for the purposes of that Part IX that includes 1 January 2013."

(2) Subsection 1 has effect from 1 January 2013.

456. (1) Section 489.1 of the Act is amended by replacing the first paragraph by the following paragraph:

"**489.1.** In the case of beer produced in Québec by a particular person, the specific tax that a person is required to pay under this Title in respect of beer is reduced by the prescribed percentage, on the prescribed terms and conditions."

(2) Subsection 1 applies in respect of beer sold after 31 May 2016.

457. (1) The Act is amended by inserting the following section after section 515:

"**515.1.** For the purposes of this Title, a premium payable under an individual insurance contract referred to in section 42.2 of the Act respecting prescription drug insurance (chapter A-29.01) is deemed to be a group insurance premium."

(2) Subsection 1 applies in respect of a premium paid after 31 December 2015.

458. (1) Section 541.23 of the Act is amended

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

""ready-to-camp unit" has the meaning assigned by section 6.1 of the Regulation respecting tourist accommodation establishments (chapter E-14.2, r. 1);";

(2) by replacing the definition of "accommodation unit" by the following definition:

""accommodation unit" includes a room, a bed, a suite, an apartment, a house, a cottage or a ready-to-camp unit;".

(2) Subsection 1 applies from 1 November 2016.

459. (1) Section 541.24 of the Act is amended

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

"(1) where the supply is made by the operator of a sleeping-accommodation establishment, a tax computed at the rate of 3.5% of the value of the consideration for the overnight stay; or

"(2) where the supply is made by an intermediary, a specific tax equal to $3.50 per overnight stay for each unit.";

(2) by striking out subparagraphs 3 and 4 of the first paragraph;

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

"For the purposes of subparagraph 1 of the first paragraph, where a property or service is supplied together with the accommodation unit for a single consideration, the value of the consideration for the overnight stay is solely the amount attributable to the supply of the accommodation unit."

(2) Subsection 1 applies in respect of the supply of an accommodation unit that is invoiced after 31 October 2016 for occupancy after that date, unless

(1) the accommodation unit is supplied by an intermediary to whom the accommodation unit was supplied before 1 November 2016; or

(2) the operator of a sleeping-accommodation establishment has invoiced the supply of the accommodation unit to a travel intermediary that is a travel agent within the meaning of section 2 of the Travel Agents Act (chapter A-10), a foreign tour operator or a convention organizer that supplies the accommodation unit to a convention attendee, consideration has been set under an agreement entered into before 1 November 2016 between the operator of the sleeping-accommodation establishment and the travel intermediary, and occupation of the accommodation unit takes place after 31 October 2016 and before 1 August 2017.

460. (1) Section 541.25 of the Act is amended by replacing subparagraphs 1 and 2 of the third paragraph by the following subparagraphs:

"(1) where the supply is made to a client, the tax provided for in subparagraph 2 of the first paragraph of section 541.24; or

"(2) where the supply is made to a person other than a client, an amount equal to the tax referred to in subparagraph 1."

(2) Subsection 1 applies in respect of the supply of an accommodation unit that is invoiced after 31 October 2016 for occupancy after that date, unless

(1) the accommodation unit is supplied by an intermediary to whom the accommodation unit was supplied before 1 November 2016; or

(2) the operator of a sleeping-accommodation establishment has invoiced the supply of the accommodation unit to a travel intermediary that is a travel agent within the meaning of section 2 of the Travel Agents Act (chapter A-10), a foreign tour operator or a convention organizer that supplies the accommodation unit to a convention attendee, consideration has been set under an agreement entered into before 1 November 2016 between the operator of the sleeping-accommodation establishment and the travel intermediary, and occupation of the accommodation unit takes place after 31 October 2016 and before 1 August 2017.

461. (1) Section 541.32 of the Act is amended by replacing the portion of the second paragraph before subparagraph 1 by the following:

"However, where subparagraph 1 of the first paragraph of section 541.24 applies, the person shall state the amount of the tax separately and specify that the amount is the 3.5% tax on lodging if".

(2) Subsection 1 applies in respect of the supply of an accommodation unit that is invoiced after 31 October 2016 for occupancy after that date, unless

(1) the accommodation unit is supplied by an intermediary to whom the accommodation unit was supplied before 1 November 2016; or

(2) the operator of a sleeping-accommodation establishment has invoiced the supply of the accommodation unit to a travel intermediary that is a travel agent within the meaning of section 2 of the Travel Agents Act (chapter A-10), a foreign tour operator or a convention organizer that supplies the accommodation unit to a convention attendee, consideration has been set under an agreement entered into before 1 November 2016 between the operator of the sleeping-accommodation establishment and the travel intermediary, and occupation of the accommodation unit takes place after 31 October 2016 and before 1 August 2017.

462. (1) Section 677 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 15:

"(15.1) determine, for the purposes of section 119.2, which supplies are prescribed supplies and, for the purposes of subparagraph *b* of subparagraph 2 of the first paragraph of that section, which persons or classes of persons and circumstances or conditions are prescribed persons or prescribed classes of persons and prescribed circumstances or conditions;";

(2) by inserting the following subparagraph after subparagraph 41.2:

"(41.3) determine, for the purposes of paragraph 3 of section 402.24, the prescribed circumstances;";

(3) by replacing subparagraph 55.1 by the following subparagraph:

"(55.1) determine, for the purposes of section 541.24, the prescribed sleeping-accommodation establishments and the prescribed tourist regions;".

(2) Paragraph 1 of subsection 1 applies in respect of a supply made after 26 February 2008.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2013.

(4) Paragraph 3 of subsection 1 applies from 1 November 2016.

FUEL TAX ACT

463. Section 45.6 of the Fuel Tax Act (chapter T-1) is replaced by the following section:

"**45.6.** Where, in proceedings under this Act, proof that a person is the registered owner of a motor vehicle is required, a copy of the registration certificate of the vehicle or another document consisting of information contained in the register kept by the Société de l'assurance automobile du Québec under section 10 of the Highway Safety Code (chapter C-24.2) and certified by the Société is admissible as evidence."

ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

464. (1) Section 182 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (2003, chapter 2) is amended

(1) by replacing subsection 2 by the following subsection:

"(2) Subsection 1 applies in respect of distributions made after 15 March 2001. However, where section 691.1 of the said Act applies in respect of a distribution of property (in this subsection referred to as the "distributed property") made after 31 December 2001 and before 1 January 2009 by a particular trust, it is to be read without reference to subparagraph ii of paragraph *b*, if

(1) section 467 of the said Act was not applicable in respect of the distributed property, or property for which it was substituted, at any time during which the distributed property or the substituted property was held by

(*a*) the particular trust,

(*b*) a trust that made a disposition, to which section 692.8 of the said Act applied, to the particular trust, or

(*c*) a trust that made a disposition, to which section 692.8 of the said Act applied, to a trust described in subparagraph *b* or in this subparagraph; and

(2) the only property in respect of which section 467 of the said Act was applicable at a time at which it was held by a trust described in paragraph 1 is a property that was held by the trust before 1 January 1989 at a time at which section 467 of the said Act was applicable in respect of the property.";

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

"(3) In addition, where section 691.1 of the said Act applies in respect of distributions made after 31 December 1999 and before 16 March 2001, the portion of that section before paragraph *a* shall be read as follows:

"**691.1.** Notwithstanding section 688, the rules set out in section 688.1 apply where any particular property of a personal trust or a prescribed trust is distributed by the trust to a taxpayer who is a beneficiary under the trust as consideration for all or any part of the taxpayer's capital interest in the trust and where"."

(2) Subsection 1 has effect from 3 July 2003.

465. This Act comes into force on 8 February 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 2
AN ACT TO ENSURE THE CONTINUITY OF THE PROVISION OF LEGAL SERVICES WITHIN THE GOVERNMENT AND TO ALLOW CONTINUED NEGOTIATION AND THE RENEWAL OF THE COLLECTIVE AGREEMENT OF THE EMPLOYEES WHO PROVIDE THOSE LEGAL SERVICES

Bill 127
Introduced by Mr. Pierre Moreau, Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor
Introduced 27 February 2017
Passed in principle 28 February 2017
Passed 28 February 2017
Assented to 28 February 2017

Coming into force: 28 February 2017

Legislation amended: None

Explanatory notes

The purpose of this Act is to ensure the continuity of the provision of legal services within the Government. The Act also provides for continued negotiation of the collective agreement of the employees whose functions consist in providing such services. In the event that no agreement is reached, it provides for the content of the collective agreement.

To that end, the Act provides, among other things, that the advocates and notaries appointed in accordance with the Public Service Act and represented by Les avocats et notaires de l'État québécois are required to cease participating in the current strike and resume work according to their normal work schedule and other applicable conditions of employment.

The Act also provides for a negotiation mechanism allowing, first, continued negotiation with the possibility of appointing a conciliator and, second, a mediation process if necessary.

(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes (*cont'd*)

The Act provides for the renewal of the collective agreement binding the advocates and notaries which expired on 31 March 2015, either according to the agreement reached by the parties during the continued negotiation or, in the event that no agreement is reached, by making certain modifications to the collective agreement, in particular to increase the salary scale.

Lastly, administrative, civil and penal provisions are included to secure the continuity of the provision of the legal services concerned.

Chapter 2

AN ACT TO ENSURE THE CONTINUITY OF THE PROVISION OF LEGAL SERVICES WITHIN THE GOVERNMENT AND TO ALLOW CONTINUED NEGOTIATION AND THE RENEWAL OF THE COLLECTIVE AGREEMENT OF THE EMPLOYEES WHO PROVIDE THOSE LEGAL SERVICES

[*Assented to 28 February 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

PURPOSE AND SCOPE

1. The purpose of this Act is to ensure the continuity of the provision of legal services within the Government. The Act also provides for continued negotiation of the collective agreement of the employees whose functions consist in providing such services. In the event that no agreement is reached, it provides for the content of the collective agreement.

2. In this Act,

"association" means Les avocats et notaires de l'État québécois, the association which succeeded the Association des juristes de l'État pursuant to a decision of the Commission des relations du travail dated 23 November 2015 and which is certified under sections 66 and 67 of the Public Service Act (chapter F-3.1.1), as well as any association that succeeds it;

"employee" means an advocate or notary appointed in accordance with the Public Service Act who is represented by the association on 28 February 2017 or begins to be represented by the association after that date; and

"public body" means a government department or a body in respect of which the association is certified under sections 66 and 67 of the Public Service Act.

3. The National Assembly and any person appointed or designated by the National Assembly to exercise a function under its authority, whose personnel is appointed in accordance with the Public Service Act, and in respect of which the association is certified to represent employees, are considered to be public bodies for the purposes of this Act.

DIVISION II

CONTINUITY OF SERVICES

4. All employees must, as of 8:30 a.m. on Wednesday, 1 March 2017, cease participating in the current strike and resume work according to their normal work schedule and other applicable conditions of employment.

All employees must, as of that time, fulfil the duties attached to their respective functions and perform all their professional or administrative activities, according to the conditions of employment contained in the collective agreement between the association and the Government which expired on 31 March 2015.

5. Employees are prohibited from participating in any concerted action which involves a stoppage, slowdown, reduction or degradation of the duties attached to their respective functions or of their professional or administrative activities, or the effect of which is to prevent, hinder or reduce the provision of legal services or to delay penal, civil or administrative proceedings.

6. All public bodies, their officers and their representatives must, as of 8:30 a.m. on Wednesday, 1 March 2017, take the appropriate measures to ensure that legal services are provided by the employees.

7. The association is prohibited from calling or continuing a strike or participating in any concerted action if the strike or concerted action involves a contravention by employees of section 4 or section 5.

Similarly, a lock-out is prohibited if it involves such a contravention.

8. The association must take the appropriate measures to induce the employees it represents to comply with section 4 and not contravene sections 5, 9 and 10.

9. No one may, by omission or otherwise, in any manner prevent or impede the fulfilment of the duties attached to an employee's functions, the provision of legal services by an employee or the performance by an employee of his or her work or of his or her professional or administrative activities, or directly or indirectly contribute to slowing down or delaying the performance of such work or activities.

10. No one may hinder a person's access to a place if the person is authorized or has a duty to be there and if the place is a place where an employee must exercise his or her functions.

DIVISION III

ADMINISTRATIVE AND CIVIL MEASURES

§1. — *Union assessments and dues*

11. On noting that its employees are not complying with section 4 or section 5 in sufficient number to ensure that its services are provided, a public body must suspend withholding any union assessment or dues or amount in lieu thereof from the salary of each of the employees represented by the association.

The suspension is effective for a period equal to 12 weeks per day or part of a day during which it is noted by the public body that its employees are not complying with section 4 or section 5 in sufficient number to ensure that its services are provided.

12. Despite any clause of the applicable collective agreement, employees are not required to pay any assessment, dues, contribution or other amount in lieu thereof to the association or to a third party for the benefit of the association for the duration of the suspension under section 11.

§2. — *Remuneration of employees*

13. No public body may remunerate an employee who contravenes section 4 or section 5 for the period during which the contravention occurred.

In addition, if the contravention consists in absence from work or participation in a work stoppage, the salary to be paid to the employee under the collective agreement for work performed after the absence or work stoppage is reduced by an amount equal to the salary the employee would have received for each period of absence or work stoppage.

A public body must make the deductions resulting from the application of the second paragraph up to 20% of the salary per pay period and pay the sums deducted to a registered charity within the meaning of the Taxation Act (chapter I-3) designated by order of the Government.

14. Any disagreement as to the application of section 13 is to be dealt with according to the grievance settlement procedure.

An employee is entitled to reimbursement of the amount withheld but only on showing that he or she complied with section 4 or section 5, as applicable, or was prevented from complying with that section despite having taken all reasonable means to do so and that the failure to comply with section 4 or section 5 was not part of any concerted action.

A person to whom a decision of a public body under this section is referred for arbitration may only confirm or quash the decision, and may do so only on the basis of the second paragraph.

§3. — *Employees released to carry on union activities*

15. No public body may remunerate an employee released to carry on union activities for a day or part of a day during which the association contravenes section 7.

In addition, the salary to be paid to the employee under the collective agreement for work performed after the association's contravention is reduced by an amount equal to the amount that would have been paid to the employee had the contravention not occurred.

On noting a contravention referred to in the first paragraph by the association, a public body must make the deductions resulting from the application of the second paragraph up to 20% of the salary per pay period and pay the sums deducted to a registered charity within the meaning of the Taxation Act designated by order of the Government.

16. Any disagreement as to the application of section 15 is to be dealt with according to the grievance settlement procedure.

An employee is entitled to reimbursement of the amount withheld but only on showing that he or she did not participate in the activities of the association that are related to the contravention.

A person to whom a decision of a public body under this section is referred for arbitration may only confirm or quash the decision, and may do so only on the basis of the second paragraph.

17. On noting that the association has engaged in an act described in section 7, a public body must, after giving notice to the association, suspend, for the period determined under the third paragraph, paying the salary of any employee released during that period to carry on union activities for the association, for the time during which the employee is released.

The first paragraph also applies if it is noted by a public body that the employees are not complying with section 4 or section 5 in sufficient number to ensure that its services are provided.

The suspension prescribed by this section is effective for a period equal to 12 weeks per day or part of a day during which the circumstances described in the first or second paragraph are noted by the public body.

§4. — *Work reorganization*

18. If the employees of a public body do not comply with section 4 or section 5 in sufficient number to ensure that services are provided, the Government may, by order, from the date, for the period and on the conditions it specifies and exclusively for the purpose of ensuring the provision of the public body's services, replace, amend or strike out any clause of the collective

agreement between the public body and the association in order to provide for the manner in which the public body is to fill a position, hire new employees and handle any matter related to work organization.

§5. — *Civil liability*

19. The association is liable for any injury caused during a contravention of section 4 or section 5 by employees it represents unless it proves that the injury is not a result of the contravention or that the contravention is not part of any concerted action.

20. A person who suffers injury because of an act in contravention of section 4 or section 5 may apply to the competent court to obtain compensation.

Despite article 575 of the Code of Civil Procedure (chapter C-25.01), if a person who suffered such injury brings a class action under Book VI of that Code by way of a motion in accordance with the second paragraph of article 574 of that Code, the court authorizes the bringing of the class action if it is of the opinion that the person to whom the court intends to ascribe the status of representative is in a position to adequately represent the members of the group described in the motion.

DIVISION IV

MECHANISM FOR THE NEGOTIATION AND RENEWAL OF THE EMPLOYEES' COLLECTIVE AGREEMENT

§1. — *Continued negotiation*

21. The association and the employer must, as of the date of coming into force of this Act, continue negotiating diligently and in good faith, for a maximum period of 45 days, with a view to reaching an agreement.

22. The Minister of Labour may, only once and at the joint request of the association and the employer, extend the negotiation period provided for in section 21. The duration of the extension is determined by the Minister of Labour and may not exceed 15 days.

23. The association or the employer may, at any time during the 45-day period or the extension granted under section 22, ask the Minister of Labour to appoint a conciliator.

24. At the expiry of the 45-day period or of the extension granted under section 22, the association and the employer must, with the assistance of the conciliator, if applicable, draw up a list of all the matters on which they agree.

If the association and the employer continue to disagree on certain matters, the association and the employer must each prepare a list of those matters and

of their most recent proposal for each. Each party must send its list to the other party within five days.

§2. — *Mediation process*

25. Within five days after receiving the lists mentioned in section 24, the association and the employer must agree on the choice of a mediator, to be appointed by the Minister of Labour. If they fail to agree, the Minister of Labour appoints a mediator, after consulting the association and the employer, within 15 days after receiving the lists mentioned in section 24.

26. The mediator appointed by the Minister of Labour must

(1) have recognized experience in the field of labour relations; and

(2) not be or have been an employee, officer, representative or member of the association or the Government in the seven years preceding his or her appointment.

27. The mediator's remuneration and expenses must, failing agreement between the association and the employer, be set by the Minister of Labour. They are to be borne equally by the association and the employer.

28. The mediator must attempt to bring the association and the employer to an agreement within 30 days after the mediator's appointment. The Minister of Labour may, only once and at the mediator's request, extend that 30-day period. The duration of the extension is determined by the Minister of Labour and may not exceed 15 days.

29. The mediation process concerns the employees' conditions of employment. However, any direct or indirect modification of the negotiation process applicable to the employees is deemed not to constitute such a condition of employment.

30. The mediator may, at any time during the mediation process, make proposals of an exploratory and confidential nature if the mediator considers them fair and useful and is of the opinion that such proposals are likely to foster settlement of the dispute concerning one or more conditions of employment.

31. Any verbal or written information gathered by the mediator must remain confidential. In addition to the report the mediator sends to the Minister of Labour, the mediator may not disclose or be compelled to disclose anything revealed to or learned by the mediator in the performance of mediation duties, or to produce before a court or before any body or person exercising judicial or quasi-judicial functions any document made or obtained in the performance of mediation duties, except in penal matters, in cases where the court considers that such proof is necessary for a full and complete defence. 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 any such document.

32. The mediator must take into account the following factors in formulating proposals:

(1) the remuneration policy and the latest increases granted by the Government to public and parapublic sector employees;

(2) the conditions of employment applicable to the other employees of the Government;

(3) the functions exercised by the employees; and

(4) attraction and retention of employees.

33. The mediator has all the powers necessary to carry out his or her mandate and for that purpose may, among other things and if he or she considers it necessary,

(1) meet the association or the employer individually on a confidential basis; and

(2) terminate the mediation process before either deadline mentioned in section 28 if he or she is of the opinion that it is impossible to reconcile the association's and the employer's positions.

34. The association and the employer are required to participate in all meetings called by the mediator.

35. If there is no agreement at the expiry of the mediation period, the mediator must give the association and the employer a report specifying the matters on which there has been agreement, including the matters on which there has been agreement under section 24, and the matters which are still in dispute.

For each matter on which there has been agreement, the mediator must include in his or her report the complete text of all the provisions agreed on by the association and the employer as being the provisions that must be integrated into the collective agreement.

36. The mediator must give a copy of the report to the association, the employer and the Minister of Labour within seven days after the expiry of the mediation period or of the extension granted under section 28 or within seven days after the mediator's decision to terminate the mediation process under paragraph 2 of section 33.

37. The mediator's report must be made public by the Minister of Labour not later than 10 days after it is received.

38. If the association and the employer agree on any of the employees' conditions of employment before the mediator's report is made public, they must immediately notify the mediator.

The mediator must produce an amended report within five days after being notified of the agreement. Only that report is made public by the Minister of Labour, not later than 10 days after it is received.

§3. — *Renewal of the collective agreement*

39. If the association and the employer enter into an agreement on the collective agreement as a whole and the association's members ratify the agreement within five days after it is entered into, the collective agreement between the association and the employer which expired on 31 March 2015 is renewed according to the terms of the agreement entered into.

40. Failing such an agreement and its ratification by the association's members, the collective agreement which expired on 31 March 2015 is renewed as of the day the Minister of Labour makes public the mediator's report in accordance with section 37 or 38 and, with the necessary modifications, binds the parties until 31 March 2020.

That collective agreement is modified to give effect to the provisions of the schedule and the provisions agreed on by the association and the employer according to the complete text included in the mediator's report under section 35 or 38, the latter provisions prevailing over any conflicting provisions.

DIVISION V

PENAL PROVISIONS

41. Whoever contravenes section 4, 5, 6, 9 or 10 is guilty of an offence and is liable, for each day or part of a day during which the contravention continues, to a fine of

(1) $100 to $500 if the offender is an employee or a natural person other than a person referred to in paragraph 2;

(2) $7,000 to $35,000 if the offender is an officer, employee or representative of the association or an officer of a public body; and

(3) $25,000 to $125,000 if the offender is the association or a public body.

42. If the association contravenes the first paragraph of section 7, it is guilty of an offence and is liable to the fine prescribed by paragraph 3 of section 41 for each day or part of a day during which the contravention continues.

The same holds for a public body that does not comply with the second paragraph of section 7.

43. If the association contravenes section 8, it is guilty of an offence and is liable to the fine prescribed by paragraph 3 of section 41 for each day or part of a day during which a contravention of section 4 or section 5 continues.

44. A person who helps or, by encouragement, advice, consent, authorization or command, induces another person to commit an offence under this Act is guilty of an offence.

A person found guilty under this section is liable to the same penalty as that prescribed for the offence the person helped or induced another person to commit.

DIVISION VI

FINAL PROVISIONS

45. The collective agreement as renewed in accordance with section 39 or 40 is deemed to be a collective agreement within the meaning of the Labour Code (chapter C-27) and produces the same effects. Despite section 72 of that Code, it need not be filed with the minister responsible for the administration of that Code in order to take effect.

46. The taking of an administrative measure or bringing of penal proceedings under any of sections 11 to 17 and 41 to 44 with respect to a person or public body referred to in that section precludes the taking of a measure or bringing of proceedings with respect to the person or public body under a similar provision of the Labour Code on the same grounds.

47. The minister who is Chair of the Conseil du trésor is responsible for the administration of this Act.

48. Division II ceases to have effect on 31 March 2020 or any earlier date set by the Government.

49. This Act comes into force on 28 February 2017.

SCHEDULE
(*Section 40*)

MODIFICATIONS TO THE CONDITIONS OF EMPLOYMENT STIPULATED IN THE COLLECTIVE AGREEMENT BETWEEN THE GOVERNMENT AND THE ASSOCIATION WHICH EXPIRED ON 31 MARCH 2015

1. The salary scale for employees in force on the 31 March preceding each period specified below are increased by the following percentages:

(1) for the period from 1 April 2015 to 31 March 2016, 0%;

(2) for the period from 1 April 2016 to 31 March 2017, 1.5%;

(3) for the period from 1 April 2017 to 31 March 2018, 1.75%;

(4) for the period from 1 April 2018 to 31 March 2019, 2%; and

(5) for the period from 1 April 2019 to 31 March 2020, 0%.

2. If applicable, the employees' bonuses and allowances in force on the 31 March preceding each period specified in paragraph 1 are increased by the same percentages for the same periods.

"Bonuses and allowances" does not include amounts paid to cover expenses, such as allowances for meals or travel.

Bonuses and allowances expressed as a percentage of salary and in force on the 31 March preceding each period specified in paragraph 1 may not be increased for those periods.

3. Employees are entitled to an amount corresponding to $0.30 for each hour remunerated between 1 April 2015 and 31 March 2016. That amount is not included in the basic salary.

4. Employees are entitled to an amount corresponding to $0.16 for each hour remunerated between 1 April 2019 and 31 March 2020. That amount is not included in the basic salary.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 3
AN ACT RESPECTING INMATE IDENTITY VERIFICATION THROUGH FINGERPRINTING

Bill 63
Introduced by Madam Lise Thériault, Minister of Public Security
Introduced 28 October 2015
Passed in principle 14 March 2017
Passed 22 March 2017
Assented to 23 March 2017

Coming into force: 23 March 2017

Legislation amended:

Act respecting the Québec correctional system (chapter S-40.1)

Explanatory notes

This Act amends the Act respecting the Québec correctional system in order to allow the correctional services of the Ministère de la Sécurité publique to verify the identity of inmates without their consent by means of a process that allows their fingerprints to be taken. The correctional services may not communicate such fingerprints to a police force unless the information is necessary to prosecute an offence under an Act applicable in Québec.

The Act includes a transitional measure to extend the application of its provisions to persons already incarcerated on the date of assent to the Act.

Éditeur officiel
Québec

Chapter 3

AN ACT RESPECTING INMATE IDENTITY VERIFICATION THROUGH FINGERPRINTING

[*Assented to 23 March 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act respecting the Québec correctional system (chapter S-40.1) is amended by inserting the following section after section 18:

"**18.0.1.** Despite the first paragraph of section 44 of the Act to establish a legal framework for information technology (chapter C-1.1), the correctional services may verify or confirm the identity of inmates without their consent by means of a process that allows inmates' fingerprints to be taken when they enter or leave a correctional facility."

2. Section 18.1 of the Act is amended by adding the following paragraph at the end:

"Despite the first paragraph, the correctional services may not communicate an inmate's fingerprints, taken in accordance with section 18.0.1, to a police force unless the information is necessary to prosecute an offence under an Act applicable in Québec."

TRANSITIONAL AND FINAL PROVISIONS

3. The correctional services of the Ministère de la Sécurité publique may, without the consent of the inmates entrusted to them before 23 March 2017, take the inmates' fingerprints for the purposes of section 18.0.1 of the Act respecting the Québec correctional system (chapter S-40.1), enacted by section 1 of this Act.

4. This Act comes into force on 23 March 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 4
AN ACT TO AMEND THE ENVIRONMENT QUALITY ACT TO MODERNIZE THE ENVIRONMENTAL AUTHORIZATION SCHEME AND TO AMEND OTHER LEGISLATIVE PROVISIONS, IN PARTICULAR TO REFORM THE GOVERNANCE OF THE GREEN FUND

Bill 102
Introduced by Mr. David Heurtel, Minister of Sustainable Development, the Environment and the Fight Against Climate Change
Introduced 7 June 2016
Passed in principle 1 December 2016
Passed 23 March 2017
Assented to 23 March 2017

Coming into force: 23 March 2018, except

(1) sections 1, 5, 7, 8, 12, 13, 33 to 43, 75 to 81, 85 to 107, 127, 137, 143, paragraph 3 of section 144, sections 158, 159, 161, 162, 172, 173, 207 to 237, 240, 247, 251, 252, 254 to 273, 285, 286, 292 to 295 and 297 to 309, which come into force on 23 March 2017;

(2) section 118.5 of the Environment Quality Act (chapter Q-2), replaced by section 188, which comes into force on the date to be set by the Government.

Legislation amended:

Financial Administration Act (chapter A-6.001)
Act respecting land use planning and development (chapter A-19.1)
Act respecting commercial aquaculture (chapter A-20.2)
Act to affirm the collective nature of water resources and provide for increased water resource protection (chapter C-6.2)
Charter of Ville de Gatineau (chapter C-11.1)
Charter of Ville de Québec, national capital of Québec (chapter C-11.5)
Cities and Towns Act (chapter C-19)
Municipal Code of Québec (chapter C-27.1)
Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01)
Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (chapter C-52.2)
Natural Heritage Conservation Act (chapter C-61.01)
Act respecting administrative justice (chapter J-3)
Mining Act (chapter M-13.1)
Act respecting the Ministère des Transports (chapter M-28)

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Éditeur officiel
Québec

Legislation amended: (*cont'd*)

Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001)
Environment Quality Act (chapter Q-2)
Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1)
Watercourses Act (chapter R-13)
Public Health Act (chapter S-2.2)
Act to amend the Environment Quality Act (1987, chapter 25)
Act respecting the boundaries of the waters in the domain of the State and the protection of wetlands along part of the Richelieu River (2009, chapter 31)
Act to increase the number of zero-emission vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions (2016, chapter 23)

Legislation repealed:

Act to amend the Environment Quality Act (1992, chapter 56)

Regulations amended:

Regulation respecting the application of section 32 of the Environment Quality Act (chapter Q-2, r. 2)
Regulation respecting the application of the Environment Quality Act (chapter Q-2, r. 3)
Regulation respecting pits and quarries (chapter Q-2, r. 7)
Agricultural Operations Regulation (chapter Q-2, r. 26)
Regulation respecting the recovery and reclamation of products by enterprises (chapter Q-2, r. 40.1)
Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1)
Regulation respecting hot mix asphalt plants (chapter Q-2, r. 48)

Explanatory notes

This Act makes a number of amendments to the Environment Quality Act mainly in order to modernize the environmental authorization schemes it prescribes, in particular to take climate change issues more fully into account.

The Act provides for a new ministerial authorization scheme applicable to the filing and examination of authorization applications, as well as to the issue of authorizations. This general scheme is complemented by specific provisions to take into account the nature of certain activities and the particular impact they may have on health and the environment. The proposed authorization scheme replaces not only the current authorization certificate scheme but also the depollution attestation scheme applicable to certain industrial establishments and the authorization schemes applicable, respectively, to certain water withdrawals, to water management and treatment facilities, and to the installation and operation of equipment designed to reduce or prevent releases of contaminants into the atmosphere, as well as the permit scheme applicable to hazardous materials management.

More precisely, the Act clarifies, in the Environment Quality Act, the elements to be considered when examining authorization applications, and defines the scope of the Minister's power to prescribe conditions in an authorization in order to protect the quality of the environment and prevent adverse effects on the life, health, safety, welfare or comfort of human beings or on ecosystems, living species or property. In that regard, it clearly states that, in examining an application, the Minister may take into account the greenhouse gas emissions attributable to a project and prescribe measures in the authorization to reduce them. The grounds on which the Minister may refuse to issue an authorization are also clarified.

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Explanatory notes (*cont'd*)

The Environment Quality Act is also amended to facilitate pilot projects by granting the Minister the possibility of issuing, on certain conditions, an authorization for research and experimental purposes when the objective of a project is to assess the environmental performance of a new technology or practice.

In addition, more information of an environmental nature will be considered to be public than was previously the case. Ministerial authorizations are to be made public in a register that can be accessed on the website of the Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques. The register will include most of the documents considered an integral part of an authorization, as well as the studies on which an authorization is based.

The procedure for transferring an authorization is simplified: rather than requiring the prior authorization of the Minister, such a transfer may be done by operation of law, provided certain steps are followed.

Under the Act, the Minister may designate, by regulation, activities that, subject to the conditions, restrictions and prohibitions specified in the regulation, are eligible for a declaration of compliance. He or she also has the power to exempt, by regulation, certain activities from requiring an authorization. The Government may also exercise these powers by making a regulation applicable to a specific sector of activity.

The Minister or the Government, as applicable, may, on the conditions the Minister or the Government specifies, exempt a project from requiring prior authorization provided the project is urgently needed to repair or prevent a real or apprehended disaster.

The provisions of the Environment Quality Act which govern the environmental impact assessment and review procedure are also modified. More specifically, on an exceptional basis, the Government will be able to make a project subject to the procedure even though it is not subject to it under a regulation, provided the Government is of the opinion that the project involves major environmental issues, such as climate change issues. Provision has also been made in the Act to give the public an opportunity to submit observations to the Minister as to the issues that should be addressed by an environmental impact assessment. Furthermore, if such an assessment is considered incomplete, the Minister may declare it to be inadmissible. In addition to conferring investigation and public hearing mandates on the Bureau d'audiences publiques sur l'environnement, the Minister may mandate the latter to hold mediation sessions and targeted consultations. The notion of frivolousness with regard to a public consultation application made to the Minister is also clarified.

Under the Act, the Government will be allowed to exempt those parts of a project that it authorizes from requiring subsequent ministerial authorization. Provision is also made for a public register of environmental impact assessments to be created, in which project documents produced as part of the environmental impact assessment and review procedure will be accessible to the public. The Minister will be able to enter into an agreement with any competent authority in cases where a project is also subject to an environmental assessment under an Act of a legislative authority other than the Parliament of Québec, in order to coordinate or unify assessment procedures.

Provisions governing the Bureau d'audiences publiques sur l'environnement are also amended. The Government is thus granted the power to establish a process for selecting members of the Bureau, which may involve the creation of a selection committee.

A strategic environmental assessment process is incorporated into the Environment Quality Act. The new process is aimed at ensuring that environmental issues and the principles of sustainable development are more fully taken into account in the strategies, plans and programs of government departments and agencies.

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Explanatory notes (*cont'd*)

The Minister's powers to issue orders and intervene in other ways are adjusted to reflect the new authorization scheme and the priority granted under the current Act to certain debts owed to the Minister is broadened. The Minister or the Government, as applicable, is also granted the power to limit the exercise of an activity carried on in compliance with the law or to stop the activity or make it subject to new conditions in order to remedy a situation that, on the basis of new or additional information that has become available or new or additional scientific knowledge, is considered to present a serious risk for health or the environment.

The Act also makes amendments to the provisions of the Environment Quality Act which concern, among other things, land protection and rehabilitation and regulatory powers, as well as to penal provisions and provisions relating to monetary administrative penalties. It also introduces new measures governing the cessation of certain activities and the carrying out of certain projects on a former hazardous materials elimination site. The depollution attestation scheme applicable to municipal water treatment or management works is modified, partly in order to replace the current renewal mechanism by a more flexible system of periodic review.

Certain provisions governing the greenhouse gas cap-and-trade system are modified in order to make it possible, by ministerial regulation and in the cases provided by law, to determine the greenhouse gas emissions of the emitters concerned.

Under the Act, Native communities will be able to receive the compensation, currently paid to municipalities, for the services they provide to ensure recovery and reclamation of residual materials. The approval and consultation process applicable to the development and renewal of regional municipalities' residual materials management plans is simplified.

The system for accrediting laboratories is modified to include other types of establishments or persons and other types of activities, and to provide certain rules for the issue, amendment, suspension, revocation or termination of such accreditations.

The Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs is also amended to establish a new mode of governance for the Green Fund, including through the creation of the Conseil de gestion du Fonds vert, whose mission is to provide a governance framework for the Fund and coordinate its management in keeping with the principles of sustainable development, effectiveness, efficiency and transparency. The Fund for the Protection of the Environment and the Waters in the Domain of the State is also established. The latter fund is dedicated to the financing of any measure the Minister may carry out within the scope of his or her functions that is not related to a matter covered by the Green Fund.

In addition, the Watercourses Act is amended to eliminate certain duplications of the obligations prescribed by the Dam Safety Act. For instance, the provisions of the Watercourses Act requiring government approval of plans and specifications for works before they are constructed are repealed.

The Act amends the Regulation respecting the application of the Environment Quality Act to remove the requirement to submit a certificate of compliance with municipal by-laws when filing an application for ministerial authorization. In addition, the Environment Quality Act is amended to require persons who file such an application with the Minister to send a copy of it to the municipality in whose territory the project concerned will be carried out.

It also contains provisions amending various Acts and regulations to ensure their consistency with the new provisions.

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Explanatory notes (*cont'd*)

Lastly, the Act contains transitional provisions intended mainly to govern the transition from the authorization schemes currently set out in the Environment Quality Act and the new authorization scheme proposed by the Act.

Chapter 4

AN ACT TO AMEND THE ENVIRONMENT QUALITY ACT TO MODERNIZE THE ENVIRONMENTAL AUTHORIZATION SCHEME AND TO AMEND OTHER LEGISLATIVE PROVISIONS, IN PARTICULAR TO REFORM THE GOVERNANCE OF THE GREEN FUND

[*Assented to 23 March 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

PART I

ENVIRONMENT QUALITY ACT

1. The Environment Quality Act (chapter Q-2) is amended by inserting the following before Chapter I:

"PRELIMINARY PROVISION

The purpose of this Act is to protect the environment and the living species inhabiting it, to the extent provided for by law. The Act fosters the reduction of greenhouse gases, and makes it possible to take into consideration the evolution of knowledge and technologies, climate change issues and human health protection issues, as well as the realities of the territories and the communities living in them.

The Act affirms the collective and public interest character of the environment, which is inseparable from its ecological, social and economic dimensions.

The fundamental objectives of the Act ensure that environmental protection, improvement, restoration, development and management are of general interest.

The Act ensures compliance with the principles of sustainable development as defined in the Sustainable Development Act (chapter D-8.1.1) and consideration of cumulative impacts."

2. Chapter I and Division I of the Act become Title I and Chapter I, respectively.

3. Section 1 of the Act is amended

(1) by inserting the following paragraph after paragraph 5:

"(5.1) "contaminant release": any deposit, discharge, issue or emission of contaminants in or into the environment;";

(2) by replacing "emission" in paragraph 8 by "release";

(3) by inserting the following paragraphs after paragraph 11:

"(11.1) "elimination of residual materials": any operation for the final deposit or discharge of residual materials in or into the environment, in particular by dumping, storage or incineration, including operations to treat or transfer residual materials with a view to their elimination;

"(11.2) "reclamation of residual materials": any operation to obtain usable substances or products, or energy, from residual materials through re-use, recycling or biological treatment, including composting and biomethanation, land farming, regeneration or any other process that does not constitute elimination;";

(4) by striking out the paragraph numbers and placing the paragraphs in alphabetical order;

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

"In addition, in this Act, "activities" includes work, structures and works, unless the context indicates otherwise."

4. Division II of Chapter I of the Act becomes Chapter II of Title I.

5. Section 2.2 of the Act is amended

(1) by replacing ", emission, deposit, issuance or discharge" in the second paragraph by "or release";

(2) by replacing "emitted, deposited, issued or discharged" in the third paragraph by "released";

(3) by striking out the fifth paragraph.

6. Division II.1 of Chapter I of the Act becomes Chapter II.1 of Title I.

7. Section 6.2 of the Act is amended

(1) by inserting "on a part-time basis" after "members" in the second paragraph;

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

"Despite the first and second paragraphs, if a member's term expires in the course of work relating to a matter already referred to the member, the term is extended until the work is completed."

8. The Act is amended by inserting the following sections after section 6.2:

"**6.2.1.** The president is responsible for the administration and general management of the Bureau.

"**6.2.2.** The Government shall establish a member selection procedure that must include the creation of a selection committee.

A member may be reappointed without it being necessary to follow the selection procedure established under this section.

"**6.2.3.** The Bureau and its members may not be prosecuted for an act done in good faith in the performance of their duties."

9. Section 6.3 of the Act is amended

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

"The Bureau must hold public hearings or targeted consultations where the Minister so requires. At the Minister's request, it must also hold mediation sessions.";

(2) by replacing "Divisions II and III of Chapter II" in the third paragraph by "Chapters II and III of Title II";

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

"Except for the purposes of section 31.3.5, the Minister shall publish a notice, on the Minister's department's website or by any other means he deems appropriate, of each mandate to inquire that he entrusts to the Bureau."

10. Section 6.4 of the Act is replaced by the following section:

"**6.4.** The Bureau may carry out two or more public hearing, targeted consultation and mediation mandates simultaneously.

Such mandates are conducted by one or more members of the Bureau, designated by the president."

11. Section 6.6 of the Act is amended by replacing the first paragraph by the following paragraph:

"The Bureau shall adopt by-laws for its internal management. It must also adopt rules of procedure for the conduct of public hearings, targeted consultations and mediation sessions; such rules must include the terms and conditions of public participation by any appropriate technological means."

12. Section 6.7 of the Act is amended by replacing "sixty" by "15".

13. Sections 6.11 and 6.12 of the Act are repealed.

14. Division III.1 of Chapter I of the Act becomes Chapter III of Title I.

15. Section 19.7 of the Act is amended by replacing "a certificate of authorization" by "an authorization".

16. Division IV of Chapter I of the Act is replaced by the following:

"**CHAPTER IV**

"ENVIRONMENTAL PROTECTION RESPONSIBILITIES

"**DIVISION I**

"GENERAL PROVISIONS

"**20.** No one may release or allow the release into the environment of a contaminant in a quantity or concentration greater than that determined in accordance with this Act.

The same prohibition applies to the release of any contaminant whose presence in the environment is prohibited by regulation or is likely to adversely affect the life, health, safety, welfare or comfort of human beings, or cause damage to or otherwise impair the quality of the environment or ecosystems, living species or property.

"**21.** Anyone responsible for the accidental release into the environment of a contaminant referred to in section 20 must, without delay, stop the release and notify the Minister.

"**DIVISION II**

"PROCEDURES TO REGULATE CERTAIN ACTIVITIES

"§1.—*Ministerial authorization*

"**22.** Subject to subdivisions 2 and 3, no one may, without first obtaining an authorization from the Minister, carry out a project involving one or more of the following activities:

(1) the operation of an industrial establishment referred to in Division III, to the extent provided for in that division;

(2) any withdrawal of water, including related work and works, to the extent provided for in Division V;

(3) the establishment, alteration or extension of any water management or treatment facility referred to in section 32, and the installation and operation of any other apparatus or equipment designed to treat water, in particular in order to prevent, abate or stop the release of contaminants into the environment or a sewer system;

(4) any work, structures or other intervention carried out in a constant or intermittent watercourse, or a lake, pond, marsh, swamp or bog;

(5) the management of hazardous materials, to the extent provided for in subdivision 4 of Division VII.1;

(6) the installation and operation of an apparatus or equipment designed to prevent, abate or stop the release of contaminants into the atmosphere;

(7) the establishment and operation of a residual materials elimination facility;

(8) the establishment and operation of a residual materials reclamation facility, including any storage or treatment of such materials for the purpose of reclaiming them;

(9) any construction on land formerly used as a residual materials elimination site and any work to change the use of such land; or

(10) any other activity determined by government regulation.

The Minister's prior authorization must also be obtained for a project involving another activity likely to result in the release of contaminants into the environment or affect the quality of the environment, including the following activities:

(1) the construction of an industrial establishment;

(2) the operation of an industrial establishment other than one referred to in subparagraph 1 of the first paragraph;

(3) the use of an industrial process; or

(4) an increase in the production of property or services.

"**23.** A person or municipality that applies to the Minister for an authorization must provide the following information and documents:

(1) a description of the activity and its location;

(2) the nature, quantity, concentration and location of any and all contaminants likely to be released into the environment; and

(3) any other information or documents determined by regulation, which information or documents may vary according to the class of activities and the territory in which they will be carried on.

The information and documents referred to in subparagraphs 1 and 2 of the first paragraph are public, subject to the first paragraph of section 118.5.3. A regulation made under subparagraph 3 of the first paragraph may also determine which of the information and documents concerned are public.

The regulation may also prescribe the terms and conditions governing the authorization applications, including the use of a specific form; those terms and conditions may vary according to the type of structure, works, industrial process, industry, work or other activity.

The Minister will not consider any application that does not include the information and documents determined by regulation or does not comply with the terms and conditions prescribed in the regulation.

On sending an authorization application to the Minister, the applicant must also send a copy to the municipality in whose territory the project concerned by the application will be carried out.

"**23.1.** A person or municipality that applies to the Minister for an authorization must, in the application, identify the information and documents that are not public under section 23 and that the person or municipality considers to be a confidential industrial or trade secret, and justify that claim.

If the Minister does not agree with the applicant's claim as to the confidentiality of the information and documents identified under the first paragraph and decides to make them public, the Minister must notify the applicant in writing of the decision. The Minister's decision becomes enforceable on the expiry of 15 days after the notice is sent.

This section does not have the effect of restricting the scope of section 118.4.

"**24.** When assessing a project's impacts on the quality of the environment, the Minister shall take the following elements into consideration:

(1) the nature of the project and how it is to be carried out;

(2) the characteristics of the milieu affected;

(3) the nature, quantity, concentration and location of any and all contaminants that are likely to be released into the environment;

(4) if the project results from a program that has undergone a strategic environmental assessment under Chapter V, the findings of the assessment; and

(5) in the cases provided for by government regulation, the greenhouse gas emissions attributable to the project and the reduction measures the project may entail.

The Minister may also take into account the expected climate change risks to and impacts on the project and the milieu in which it will be carried out, the adaptation measures the project may entail and Québec's commitments with regard to the reduction of greenhouse gases.

The Minister may, within the time and in the manner and form the Minister determines, require a residual materials management plan specifying the nature and estimated quantity of residual materials that will be generated by the activity over a given period and their mode of management, as well as any other information, document or study the Minister deems necessary in order to know the impacts of the project on the quality of the environment before making a decision.

"**25.** On issuing an authorization, the Minister may prescribe any condition, restriction or prohibition the Minister deems advisable for protecting the quality of the environment and preventing adverse effects on the life, health, safety, welfare or comfort of human beings or on ecosystems, living species or property, and which may concern, among other things,

(1) measures to mitigate the impacts of the activity on the environment, human health or other living species, and measures to protect the quality of the environment, including measures aimed at regulating the activity concerned or the operation of the facility or establishment concerned;

(2) an environmental monitoring program and the sending of monitoring reports, and any other supervision or control measures, including the installation of equipment or an apparatus for that purpose;

(3) measures to ensure that the characteristics and support capacity of the receiving environment and its ecosystem are respected;

(4) the period when an activity will be carried out;

(5) residual materials management;

(6) site restoration measures and post-closure management on cessation of activities;

(7) the forming of a watchdog committee;

(8) measures to reduce the greenhouse gas emissions attributable to the activity; and

(9) the adaptation measures required because of the expected climate change risks to and impacts on the activity or the milieu in which the activity will be carried on.

However, before prescribing a condition, restriction or prohibition under this section, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations.

"**26.** If of the opinion that it is necessary for adequate protection of the environment, human health or other living species, the Minister may, in an authorization, prescribe any standard, condition, restriction or prohibition that differs from those prescribed by government regulation, if

(1) the Minister deems that those that apply are insufficient to ensure that the support capacity of the receiving environment is respected; or

(2) the Minister deems that those that apply are insufficient to protect human health or other living species.

For each standard, condition, restriction or prohibition prescribed under the first paragraph, the Minister may, in the authorization, specify an implementation date as well as the implementation requirements and schedule.

However, before prescribing a standard, condition, restriction or prohibition under this section, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations. The prior notice must also specify the criteria according to which the standard, condition, restriction or prohibition may be prescribed.

"**27.** An authorization, including the documents forming an integral part of it, must contain

(1) a description of the activity and its location;

(2) a description of the contaminants, their source and the points of release into the environment;

(3) the specific conditions, restrictions, prohibitions and standards applicable to the activity; and

(4) the applicable monitoring, supervision and control measures, such as the methods for collecting, analyzing and calculating any release of contaminants or for collecting, preserving and analyzing samples.

The information referred to in the first paragraph is public unless it constitutes a confidential industrial or trade secret under section 23.1 or is information referred to in the first paragraph of section 118.5.3. To the same extent, studies

and other analyses submitted by the applicant and on which the authorization issued by the Minister is based are also public.

This section does not have the effect of restricting the scope of section 118.4.

"**28.** In addition to the cases provided for in this Act, the Government may, by regulation and for any activity or class of activities it determines, prescribe the valid term of an authorization.

The Government may also determine by regulation the activities or classes of activities for which the authorization may be renewed, subject to the terms and conditions determined in the authorization. Such a regulation may also specify the provisions of this Act that apply to a renewal.

"**29.** Subject to subdivisions 2 and 3, if the purpose of a project referred to in section 22 is to assess the environmental performance of a new technology or practice, the Minister may issue an authorization for research and experimental purposes and allow a person or municipality to depart from a provision of this Act or of a regulation made under this Act.

In addition to the information and documents required under section 23, the authorization application must be accompanied by an experimental protocol describing, among other things, the nature, scope and objectives of the research and experimentation project, its apprehended impact on the environment and, if applicable, the environmental protection and impact monitoring measures required.

In addition to the elements mentioned in section 24, the Minister's analysis must take into consideration the pertinence of the objectives of the research and experimentation project and the quality of the measures proposed in the protocol.

The Minister shall set the term of an authorization granted for research and experimental purposes. The holder of such an authorization must submit activity reports to the Minister at the intervals and in the manner and form determined by the Minister.

"**30.** In the following cases, the holder of an authorization may not make a change in the activities authorized by the Minister without first obtaining from the latter an amendment of the authorization:

(1) the change is likely to result in a new release of contaminants into the environment, an increase in previously authorized releases or an alteration in the quality of the environment;

(2) the change is intended to increase the production of property or services beyond the authorized quantity;

(3) the change is incompatible with the authorization issued, in particular with one of its conditions, restrictions or prohibitions;

(4) the change concerns the alteration of a residual materials elimination facility or a hazardous materials management activity; or

(5) any other case prescribed by government regulation.

The Minister may, in the case of an application to amend an authorization for an activity referred to in section 22, modify any condition, restriction or prohibition prescribed for an activity previously authorized in the context of the project, or impose further conditions, restrictions or prohibitions if this is necessary to take into account the impact of the change being sought and to protect the environment.

Before making a decision under the second paragraph, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations.

"**31.** Sections 23 to 27 and the first paragraph of section 28 apply, with the necessary modifications, to any application made under section 30 to amend an authorization.

In the case of an application to amend an authorization for research and experimental purposes, the third paragraph of section 29 applies, with the necessary modifications. In addition, the protocol required under the second paragraph of that section must be updated by the applicant, if applicable.

"**31.0.1.** Authorization holders must notify the Minister as soon as possible of any change in their contact information.

"**31.0.2.** Any person or municipality that wishes to continue or carry on an activity authorized under this subdivision must obtain a transfer of the authorization concerned from its holder. The latter must, to that end, first send the Minister a notice of transfer containing the information and documents prescribed by government regulation.

In addition, the transferee must attach to the notice the declaration provided for in section 115.8 and, if applicable, any guarantee or liability insurance required by government regulation for the activity concerned.

Within 30 days of receiving the documents mentioned in the first and second paragraphs, the Minister may notify to the transferor and transferee a notice of the Minister's intention to oppose the transfer for any of the reasons provided for in sections 115.5 to 115.7. If the Minister does not send such a notice within that time, the transfer is deemed to have been completed.

The Minister's notice of intention must grant the transferor and transferee at least 15 days to submit their observations.

Within 15 days of receiving the observations or of the expiry of the period for submitting them, the Minister shall notify the decision to the transferor and transferee.

Once the transfer of an authorization has been completed, the new holder has the same rights and obligations as the transferor. In addition, any guarantee or liability insurance provided in accordance with the second paragraph is an integral part of the authorization.

Despite this section, an authorization for research and experimental purposes issued under section 29 is not transferable.

"**31.0.3.** The Minister shall refuse to issue or amend an authorization if the applicant has not demonstrated that the project complies with this Act and the regulations.

Furthermore, in addition to the reasons for refusal provided for by other provisions of this Act, the Minister may refuse to issue or amend an authorization if

(1) the applicant has not provided, within the time determined by the Minister, all the information, documents or studies required for the application to be analyzed; or

(2) the Minister is of the opinion that the measures to be implemented in connection with the project or its modification are insufficient to ensure adequate protection of the environment, human health or other living species.

Before making a decision under this section, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations.

"**31.0.4.** At the Minister's request, an authorization holder must provide all information necessary for the Minister to assess whether a contaminant release complies with the standards prescribed by government regulation and with the conditions, restrictions or prohibitions set out in the authorization.

"**31.0.5.** An authorization holder must, in the case of activities or classes of activities determined by government regulation, and within the time prescribed by that regulation, inform the Minister of any permanent cessation of authorized activities. In addition to any cessation-of-activity measures prescribed by such a regulation or by the authorization, the holder must comply with any measures required by the Minister to prevent the release of contaminants into the environment and ensure, among other things, site cleaning and decontamination, residual materials management, equipment and facility dismantling and environmental monitoring.

A permanent cessation of an activity for two consecutive years entails cancellation of the authorization by operation of law, except any measures set out in the authorization that concern site restoration on cessation of activities, or post-closure management. However, the Minister may, at the holder's request, maintain the authorization in force for the period and according to the conditions, restrictions and prohibitions the Minister determines.

"**31.0.5.1.** Subject to subdivisions 2 and 3, the Minister may issue to a municipality a general authorization for carrying out maintenance work on a watercourse referred to in section 103 of the Municipal Powers Act (chapter C-47.1) or for carrying out work in a lake to regulate the water level or maintain the lake bed.

The Minister shall determine the duration of the general authorization, which may not exceed five years. This subdivision, except sections 29 and 31.0.2, applies to the general authorization.

"§2. — *Declaration of compliance*

"**31.0.6.** The Government may, by regulation, designate the activities referred to in section 22 or 30 that, subject to the conditions, restrictions and prohibitions determined in the regulation, are eligible for a declaration of compliance under this subdivision.

The person or municipality must file the declaration of compliance with the Minister at least 30 days before beginning the activity and attest that the activity will comply with the conditions, restrictions and prohibitions determined under the first paragraph.

The provisions of the regulation may vary according to the class of activities, persons or municipalities, the territory concerned or the characteristics of a milieu. The regulation may also prescribe any transitional measure applicable to activities in progress that become eligible for such a declaration on the date of its coming into force.

Activities declared in accordance with this subdivision are not subject to subdivision 1.

"**31.0.7.** Declarations of compliance filed with the Minister must include the information and documents determined by regulation of the Government, in the manner and form specified in the regulation.

The regulation may, in particular, require that a declaration be signed by a professional or any other person qualified in the field concerned, who must attest that the proposed activity meets any conditions, restrictions and prohibitions determined in the regulation. It may also require that the declaration be accompanied by a financial guarantee.

"**31.0.8.** A regulation made under section 31.0.6 may also require the filing, after certain classes of activities it specifies have been carried out, of a certificate of compliance with the applicable conditions, restrictions and prohibitions, signed by a professional or any other person qualified in the field concerned, in the manner and form specified in the regulation.

"**31.0.9.** Any person or municipality that continues the activities of a declarant must inform the Minister as soon as possible and attest that those activities will be continued in accordance with the conditions, restrictions and prohibitions prescribed by regulation of the Government, and, if applicable, provide the Minister with the financial guarantee referred to in the second paragraph of section 31.0.7.

"**31.0.10.** This subdivision does not have the effect of restricting any power the Minister may exercise where an activity for which a declaration of compliance was filed under this subdivision is carried out in contravention of this Act or the regulations.

In addition, a person or municipality that carries on an activity in contravention of the conditions, restrictions or prohibitions determined in a regulation made under section 31.0.6 is deemed to carry on the activity without the authorization required under subdivision 1 and is liable to the remedies, penalties, fines and other measures applicable in such a case.

"§3. — *Exemptions*

"**31.0.11.** The Government may, by regulation and subject to any conditions, restrictions and prohibitions specified in it, exempt certain activities referred to in section 22 from subdivision 1.

Such a regulation may exempt any part of the territory of Québec and any class of persons, municipalities or activities it specifies from that subdivision, and, if necessary, set out conditions, restrictions and prohibitions which may vary according to the type of activity, the territory concerned and the characteristics of a milieu.

The Government may also, by regulation, require a declaration of activity, in the manner and form prescribed in the regulation, for activities exempted under the first or second paragraph.

A regulation made under this section may also prescribe any transitional measure applicable to the activities concerned that are in progress on the date of its coming into force.

"**31.0.12.** The Minister may, subject to the conditions, restrictions and prohibitions the Minister determines, exempt all or part of an activity from all or some of the provisions of this division or of a regulation made under this Act, if the activity is urgently required to repair damage caused by a disaster

within the meaning of the Civil Protection Act (chapter S-2.3) or to prevent damage that could be caused by an apprehended disaster.

The Minister may, at any time, modify the conditions, restrictions and prohibitions determined under the first paragraph if of the opinion that doing so is necessary to ensure adequate protection of the environment and prevent adverse effects on the life, health, safety, welfare or comfort of human beings or on ecosystems, other living species or property."

17. Division IV.1 of Chapter I of the Act becomes subdivision 4 of Division II of Chapter IV of Title I.

18. Section 31.1 of the Act is amended by replacing "and obtaining an authorization certificate" by "provided for in this subdivision and obtaining an authorization".

19. The Act is amended by inserting the following section after section 31.1:

"**31.1.1.** The Government may, exceptionally and on the recommendation of the Minister, make a project not referred to in section 31.1 subject to the procedure provided for in this subdivision if

(1) in its opinion the project may raise major environmental issues and public concern warrants it;

(2) the project involves a new technology or new type of activity in Québec whose apprehended impacts on the environment are, in its opinion, major; or

(3) in its opinion, the project involves major climate change issues.

The Minister must, within three months after an authorization application is filed in the register provided for in section 118.5, inform the applicant of the Minister's intention to recommend to the Government that it make the project subject to the procedure provided for in this subdivision.

The Minister may also make the project subject to the procedure provided for in this subdivision if the applicant applies to the Minister in writing to that effect, giving reasons in support of the application."

20. Sections 31.2 and 31.3 of the Act are replaced by the following sections:

"**31.2.** Whoever wishes to carry out a project referred to in section 31.1 or 31.1.1 must file a written notice with the Minister describing the general nature of the project. On filing such a notice with the Minister, the person must also send a copy to the municipality in whose territory the project will be carried out.

"**31.3.** On receiving the notice referred to in section 31.2, the Minister shall send to the project proponent, within a reasonable time prescribed by government regulation, a directive specifying the nature, scope and extent of the environmental impact assessment statement the proponent must prepare.

The directive may also specify the time limit for sending the impact assessment statement to the Minister. If the proponent fails to send the statement within that time, the Minister may update the directive.

Where applicable, the directive must take into account the findings of any strategic environmental assessment conducted under Chapter V within the scope of the program under which the project is to be carried out.

"**31.3.1.** After receiving the Minister's directive, the project proponent must, within the time prescribed by government regulation, publish a notice to announce the commencement of the project's environmental assessment and the filing, in the environmental assessment register created under section 118.5.0.1, of the notice required under section 31.2 and the Minister's directive. The notice announcing the commencement of the assessment must also mention that any person, group or municipality may submit observations to the Minister, in writing and within the time prescribed by government regulation, on the issues the impact assessment statement should address.

Following that consultation, the Minister shall send to the project proponent, and publish in the environmental assessment register, the observations made and issues raised whose relevance warrants that it be mandatory to take them into account in the impact assessment statement.

"**31.3.2.** Once an environmental impact assessment statement has been filed with the Minister, the latter shall make it public in the environmental assessment register.

"**31.3.3.** If the Minister considers that the impact assessment statement does not satisfactorily deal with the subjects it is required to address under the directive or does not satisfactorily take into account the observations made and issues raised during the consultation referred to in section 31.3.1, the Minister shall send his findings to the project proponent and specify the questions the proponent must answer for the statement to be admissible.

"**31.3.4.** If the Minister considers that the impact assessment statement remains inadmissible despite the project proponent's answers, if any, the Minister shall send a notice to the proponent to that effect.

Such a notice terminates the environmental assessment of the project.

Before making a decision under the first paragraph, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations.

"**31.3.5.** If the Minister considers the impact assessment statement to be admissible, the Minister shall direct the project proponent in writing to hold the public information period prescribed by government regulation.

Any person, group or municipality may, during that period, apply to the Minister for a public consultation or mediation on the project.

Unless the Minister considers the application to be frivolous, in particular if he considers that the reasons given in support of it are not serious or that a public consultation or mediation on the concerns raised would not be useful for analyzing the project, the Minister shall send a copy to the Bureau.

After analyzing the applications received, the Bureau must recommend to the Minister, within the time prescribed by government regulation, the type of mandate described in the fifth paragraph that should be conferred on the Bureau.

The Minister shall then mandate the Bureau to hold

(1) a public hearing;

(2) a targeted consultation on the concerns identified by the Minister or with regard to the persons, groups or municipalities to be consulted; or

(3) mediation, if the Minister considers that the nature of the concerns raised warrants it and that there is a possibility that the interested parties will reach a compromise.

If the impact assessment statement is considered admissible and, given the nature of the issues raised by the project, a public hearing appears certain, in particular if the public's concerns warrant it, the Minister may mandate the Bureau to hold such a hearing on the project without the proponent having to undertake the stage referred to in the first paragraph.

"**31.3.6.** If mediation does not allow the parties to reach an agreement, the Minister may mandate the Bureau to hold a public hearing or targeted consultation if he considers that the nature of the concerns raised during mediation warrants it or that such a hearing or consultation could bring to light additional elements useful for analyzing the project.

"**31.3.7.** At the close of each mandate mentioned in the fifth paragraph of section 31.3.5, the Bureau shall, within the time prescribed by government regulation, report its findings and analysis to the Minister."

21. Section 31.5 of the Act, amended by section 23 of chapter 35 of the statutes of 2016, and sections 31.6 and 31.7 of the Act, are replaced by the following sections:

"**31.5.** If the Minister considers an application, including the impact assessment statement, to be complete, the Minister shall send his recommendation to the Government.

Where the impact assessment statement concerns work related to petroleum production or storage, the Government, before rendering its decision, must take cognizance of the decision of the Régie de l'énergie submitted by the Minister of Natural Resources and Wildlife under section 45 of the Petroleum Resources Act (2016, chapter 35, section 23).

The Government may issue an authorization for a project, with or without amendment and subject to the conditions, restrictions or prohibitions it determines, or it may refuse to issue an authorization. The decision may be made by any committee of ministers to which the Minister belongs and which has been delegated that power by the Government.

The Government or the committee of ministers may, if it considers it necessary to ensure adequate protection of the environment, human health or other living species and on the recommendation of the Minister, prescribe any standard, condition, restriction or prohibition in the authorization that differs from those prescribed by a regulation made under this Act.

The decision must be communicated to the project proponent as soon as possible.

"**31.6.** The Government may, in its authorization and on the conditions it determines, exempt all or part of a project from section 22.

It may also allow all or part of a project to be eligible for a declaration of compliance under subdivision 2. In such a case, the declaration must attest that the activities concerned will comply with the conditions, restrictions and prohibitions set out in the government authorization and with any applicable standards prescribed by regulation.

"**31.7.** The holder of a government authorization must, before making a change in the work, structures, works or any other activities authorized by the Government that are not subject to a regulation under section 31.1, obtain an amendment of the authorization if the change is likely to result in a new release of contaminants into the environment or alter the quality of the environment, or is incompatible with the authorization issued or, in particular, with any of the conditions, restrictions or prohibitions set out in it.

Section 31.4 applies to an application filed with the Minister to amend an authorization.

The Government may, in its authorization and for certain activities it determines, delegate to the Minister its power to amend an authorization, to the extent that the amendments do not substantially change the project. In such a case, subdivision 1 applies, with the necessary modifications, to the amendment application.

"**31.7.1.** The Government or a committee of ministers referred to in section 31.5 may, on the conditions it determines, exempt all or part of a project from the environmental impact assessment and review procedure, provided the project is necessary to repair damage caused by a disaster within the meaning of the Civil Protection Act (chapter S-2.3) or to prevent damage that could be caused by an apprehended disaster.

In such a case, the Government or committee determines which provisions, if any, of subdivisions 1 and 2 apply to the project.

"**31.7.2.** The Government or a committee of ministers referred to in section 31.5 may also exempt, from all or part of the environmental impact assessment and review procedure, a project to establish or enlarge a landfill site used in whole or in part as a final disposal site for household garbage collected by or for a municipality if, in the Government's or committee's opinion, the situation requires that the project be carried out within a shorter time frame than that required for the application of the procedure.

In such a case, the Government or the committee must issue an authorization for the project and include the conditions, restrictions and prohibitions it considers necessary to protect the environment. The situation that warranted the exemption must also be described in the decision.

The operation period of a landfill site for which such a decision is made may not exceed one year. A decision made under this section may be renewed only once for the same project.

"**31.7.3.** Any decision made by the Government under section 31.5, 31.7.1 or 31.7.2 is binding on the Minister where the latter subsequently exercises the powers provided for in subdivisions 1 and 2.

"**31.7.4.** Sections 31.7.1 and 31.7.2 do not apply to the territory referred to in the second paragraph of section 31.9. The Government may, however, by way of exception and for reasons of national defense or state security, or for any other reason of public interest, exempt all or part of a project from the environmental impact assessment and review procedure applicable in that territory."

22. The Act is amended by inserting the following section before section 31.8:

"**31.7.5.** An authorization issued under this subdivision is transferable in accordance with section 31.0.2."

23. Section 31.8 of the Act is amended by replacing "and prolong, in the case of a given project, the minimum period of time provided for by regulation of the Government during which the Minister may be required to hold a public hearing" by ", state security or the location of threatened or vulnerable species".

24. Section 31.8.1 of the Act is amended by replacing the first, second and third paragraphs by the following paragraphs:

"If a project referred to in section 31.1 or 31.1.1 is also subject to an environmental assessment procedure prescribed under an Act of a legislative authority other than the Parliament of Québec, the Minister may make an agreement with any competent authority to coordinate the environmental assessment procedures, including by establishing a unified procedure.

Such an agreement must, in keeping with the objectives of this division,

(1) set out the conditions applicable to carrying out the study on the project's environmental impact;

(2) provide that a public information period as well as targeted consultations or public hearings, as applicable, must be held.

The agreement may also provide for the establishment and operation of a body responsible for the implementation of all or part of the environmental assessment procedure.

The provisions of the agreement pertaining to the matters mentioned in the second and third paragraphs are substituted for the corresponding provisions of this Act and its statutory instruments."

25. Section 31.9 of the Act is amended,

(1) in the first paragraph,

(*a*) by inserting the following subparagraph after subparagraph *a*:

"(*a*.1) determine the minimum content of a notice referred to in section 31.2;";

(*b*) by inserting the following subparagraph after subparagraph *b*:

"(*b*.1) determine the parameters of an environmental impact assessment statement on the greenhouse gas emissions attributable to a project and any expected climate change risks to and impacts on the project and the milieu in which it will be carried out;";

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

"(*c*) prescribe the terms governing the information and public consultation relating to any authorization application for some or all classes of projects

referred to in section 22, 31.1 or 31.1.1, including the publication by the project proponent of notices in newspapers, the form and content of such notices and the time within which persons, groups and municipalities may submit observations and apply for a public consultation under section 31.3.5, or mediation, as well as the time limit for the Bureau to hold a public hearing, targeted consultation or mediation and make a report;";

(*d*) by replacing "sections 31.2 to 31.5" in subparagraph *c*.1 by "this subdivision";

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

"(*d*) prescribe how public hearings, targeted consultations and mediation held by the Bureau are to be announced and specify the persons to whom hearing, consultation or mediation reports and impact assessment statements are to be sent;";

(2) by adding the following sentence at the end of the fourth paragraph: "Similarly, the Minister may extend the time limit prescribed by regulation for the Bureau to hold a public hearing, targeted consultation or mediation and make a report.";

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

"The Minister shall, every five years, propose to the Government a review of the regulatory provisions made under subparagraph *a* of the first paragraph. In addition, a regulation made under that subparagraph may prescribe any transitional measures applicable to an activity that becomes subject to the procedure and for which an authorization application made in accordance with section 22 is pending."

26. Division IV.2 of Chapter I of the Act is amended by replacing the portion before subdivision 2 by the following:

"**DIVISION III**

"INDUSTRIAL ESTABLISHMENTS

"§1. — *General provisions*

"**31.10.** The operation of an industrial establishment belonging to any of the classes determined by government regulation is subject to the Minister's authorization under subparagraph 1 of the first paragraph of section 22.

This division applies, in addition to subdivision 1 of Division II, to an authorization to operate such an industrial establishment, and is aimed at providing a framework for the operation of such establishments with a view to, among other things, reducing their releases of contaminants into the environment.

"**31.11.** If regulatory standards for monitoring and control measures, including methods for collecting, analyzing and calculating releases of contaminants and methods for collecting, preserving and analyzing samples, as well as standards for installing and operating any apparatus or equipment designed to measure the concentration, quality or quantity of any contaminant released, are insufficient to ensure adequate monitoring and control of a contaminant release resulting from the operation of an industrial establishment, the Minister may prescribe, in the authorization, any additional requirement the Minister considers necessary.

The Minister may also prescribe, in the authorization, any procedure for sending statements of the results obtained.

"**31.12.** In addition to what the Minister may prescribe in an authorization under section 25, the Minister may prescribe the obligation for the holder to conduct studies on the origin of contaminants, the abatement of their release and their impacts on the quality of the environment, ecosystems, living species and property, and on human life, health, safety, welfare or comfort, as well as risk assessment studies and studies on preventive and emergency environmental measures.

"**31.13.** If, after analyzing an application for authorization to operate an industrial establishment, the Minister intends to issue the authorization, he shall send the applicant the authorization he proposes.

Within 15 days after the date the proposed authorization is sent, the applicant may submit written observations to the Minister and request amendments to the content of the authorization. On request, this time limit may be extended by not more than 15 days.

If the Minister intends to refuse to issue the authorization, he must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter 15 days to submit written observations. On request, this time limit may be extended by 15 days.

"**31.14.** If the Minister refuses to include, in the authorization, some or all of the amendments submitted by the applicant in accordance with the second paragraph of section 31.13, the Minister shall inform the applicant in writing, on issuing the authorization, of the reasons for the decision.

"**31.15.** In addition to the information required under section 27, an authorization to operate an industrial establishment must contain

(1) the applicable contaminant release standards prescribed by government regulation;

(2) the measures required to prevent the accidental occurrence of a contaminant in the environment;

(3) any corrective program required by the Minister under section 31.27, if applicable;

(4) any additional condition, restriction or prohibition the Minister may prescribe under this division; and

(5) any other element determined by government regulation.

The second paragraph of section 27 applies to the information and documents referred to in the first paragraph.

"**31.16.** The holder of an authorization to operate an industrial establishment must, within the time and in the manner and form prescribed by government regulation, inform the Minister of any event or incident resulting in a contravention of the authorization's provisions and of the measures being taken to minimize or eliminate the effects of the event or incident and to eliminate and prevent its causes.

"**31.17.** The Minister may, on the Minister's own initiative, amend an authorization to operate an industrial establishment if

(1) the additional requirements prescribed by the Minister under section 31.11 with regard to the control and monitoring of releases of contaminants, including the procedure for sending statements of the results obtained, must be adjusted to allow better control of the sources of contamination; or

(2) a modification to the conditions, restrictions or prohibitions governing the operation of the industrial establishment must be made following the authorization of a new activity referred to in section 22 or the modification of an authorized activity.

If the Government adopts a regulation applicable to the operator of an industrial establishment under this Act and the operator holds an authorization to operate the establishment, the Minister must adjust the content of the authorization to take into account the new regulatory standards applicable to the operator.

Before making a decision under this section, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations.

"**31.18.** An authorization to operate an industrial establishment is issued for a period of five years.

Within the time and in the manner and form prescribed by government regulation, the authorization holder must submit an application to the Minister to renew the authorization for the same period.

Despite the expiry of the period prescribed under the first paragraph, an authorization remains valid until the Minister makes a decision with regard to its renewal.

Sections 23 to 27 apply, with the necessary modifications, to the renewal.

"**31.19.** Sections 31.11 to 31.14 apply, with the necessary modifications, to an application to renew an authorization to operate an industrial establishment. Likewise, sections 31.13 and 31.14 apply to an application to amend the authorization made under section 30.

If the Minister does not intend to include, in the authorization, some or all of the amendments submitted by the applicant in accordance with the second paragraph of section 31.13, the Minister must inform the applicant in writing of the reasons behind that intention before publication of the notice concerning a public consultation to be held under section 31.20 or 31.22, as applicable.

"**31.20.** If an authorization to operate an industrial establishment is being renewed for the first time, the Minister must, in the manner and form prescribed by government regulation, publish a notice announcing a public consultation on the renewal application and make the application record available for a period of at least 30 days.

The notice must state that any group, person or municipality may, within the time and in the manner and form prescribed by government regulation, submit comments to the Minister.

The Minister shall send a copy of the notice to the secretary-treasurer or clerk of the local municipality in whose territory the industrial establishment is located.

The application record must include the authorization proposed by the Minister and any other documents prescribed by government regulation.

"**31.21.** If the Minister intends to amend the content of a proposed authorization following the public consultation period required under section 31.20, the Minister shall send the applicant a new authorization proposal, as amended, along with the reasons for the amendments.

The applicant may, within 15 days after the date the new proposal is sent, submit observations to the Minister and request amendments to its content. On request, this time limit may be extended for a period of not more than 15 days.

However, if the Minister intends to refuse to renew the authorization, the Minister shall notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the applicant and grant the latter at least 15 days to submit observations. The notice must also be sent if the Minister does not intend to include in the renewed authorization some or all of the amendments submitted by the applicant.

"**31.22.** In the cases prescribed by government regulation, sections 31.20 and 31.21, which concern the first renewal of an authorization, apply, with the necessary modifications, to any application to amend an authorization submitted by the holder under section 30 and to any subsequent renewal application.

"**31.23.** In addition to the reasons set out in other provisions of this Act, the Minister may suspend or revoke all or part of an authorization to operate an industrial establishment if the holder fails to take all necessary measures to minimize the effects of the accidental occurrence of a contaminant in the environment attributable to the operation of the establishment or eliminate and prevent its causes.

Before making a decision under this section, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations.

"**31.24.** A holder of an authorization to operate an industrial establishment who plans to partially or totally cease the operations of the establishment must inform the Minister within the time prescribed by government regulation. In addition to any cessation-of-activity measures prescribed by government regulation, the holder must comply with any measures required by the Minister to prevent the release of contaminants into the environment and ensure, among other things, site cleaning and decontamination, equipment and facility dismantling and environmental monitoring.

The cessation of the operations of an industrial establishment for two consecutive years entails the cancellation, by operation of law, of the authorization to operate the industrial establishment, with the exception of any measure set out in the authorization that concerns site restoration on cessation of activities, or post-closure management. However, at the holder's request, the Minister may maintain the authorization in force for the period and on the conditions the Minister determines.

In addition, the Minister may suspend, revoke or refuse to amend or renew an authorization to operate an industrial establishment if the holder partially ceases activities.

"§2. — *Special provisions applicable to existing industrial establishments*

"**31.25.** This subdivision contains special provisions governing the issue of a first authorization to operate an existing industrial establishment required under this division.

For the purposes of this subdivision, "existing industrial establishment" means an industrial establishment that is operating on the date of coming into force of a regulation made under section 31.10 that makes the class of industrial establishments to which the establishment belongs subject to this division.

"**31.26.** An operator of an existing industrial establishment must submit an authorization application to the Minister within the time and in the manner and form prescribed by government regulation to operate that establishment.

If the operator of an existing industrial establishment fails to submit an authorization application to the Minister in accordance with the first paragraph, the Minister may order the operator to cease releasing into the environment, for as long as the failure continues, a contaminant resulting from the operation of the industrial establishment.

Despite section 115.4, the order takes effect on the 30th day following the date of its notification to the operator of the industrial establishment or on any later date specified in the order, unless the operator submits an authorization application in accordance with the first paragraph prior to the effective date of the order.

Sections 31.11 to 31.15, 31.18, 31.20 and 31.21 apply, with the necessary modifications, to the issue of an authorization to operate an existing industrial establishment. Sections 31.20 and 31.21 also apply to the first renewal of such an authorization, in the cases prescribed by government regulation.

"**31.27.** The Minister may require the applicant to submit, within the time specified in the notice required for that purpose, a residual materials management plan for the residual materials produced by the industrial establishment or present on its site.

"**31.28.** If, on analyzing an application under this subdivision, the Minister finds that an authorization applicant is not complying with a standard respecting the release of contaminants into the environment prescribed by government regulation, the Minister may require the applicant to submit to the Minister, within 60 days after the date of notification of a written notice or on any later date specified in the notice, a corrective program intended to bring the applicant into compliance with the standard within a maximum period of two years.

The Minister may, on issuing the authorization, impose the corrective program with or without amendment.

If the applicant fails to submit a corrective program within the specified time, the Minister may, on issuing the authorization, impose any corrective program the Minister considers necessary to bring the holder into compliance with the standard within a maximum period of two years and, to that end, prescribe the program's conditions, requirements, time limits and terms.

"§3. — *Regulatory powers*

"**31.29.** The Government may make regulations

(1) to determine the form of an authorization to operate an industrial establishment;

(2) to set the annual duties payable by holders of authorizations to operate an industrial establishment, which may vary according to one or more of the following factors:

(*a*) the class of the industrial establishment;

(*b*) the territory in which the industrial establishment is located;

(*c*) the nature and scope of the industrial establishment's activities;

(*d*) the nature and extent of the release of contaminants resulting from the operation of the industrial establishment; and

(*e*) the period during which the operator is the holder of an authorization to operate an industrial establishment;

(3) to determine the periods during which annual duties must be paid, and the terms of payment; and

(4) to exempt, from the application of a part of this Act, certain classes of structures, work, works and activities on all or part of the site of an industrial establishment for which an authorization to operate an industrial establishment has been issued, as well as certain classes of industrial processes used in the operation of the establishment."

27. Subdivision 2 of Division IV.2 of Chapter I of the Act is amended by replacing the portion before section 31.35 by the following:

"**DIVISION III.1**

"MUNICIPAL WATER TREATMENT OR MANAGEMENT WORKS

"§1. — *Scope*

"**31.32.** This division applies to the municipal wastewater treatment works and municipal water management works determined by government regulation.

"§2. — *Regulatory measures*

"**31.33.** The Minister shall determine the conditions, restrictions and prohibitions applicable to the operation of the works referred to in section 31.32.

Those conditions, restrictions and prohibitions concern, in particular,

(1) contaminant release standards;

(2) overflow standards;

(3) methods for collecting, analyzing and calculating contaminant releases;

(4) methods for collecting, preserving and analyzing water, air, soil and residual material samples;

(5) standards for installing and operating any apparatus or equipment;

(6) the imposition of a corrective program in cases requiring one;

(7) the imposition of a municipal water management master plan in the cases determined by government regulation; and

(8) measures required to prevent accidental occurrences of contaminants in the environment.

The Minister shall issue a depollution attestation for that purpose.

Before issuing an attestation under this section, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations. The notice must be accompanied by the attestation he intends to issue.

"**31.34.** The Minister may require the operator of works referred to in section 31.32 to provide any study or expert evaluation the Minister considers necessary to determine the conditions, restrictions and prohibitions applicable to the operation of such works."

28. Section 31.35 of the Act is repealed.

29. Sections 31.36 to 31.40 of the Act are replaced by the following sections:

"**31.36.** In determining the conditions, restrictions and prohibitions applicable to the operation of works referred to in section 31.32, the Minister shall take the following factors into consideration:

(1) the class to which the works belong and their geographical location;

(2) the nature, quantity, quality and concentration of every contaminant released into the environment as a result of the operation of the works concerned;

(3) the nature, origin and quality of the water treated by the works concerned; and

(4) the impact of the release of contaminants on environmental quality, living species, ecosystems and property, and on human life, health, safety, welfare and comfort.

"**31.37.** The Minister may set out any standard, condition, restriction or prohibition in the attestation that differs from those prescribed by government regulation if the Minister is of the opinion that doing so is necessary to ensure adequate protection of the environment, human health or other living species and if the Minister considers

(1) that the applicable standards are insufficient to respect the support capacity of the receiving environment; or

(2) that the applicable standards are insufficient to protect human health or other living species.

The Minister may, in the attestation, prescribe an implementation date, including the implementation requirements and schedule, for each standard, condition, restriction or prohibition he may establish under the first paragraph.

However, before prescribing a standard, condition, restriction or prohibition under this section, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations. The notice must also specify the criteria according to which the standard, condition, restriction or prohibition may be prescribed.

"**31.38.** An operator of works referred to in section 31.32 must

(1) comply with the standards, conditions, restrictions and prohibitions applicable to the works; and

(2) provide, at the Minister's request, all information required to assess the works' compliance with the standards prescribed by government regulation and those prescribed by the Minister under this division.

"**31.39.** The Minister must amend a depollution attestation and adjust any applicable corrective program if

(1) the standards prescribed by regulation are amended; or

(2) the conditions, restrictions, prohibitions or special standards set out in an authorization issued under this Act affect the content of the attestation.

The Minister may also amend such an attestation if

(1) the operator concerned submits an amendment application to the Minister;

(2) the standards for installing and operating any apparatus or equipment utilized to abate or stop the release of contaminants must be adjusted to better control the operation of the works concerned;

(3) the methods or standards for controlling and monitoring releases of contaminants, including the procedure for sending statements of the results obtained, must be adjusted to better control the sources of contamination; or

(4) a water management or treatment facility is transferred to a municipality, or is connected to works operated by a municipality and affects the content of the attestation.

Before making a decision under this section, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations.

"**31.40.** Depollution attestations must be reviewed by the Minister every 10 years.

If amendments are required further to such a review, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations.

"**31.40.1.** If the Minister receives an authorization application for an activity referred to in section 22 that concerns an element of works referred to in this division or could affect such works, the Minister must take into consideration, when analyzing the application and in addition to the elements provided for in section 25, the conditions, restrictions, prohibitions and special standards applicable to the works under this division."

30. Section 31.41 of the Act is amended

(1) by striking out paragraphs 1 and 2;

(2) by inserting "content and" after "prescribe the" in paragraph 3;

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

"(4) determine the manner and form of any application to amend a depollution attestation and the documents to be included with such an application and prescribe the information they must contain;";

(4) by striking out paragraph 5;

(5) by replacing paragraph 6.1 by the following paragraph:

"(6.1) set the annual duties for operators of works referred to in section 31.32, which may vary according to the nature or extent of contaminant releases resulting from the operation of the works;";

(6) by striking out paragraph 7;

(7) by replacing "holder of a depollution attestation" in paragraphs 8 and 9 by "operator of works referred to in section 31.32";

(8) by striking out paragraphs 9.1 to 15;

(9) by replacing paragraph 16 by the following paragraph:

"(16) exempt certain classes of municipal water treatment or management works from this division;";

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

"(17) determine the cases in which the Minister may impose a municipal water management master plan and prescribe the procedure for sending such a plan and the terms governing its effects and coming into force."

31. Division IV.2.1 before section 31.42 of the Act is renumbered IV.

32. Section 31.43 of the Act is amended by inserting "ecosystems," after "human beings," in the first paragraph.

33. The Act is amended by inserting the following section after section 31.50:

"**31.50.1.** If the Minister has reason to believe that contaminants referred to in section 31.43 may be present in land to be used for a project that requires the Minister's prior authorization under section 22 and is not subject to section 31.51 or 31.53, the Minister may require, for the purpose of analyzing the application, that a characterization study be submitted.

If the study reveals the presence of contaminants likely to have adverse effects on the life, health, safety, welfare or comfort of human beings or on ecosystems, other living species, the environment in general or property, the Minister may require the applicant to submit the measures that will be taken to prevent such effects, such as the removal or treatment of all or part of the contaminants or their containment.

The Minister may prescribe, in the authorization for the project, any condition, restriction or prohibition with regard to the measures referred to in the second paragraph."

34. Section 31.51 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: "A notice of cessation of the activity must be sent to the Minister within the time prescribed by government regulation.";

(2) by replacing "human beings, the other living species and the environment in general, including property" in the second paragraph by "the quality of the environment and prevent adverse effects on the life, health, safety, welfare or comfort of human beings or on ecosystems, living species or property".

35. The Act is amended by inserting the following sections after section 31.51:

"**31.51.0.1.** If a person or municipality intends to change the use of land that has undergone a characterization study in accordance with the first paragraph of section 31.51 and the study reveals the presence of contaminants in concentrations exceeding the regulatory limit values, the person or municipality may, in the stead and place of whoever ceased activities on that land, submit, for the Minister's approval, the rehabilitation plan required under the second paragraph of that section. In such a case, subdivision 3 of this division applies to the person or municipality.

If the person or municipality referred to in the first paragraph fails to implement all or some of the measures of a rehabilitation plan within the time specified in the implementation schedule, whoever ceased activities on the land is required to remedy the failure on the basis of the regulatory limit values applicable under section 31.51. If those values differ from the ones applicable to the rehabilitation plan approved by the Minister, whoever ceased activities is required to submit, for the Minister's approval, a plan that has been amended accordingly. Section 31.60 applies, with the necessary modifications, to such an amendment.

"**31.51.0.2.** Approval of a rehabilitation plan under the first paragraph of section 31.51.0.1 is subject to the deposit of liability insurance or a financial guarantee that meets the requirements prescribed by government regulation; the insurance or other financial guarantee is intended to cover the costs related to carrying out a rehabilitation plan on the basis of the regulatory limit values applicable under section 31.51."

36. Section 31.51.1 of the Act is amended by replacing "human beings, the other living species and the environment in general, including property" in the first paragraph by "the quality of the environment and prevent adverse effects on the life, health, safety, welfare or comfort of human beings or on ecosystems, living species or property".

37. Section 31.54 of the Act is amended by replacing the second paragraph by the following paragraph:

"The rehabilitation plan must be sent to the Minister and must set out the measures that will be implemented to protect the quality of the environment and prevent adverse effects on the life, health, safety, welfare or comfort of human beings or on ecosystems, living species or property. The plan must also set out any measures intended to render the projected land use consistent with the condition of the land. Lastly, the plan must be accompanied by an

implementation schedule and, if applicable, a plan for dismantling the facilities present on the land."

38. The Act is amended by inserting the following section after section 31.54:

"**31.54.1.** If a project requiring the Minister's prior authorization under section 22 also entails a change in the use of land under this subdivision, the Minister may not issue the authorization before receiving the characterization study required under section 31.53 from the applicant.

If contaminants are present in the land in concentrations exceeding the regulatory limit values, authorization for the project is subject to the Minister's approval of the rehabilitation plan required under section 31.54 and forming an integral part of the authorization."

39. Section 31.57 of the Act is amended by replacing "human beings, the other living species and the environment in general, including property" in the first paragraph by "the quality of the environment and prevent adverse effects on the life, health, safety, welfare or comfort of human beings or on ecosystems, living species or property".

40. Section 31.61 of the Act is amended by replacing "the environment or for human beings" by "the quality of the environment or for the life, health, safety, welfare or comfort of human beings, ecosystems, living species or property".

41. Section 31.65 of the Act is amended by inserting "as well as the reasons that could lead to the temporary or permanent removal of an expert from the list," after "payable," in the second paragraph.

42. The Act is amended by inserting the following sections after section 31.68:

"**31.68.1.** The Government may, by regulation, designate the contaminated land rehabilitation measures that, subject to the conditions, restrictions and prohibitions specified in the regulation, are eligible for a declaration of compliance. The provisions of such a regulation may vary according to, among other things, the types of contaminants present in the land, the characteristics of the milieu and the methods used.

The declaration of compliance must be filed with the Minister at least 30 days before the rehabilitation measures are implemented and be signed by an expert referred to in section 31.65, who must attest that the rehabilitation will be carried out in accordance with the conditions, restrictions and prohibitions prescribed by government regulation.

The declaration must also include the information and documents prescribed by government regulation, in the manner and form specified in the regulation.

In addition, as soon as the work is completed, the declarant must send the Minister the certificate of an expert referred to in section 31.65 stating that the rehabilitation has been carried out in accordance with the conditions, restrictions and prohibitions determined under the first paragraph.

"**31.68.2.** Whoever carries out measures required for land rehabilitation in accordance with section 31.68.1 is not required to submit a rehabilitation plan to the Minister under this division with regard to the land.

"**31.68.3.** Sections 31.68.1 and 31.68.2 do not have the effect of restricting any power the Minister may exercise where land rehabilitation measures referred to in a declaration of compliance made under those sections are carried out in contravention of this Act or the regulations.

In addition, a person or municipality that carries out land rehabilitation in contravention of the conditions, restrictions or prohibitions prescribed by a regulation made under the first paragraph of section 31.68.1 is deemed to carry out the rehabilitation without having obtained the Minister's approval for a rehabilitation plan as required under subdivision 1 and is liable to the remedies, penalties, fines and other measures applicable in such a case."

43. Section 31.69 of the Act is amended by striking out "and relating to the sale or storage of petroleum products" in paragraph 2.1.

44. Section 31.74 of the Act is amended by striking out "sections 31.85 and 31.86 and" in the introductory clause.

45. The Act is amended by inserting the following section before section 31.75:

"**31.74.1.** Subdivisions 1 to 3 of this division apply, in addition to subdivisions 1 and 4 of Division II, to any water withdrawal."

46. Section 31.75 of the Act is amended

(1) by striking out the first paragraph;

(2) in the second paragraph,

(*a*) by replacing the introductory clause by the following:

"The following water withdrawals are not subject to the Minister's prior authorization under section 22:";

(*b*) by striking out subparagraph 3.

47. Section 31.76 of the Act is amended

(1) by replacing, in the first paragraph, "The Minister's power of authorization under this subdivision" by "Any power of authorization under this Act with regard to a water withdrawal" and "du changement climatique" in the French text by "des changements climatiques";

(2) by replacing "in the exercise of the Minister's" in the second paragraph by "made in the exercise of the";

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

"In addition to the elements set out in section 24, such a decision must take into account the elements contained in a water master plan or an integrated management plan for the St. Lawrence prepared under the Act to affirm the collective nature of water resources and provide for increased water resource protection (chapter C-6.2), the observations communicated by the public with regard to the water withdrawal, and the consequences of the withdrawal for

(1) the short-, medium- and long-term water use rights of other persons or municipalities;

(2) the availability and distribution of water resources, with a view to satisfying or reconciling current and future needs of the various water users;

(3) the foreseeable development of rural and urban areas, particularly as regards the objectives of the land use planning and development plan, or the development plan, of any regional county municipality or metropolitan community affected by the withdrawal, and for the balance that must be maintained between the various water uses; and

(4) the economic development of a region or municipality."

48. Sections 31.77 and 31.78 of the Act are repealed.

49. Section 31.79 of the Act is replaced by the following sections:

"**31.79.** Sections 23 to 27 apply to the renewal of a water withdrawal authorization under this Act.

"**31.79.1.** The Government or the Minister, as applicable, may refuse to issue, amend or renew a water withdrawal authorization if of the opinion that the refusal is in the public interest.

They may also, on their own initiative and for the same reason, amend a water withdrawal authorization.

Before making a decision under this section, the Government must grant the applicant and the holder of the authorization at least 15 days to submit written observations.

In addition, before making a decision under this section, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations."

50. Section 31.80 of the Act is amended by replacing the introductory clause by the following:

"**31.80.** On deciding to issue, amend or renew a water withdrawal authorization, the Government or the Minister, as applicable, may prescribe, in addition to the conditions, restrictions and prohibitions prescribed under section 25, any condition, restriction or prohibition concerning".

51. Section 31.82 of the Act is repealed.

52. Section 31.83 of the Act is replaced by the following section:

"**31.83.** The holder of a water withdrawal authorization must, within the time prescribed by regulation, inform the Minister of any permanent cessation of water withdrawal.

The Minister may impose on the holder any measure

(1) to prevent infringement of the rights of other users;

(2) to prevent the release of contaminants into the environment;

(3) to ensure equipment and facility dismantling; and

(4) to ensure environmental monitoring.

Permanent cessation of water withdrawal entails cancellation of the authorization concerned by operation of law, except any measures set out in the authorization that concern the cessation. However, the Minister may, at the holder's request, maintain the authorization in force for the period and on the conditions the Minister determines."

53. Sections 31.84 to 31.87 of the Act are repealed.

54. Section 31.104 of the Act is renumbered 45.5.1 and moved immediately before section 46. It is amended by replacing "this subdivision and the Agreement" in the first paragraph by "subdivision 2 and the Agreement referred to in section 31.88".

55. The heading of subdivision 4 before section 32 of the Act is replaced by the following heading:

"§4. — *Water management and treatment*".

56. Section 32 of the Act is replaced by the following:

"1. SCOPE

"**32.** For the purposes of subparagraph 3 of the first paragraph of section 22 and this subdivision, a water management or treatment facility is

(1) a waterworks system;

(2) a sewer system; or

(3) a rainwater management system.

The Government may, by regulation, define the terms mentioned in the first paragraph."

57. Sections 32.1 and 32.2 of the Act are repealed.

58. The Act is amended by inserting the following before section 32.3:

"2. SPECIAL MEASURES APPLICABLE TO AUTHORIZATIONS FOR ACTIVITIES DESCRIBED IN SUBPARAGRAPH 3 OF THE FIRST PARAGRAPH OF SECTION 22".

59. Section 32.3 of the Act is amended

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

"In addition to any requirements prescribed by any government regulation, an applicant for an authorization with regard to a water management or treatment facility not operated by a municipality, or operated by a municipality outside its territorial limits, must submit, in support of the application, a certificate from the clerk or secretary-treasurer of the municipality in whose territory the facility is located attesting that the municipality does not object to the authorization being issued for the sector served by the facility.";

(2) by replacing "of the permit, the Deputy Minister" in the second paragraph by "of the authorization, the Minister";

(3) by striking out the third paragraph.

60. Section 32.4 of the Act is repealed.

61. Section 32.5 of the Act is repealed.

62. Sections 32.6 and 32.7 of the Act are replaced by the following:

"**32.6.** In addition to the conditions, restrictions and prohibitions the Minister may prescribe under section 25 when authorizing a municipality to carry out work for a water management or treatment facility in a sector also served by a facility not operated by a municipality, or operated by a municipality outside its territorial limits, the Minister may impose the acquisition by agreement or expropriation of the existing facilities.

"3. OTHER MEASURES

"**32.7.** Despite any contrary provision, an operator or owner of a waterworks or sewer system may not cease to operate it without first submitting, for the Minister's approval, the alternative measures that will be implemented to maintain the water supply and water treatment for the persons served, together with the implementation schedule for those measures.

The operator or owner must keep the waterworks or sewer system operating until the approved alternative measures take effect.

When exercising the power of approval under the first paragraph, the Minister may prescribe any condition, restriction or prohibition the Minister considers necessary and modify the measures submitted or their implementation schedule.

Before making a decision under the third paragraph, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations."

63. Section 32.8 of the Act is repealed.

64. Section 32.9 of the Act is repealed.

65. Section 33 of the Act is replaced by the following sections:

"**33.** No person may set up or operate, as applicable, any amusement grounds, holiday camp, public beach, mobile home park or camping ground or any other grounds used for similar purposes and intended for lease or co-ownership unless they are equipped with a waterworks or sewer system authorized under this Act or, if no authorization is required, unless they are equipped with a system that complies with the standards prescribed by government regulation.

"**33.1.** Anyone who wishes to carry out a housing or vacation development defined by government regulation, but whose development fails to meet the criteria determined by government regulation, may not obtain a subdivision permit from a municipality without first

(1) submitting to the Minister the plan that will be implemented to ensure the development's water supply and waste water and rainwater management and treatment; and

(2) obtaining the Minister's approval of the plan referred to in subparagraph 1, which the Minister may grant with or without amendment and subject to the conditions, restrictions or prohibitions the Minister determines.

Before making amendments or prescribing conditions, restrictions or prohibitions under this section, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the interested person and grant the latter at least 15 days to submit observations."

66. Section 34 of the Act is repealed.

67. Section 35 of the Act is renumbered 45.3.3 and is amended by replacing "a common waterworks, sewer system or water treatment plant" in the first paragraph by "water management or treatment services in common".

68. Section 37 of the Act is renumbered 45.3.4 and is amended by replacing "a system of waterworks, sewers, water treatment or pre-treatment, or to connect it" by "a water management or treatment facility or to connect such a facility".

69. Section 39 of the Act is replaced by the following sections:

"**39.** An operator or owner of a waterworks or sewer system may collect a tax, duty or dues from the persons served by it, in the cases and manner prescribed by government regulation. To that end, the operator or owner shall set the applicable rate for using the system, in accordance with the terms and conditions prescribed by government regulation.

A person served may refuse the imposed rate, in accordance with the terms and conditions prescribed by government regulation.

If the operator or owner and the person served cannot agree on the applicable rate, the person may apply to the Minister for an inquiry into the matter.

The Minister may, after making such an inquiry, impose the applicable rate and the moment it takes effect, in accordance with the criteria prescribed by government regulation.

"**39.1.** If water supply or water treatment or management are provided to a municipality by another municipality or by another operator or owner of a water management or treatment facility, the Commission municipale shall set the rates for the sale of water or for water management or treatment services between the parties concerned if the latter are unable to reach an agreement on the rates.

On an application by anyone interested, the Commission municipale may cancel or amend a contract or by-law regarding a water management or treatment facility if the applicant establishes that its conditions are abusive.

When exercising a power conferred on it by this section with regard to an agreement between two municipalities, the Commission municipale must comply with the cost apportionment rules enacted by articles 573 to 575 of the Municipal Code of Québec (chapter C-27.1) and sections 468.4 to 468.6 of the Cities and Towns Act (chapter C-19).”

70. Section 41 of the Act is replaced by the following section:

“**41.** Every municipality may, with the Minister’s authorization, acquire by agreement or expropriation immovables or real rights located outside its territory that are required to set up a water management or treatment facility or to develop or protect a water withdrawal site.”

71. Section 42 of the Act is replaced by the following section:

“**42.** If an operator of a waterworks or sewer system, other than a municipality, is unable to acquire by agreement an immovable or any other real right required to operate the waterworks or sewer system, the operator may, with the Minister’s authorization, expropriate the immovable or real rights concerned.”

72. Section 45.2 of the Act is renumbered 45.5.2 and moved immediately after section 45.5.1, as renumbered by section 54.

73. The Act is amended by inserting the following after section 45.3:

“4. ORDERS

“**45.3.1.** The Minister may, on the conditions the Minister determines, order a municipality to temporarily operate an operator’s or owner’s water management or treatment facility, provided the facility is not operated by a municipality, and to carry out work there if the Minister considers it necessary in order to ensure adequate service for the persons served. The order may also determine the apportionment of the costs related to the operation or work among the persons served or among those persons and the operator or owner, as the case may be.

The Minister may also, if of the opinion that it is necessary for the protection of public health, order a municipality to acquire such a facility by agreement or expropriation, or to set up a new facility and acquire by agreement or expropriation the immovables and real rights required to do so.

The Minister may make any other order with regard to a municipality that the Minister considers necessary regarding water supply and water management or treatment.

"**45.3.2.** With regard to a person operating a water management or treatment facility or to the owner of such a facility, the Minister may make any order the Minister considers appropriate concerning the quality of service, the extension of the system, the reports to be made, the mode of operation, the rates and any other matter under the Minister's power of supervision and control."

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

"**46.** The Government may, by regulation,

(1) classify waters;

(2) define physical, chemical and biological water quality standards according to different water uses for all or part of the territory of Québec;

(3) determine quality standards for any source of water supply and the operating standards for any water management or treatment facility;

(4) prohibit or limit the dumping into any sewer system or rainwater management system of any matter that it considers harmful;

(5) determine the mode of discharging and treating waste water and rainwater;

(6) regulate the production, sale, distribution and use of any water purification device and any product or material for establishing or operating a water management or treatment facility;

(7) prescribe, as regards any motor boat, standards for oil and gasoline leakage, residual materials elimination and toilets;

(8) prohibit or limit the use of rivers or lakes for pleasure boating by motor boats so as to protect the quality of the environment;

(9) determine construction standards for water management or treatment facilities;

(10) prohibit or regulate the distribution by volume of water intended for human consumption;

(11) define the meaning of the expression "housing or vacation development" appearing in section 33.1;

(12) establish the duties, rights and obligations of the persons served, the owner and the operators as to the running and operation of a water management or treatment facility that is not operated by a municipality, or is operated by a municipality outside its territorial limits, and prohibit any act detrimental to its running and operation;

(13) establish the duties, rights and obligations of the persons served and the operators of a water management or treatment facility operated by a municipality, if required for the protection of public health;

(14) establish classes of persons served and operators;

(15) establish standards for sinking and sealing off wells;

(16) regulate withdrawals of surface water or groundwater, in particular on the basis of its different uses, including the collection of groundwater whose use or distribution is governed by the Food Products Act (chapter P-29), in order to, among other purposes,

(*a*) determine, for withdrawals of water to supply persons, the minimum number of persons at which such a withdrawal becomes subject to the Minister's authorization despite the withdrawal's daily maximum flow rate of less than 75,000 litres per day;

(*b*) in the cases and under the conditions specified, exempt water withdrawals from this Act or the regulations;

(*c*) in the cases and under the conditions specified, make water withdrawals that are exempted from the Minister's authorization subject to the issue of a permit by the municipality in which the withdrawal site is located;

(*d*) prohibit, in all or part of the territory of Québec, water withdrawals intended to satisfy the water needs of one or more classes of uses specified in the regulations, and provide that such a prohibition has effect even with regard to authorization applications made prior to the date of coming into force of the prohibition and for which no decision has been made by that date by the Minister or the Government, as applicable;

(*e*) determine the cases in and conditions under which two or more existing or planned water withdrawals are deemed to constitute a single withdrawal owing to, among other things, the hydrologic interconnection of the waters concerned, the distance between the withdrawal sites or the intended use of the water withdrawn;

(*f*) prescribe standards for the quality or quantity of surface water or groundwater that may be withdrawn or that must be returned to the environment after use, and for the conditions of that return, the use of the water withdrawn and the preservation of the aquatic ecosystems or wetlands;

(*g*) prescribe standards for the installation and maintenance of equipment or devices for determining the quality or quantity of water withdrawn from or returned to the environment;

(*h*) determine the measures or plans that a water withdrawal authorization holder must implement to ensure conservation and efficient use of the water

withdrawn, and prescribe the conditions under which the holder must report to the Minister on the results obtained;

(*i*) prescribe water allocation rules reconciling the needs or interests of the various classes of users;

(*j*) prescribe standards for water withdrawal facilities and their supply and protection areas;

(*k*) require, where a standard requires boundaries to be established for a water withdrawal facility's supply or protection area, the owner or any other custodian of land on which such boundaries may be established to allow free access to the land for that purpose, at any reasonable time, provided the owner or custodian is given at least 24 hours prior notification of the intention to enter on the land and, if applicable, provided the premises are restored to their former state and any damage suffered by the owner or custodian is compensated for;

(*l*) prescribe the documents and information whoever makes or plans to make a water withdrawal is required to send the Minister and the conditions governing their sending, including risk assessment studies of protection areas and studies or reports on the actual or potential individual or cumulative impacts of the withdrawal or planned withdrawal on the environment, on other users and on public health, and determine which of those documents and that information is public and must be made available to the public; or

(*m*) establish public consultation procedures; and

(17) determine the qualifications of natural persons assigned to the operation of municipal water treatment equipment."

75. Section 46.2 of the Act is amended by replacing the second paragraph by the following paragraph:

"The Minister may also, by regulation, prescribe procedures and criteria allowing the Minister to determine the default greenhouse gas emissions of emitters who have not reported them or whose emissions report cannot be satisfactorily verified."

76. Section 46.8 of the Act is amended

(1) by inserting ", in accordance with the protocol made under the second paragraph," after the first occurrence of "who" in subparagraph 2 of the first paragraph;

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

"The Minister may, by regulation, establish protocols to determine the eligibility of projects for offset credits and define the methods to be used by those projects to achieve and quantify reductions of greenhouse gas emissions.";

(3) by replacing "in the *Gazette officielle du Québec*" in the second paragraph by "on the Minister's department's website".

77. Section 46.9 of the Act is amended by replacing "banked" in the second paragraph by "kept".

78. Section 46.12 of the Act is amended by adding the following paragraphs at the end:

"Despite the second paragraph, the Minister may suspend any emission allowance without giving prior notice to the person concerned if

(1) there are reasonable grounds to believe that the integrity of the cap-and-trade system is threatened, in particular where the Minister ascertains that emission allowance transactions are irregular;

(2) the emitter does not meet its obligations as to the coverage of greenhouse gas emissions for a period prescribed by a regulation made under the first paragraph of section 46.6; or

(3) an entity with which an agreement has been entered into under section 46.14 notifies the Minister of a case referred to in subparagraph 1.

In the cases provided for in the third paragraph, the person to whom such a decision is notified may, within the time specified in the decision, submit observations to the Minister in order to obtain a review of the decision."

79. Section 46.15 of the Act is amended by inserting the following paragraph after paragraph 1:

"(1.1) determine the persons or municipalities that may apply to be registered in the system, the qualifications required and the reasons for which the Minister may refuse such registration;".

80. Section 46.16 of the Act is repealed.

81. Section 46.17 of the Act is amended by replacing the second paragraph by the following paragraph:

"The Government must make the report public within 30 days after receiving it."

82. Section 48 of the Act is repealed.

83. Section 49.1 of the Act is amended

(1) by replacing "25" in the second paragraph by "115.4.1";

(2) by replacing "25" in the fourth paragraph by "114".

84. Section 53.1 of the Act is repealed.

85. Section 53.4 of the Act is amended by inserting the following paragraph after the third paragraph:

"The Société québécoise de récupération et de recyclage shall prepare any plans and programs pursuant to the policy; such plans and programs require the Minister's prior approval."

86. Section 53.4.1 of the Act is amended by replacing "the Minister" in the first paragraph by "the Société québécoise de récupération et de recyclage".

87. Section 53.5.1 of the Act is amended by replacing "with the responsibilities relating to the regional planning of residual materials management. In particular, the Minister may transmit to the Société the management plans received from the municipalities so that the Société may analyze the plans and make recommendations to the Minister" by "in carrying out his responsibilities".

88. Section 53.7 of the Act is amended

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

"Every regional municipality must establish and maintain in force a residual materials management plan.";

(2) by replacing all occurrences of "commission" in the second paragraph by "public consultation".

89. Section 53.8 of the Act is amended by replacing "53.12. The delegation must be authorized by the Minister of Sustainable Development, Environment and Parks" by "53.11".

90. Section 53.9 of the Act is amended by replacing "third paragraph of section 53.7" in the fifth paragraph by "second paragraph of section 53.7".

91. Section 53.11 of the Act is amended

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

"A draft residual materials management plan must be adopted by resolution of the council of the regional municipality. The resolution must state the time limit for submitting the draft plan to public consultation.";

(2) by replacing "A copy of the resolution must also be sent to the Minister and to" in the second paragraph by "Copies of the resolution and draft plan must be sent to".

92. Section 53.12 of the Act is repealed.

93. Section 53.13 of the Act is replaced by the following section:

"**53.13.** For any draft management plan, the regional municipality must develop a public consultation procedure that provides for at least one public meeting to be held in the territory covered by the plan."

94. Section 53.14 of the Act is amended by replacing "a summary of the draft plan must be published in a newspaper circulated in the territory of the regional municipality concerned, together with a" by "the regional municipality shall publish on its website, or by any other means it considers appropriate, a summary of the draft plan and a".

95. Section 53.15 of the Act is amended

(1) by replacing "commission" in the first paragraph by "regional municipality";

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

"After the public meetings, the regional municipality shall draw up a report on the observations received from the public and the procedure for the public consultation. The report shall be made available to the public as soon as it is sent to the council of the regional municipality."

96. Section 53.16 of the Act is amended

(1) by replacing "to the Minister" by "to the Société québécoise de récupération et de recyclage";

(2) by replacing "the commission's" by "the regional municipality's".

97. Section 53.17 of the Act is amended

(1) by replacing "60 days after receiving the draft plan, give an opinion to the regional municipality on the compliance of the plan" in the first paragraph by "120 days after receiving the draft plan, send the regional municipality a notice of the plan's compliance";

(2) by replacing "The Minister" in the first paragraph by "The Société québécoise de récupération et de recyclage";

(3) by striking out the second paragraph;

(4) by replacing "The Minister's" in the third paragraph by "The Société's";

(5) by replacing "the Minister" in the fourth paragraph by "the Société" and by replacing "prononcé" in that paragraph in the French text by "prononcée";

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

"After receiving a notice of compliance from the Société or if the draft plan is deemed to be compliant under the third paragraph, the municipality may, by by-law, adopt the draft plan, as is, as its residual materials management plan."

98. Sections 53.18 and 53.19 of the Act are repealed.

99. Section 53.20 of the Act is amended

(1) in the first paragraph,

(*a*) by replacing "Where the Minister considers that the" by "If the Société québécoise de récupération et de recyclage considers that the draft";

(*b*) by replacing "refusal must be notified by the Minister" by "non-compliance must be notified by the Société";

(*c*) by replacing "before the plan comes into force" by "within 120 days after the draft management plan is received";

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

"The notice must state the grounds for the decision as well as the amendments to be made and sent to the Société within the time specified."

100. The Act is amended by inserting the following sections after section 53.20:

"**53.20.1.** Within the time specified in the notice of non-compliance of the Société québécoise de récupération et de recyclage or within any additional time the Société may grant, the council of the regional municipality must replace the draft plan by a new one that complies with the requested amendments.

"**53.20.2.** The Société québécoise de récupération et de recyclage may, within 60 days after receiving the new draft plan, send the regional municipality a notice of compliance regarding the requested amendments.

If the Société has not made a decision regarding the amendments within 60 days after receiving them, the amended draft plan is deemed to comply with government policy.

After receiving a notice of compliance from the Société or if the amended draft plan is deemed to comply under the second paragraph, the municipality may, by by-law, adopt the draft plan, as is, as its residual materials management plan.

"**53.20.3.** A management plan comes into force on the date the council of the regional municipality adopts the by-law referred to in the fourth paragraph of section 53.17 or the third paragraph of section 53.20.2, or on any later date specified in the by-law.

The regional municipality shall publish, on its website or by any other means it considers appropriate, the residual materials management plan, a summary of it and a notice of its coming into force."

101. Section 53.21 of the Act is amended by replacing the first paragraph by the following paragraph:

"On the recommendation of the Société québécoise de récupération et de recyclage, the Minister may, in the stead and place of the regional municipality and with a view to ensuring the compliance of the management plan with government policy or preventing any adverse effects on public health and safety, exercise the municipality's regulatory powers

(1) if the municipality failed to amend its draft management plan within the time specified in the notice of non-compliance sent under section 53.20 or within any additional time granted by the Société; or

(2) if the amendments the regional municipality made to the draft plan were also the subject of a notice of non-compliance from the Société."

102. Section 53.22 of the Act is repealed.

103. Section 53.23 of the Act is amended by replacing the second and third paragraphs by the following paragraphs:

"The management plan must be revised by the council every seven years. To that end, the council must adopt, by resolution and not later than the date of the fifth anniversary of the coming into force of the management plan, a revised draft plan.

Sections 53.7 to 53.21 apply, with the necessary modifications, to the amendment and revision of the management plan."

104. Section 53.27 of the Act is amended by replacing "be exercised having regard to the provisions of" by "take into consideration".

105. Section 53.30 of the Act is amended

(1) in subparagraph 6 of the first paragraph,

(*a*) by inserting "or the Société québécoise de récupération et de recyclage, as applicable" after "Minister" in subparagraph *b*.1;

(*b*) by inserting "or the Société, as applicable" after "Minister" in subparagraph *c*;

(2) by replacing "indemnitées" in subparagraph 12 of the first paragraph of the French text by "indemnités".

106. Section 53.31 of the Act is amended by inserting "or, as applicable, the Société québécoise de récupération et de recyclage, for the purposes of the responsibilities conferred on the Minister or the Société under this Act," after "provide the Minister".

107. Section 53.31.1 of the Act is amended by adding the following paragraph at the end:

"Those persons are also required to compensate the Native communities, represented by their band councils, for the services referred to in the first paragraph that those communities provide. This subdivision and any regulation made under it apply, with the necessary modifications, to that end."

108. Section 54 of the Act is amended by replacing "section 65" by "sections 65 to 66".

109. Section 55 of the Act is repealed.

110. Section 58 of the Act is amended by replacing "the certificate of authorization" by "the authorization".

111. Section 65 of the Act is replaced by the following sections:

"**65.** An authorization application made under subparagraph 9 of the first paragraph of section 22 with regard to any construction project on land formerly used in whole or in part as a residual materials elimination site, or with regard to any work to change the use of such land, must be accompanied by a study conducted by a professional or any other person qualified in the field concerned, for the purpose of

(1) assessing whether residual materials are present in the land;

(2) determining the nature of such residual materials and the sites where they have been deposited or buried;

(3) determining whether gas is present in the soil and, if applicable, assessing the risk of it migrating outside the land.

If the study confirms the presence of residual materials in the land, the person or municipality that had the study conducted must, on being informed of the presence of such materials, apply for a notice to be registered in the land register. In addition to a description of the land, the notice must contain

(1) the name and address of the person or municipality applying for registration of the notice, and of the owner of the land;

(2) the name of the municipality in which the land is situated and the land use authorized by the zoning by-laws; and

(3) a summary of the study, certified by the qualified person referred to in the first paragraph, stating among other things the nature of the residual materials present in the land.

In addition, the person or municipality must send the Minister and the owner of the land a duplicate of the notice bearing a registration certificate, or a copy of the notice certified by the Land Registrar. On receiving the document, the Minister shall send a copy to the municipality in which the land is situated; if the land is situated in a territory referred to in section 133 or 168 that is not constituted as a municipality, the document must be sent to the body designated by the Minister.

"**65.1.** When analyzing an authorization application, the Minister may require that the applicant submit the measures the applicant intends to take to remove all or some of the residual materials from the land or to protect the quality of the environment and prevent adverse effects on the life, health, safety, welfare and comfort of human beings or on ecosystems, other living species or property.

In the authorization, the Minister may prescribe any condition, restriction or prohibition the Minister considers necessary with regard to the measures referred to in the first paragraph and require any financial guarantee for that purpose.

"**65.2.** If an authorization prescribes restrictions on the use of the land, the holder must, as soon as possible after it is issued, apply for a land use restriction notice to be registered in the land register. In addition to a description of the land, the notice must contain

(1) the applicant's name and address;

(2) if applicable, a description of the work to be done or works to be erected to remove the residual materials from the land or to protect the quality of the environment and prevent adverse effects on the life, health, safety, welfare and comfort of human beings or on ecosystems, other living species or property; and

(3) a statement of the land use restrictions, including the resulting charges and obligations.

In addition, the holder must, without delay, send the Minister and the owner of the land a duplicate of the notice bearing a registration certificate or a copy of the notice certified by the Land Registrar. On receiving the document, the

Minister shall send a copy to the municipality in which the land is situated; if the land is situated in a territory referred to in section 133 or 168 that is not constituted as a municipality, the document must be sent to the body designated by the Minister.

Registration of the notice renders the land use restrictions effective against third persons, and any subsequent acquirer of the land is bound by any charges and obligations as regards those restrictions.

"**65.3.** If a study required under section 65 reveals the presence of residual materials at the property line of the land, a migration of gas outside the land or a serious risk of such migration, the person or municipality that conducted the study is required to notify the owner of the neighbouring land concerned in writing without delay. A copy of the notice must also be sent to the Minister.

"**65.4.** If work has been done or works erected on land to remove residual materials and a subsequent study sent to the Minister reveals that no such materials are present in the land, any person or municipality referred to in section 65, or the owner of the land concerned, may apply for a residual materials removal notice to be registered in the land register.

The first and second paragraphs of section 65.2 apply, with the necessary modifications, to the notice, which must also mention any land use restrictions entered in the land register that have been rendered unnecessary by the removal of the residual materials.

"**65.5.** If a person or municipality fails to apply for registration of a notice in the land register under section 65 or 65.2, the Minister may require such registration and recover from the person or municipality the direct and indirect costs incurred by the Minister for that purpose."

112. The Act is amended by inserting the following before section 70.1:

"§1. — *Powers of the Minister*".

113. Section 70.1 of the Act is amended by striking out the third paragraph.

114. Section 70.2 of the Act is replaced by the following section:

"**70.2.** The prior notice referred to in section 115.4.1 must be accompanied by a copy of any analysis, study or other technical report that the Minister has taken into account.

The Minister shall send a copy of the prior notice and order to the Minister of Health and Social Services and to the secretary-treasurer or clerk of the local municipality in whose territory the hazardous material is located."

115. Sections 70.3 and 70.4 of the Act are repealed.

116. The Act is amended by inserting the following after section 70.5:

"§2.—*Accidental release*

"**70.5.1.** Anyone responsible for an accidental release of hazardous materials into the environment is required to recover them without delay and remove any contaminated matter that is not cleaned or treated in situ. However, a government regulation may determine the cases where, and the conditions on which, the materials may remain in the land concerned, in particular because of technical or operational constraints.

"**70.5.2.** In the cases determined by government regulation, anyone responsible for an accidental release of hazardous materials into the environment is required to conduct a characterization study of the land concerned. The regulation may prescribe the content of the study and how it is to be carried out.

As soon as such a study is completed, it must be sent to the Minister and to the owner of the land.

Any person who, as owner or lessee or in any other capacity, has custody of land affected by the release must give free access to the land at any reasonable time to any person required under this section to conduct a characterization study on the land, subject, however, to that person restoring the site and compensating the custodian or owner of the land, as the case may be, for any damage sustained.

"**70.5.3.** Anyone responsible for an accidental release of hazardous materials into the environment is required, if informed of the presence of such materials at the property line of the land concerned or of a serious risk of migration of those materials outside that land that may compromise a use of water, to notify the owner of the neighbouring land in writing without delay. A copy of the notice must also be sent to the Minister.

"**70.5.4.** In the cases determined by government regulation, anyone responsible for an accidental release of hazardous materials into the environment must apply for a contamination notice to be registered in the land register in the manner prescribed by the regulation.

In addition to a description of the land, the contamination notice must contain

(1) the name and address of the applicant and of the owner of the land;

(2) the name of the municipality in which the land is situated and the land use authorized by the zoning laws; and

(3) if applicable, a summary of the characterization study stating, among other things, the nature of the hazardous materials present in the land.

In addition, whoever is responsible must send the Minister and the owner of the land a duplicate of the notice bearing a registration certificate or a copy of it certified by the Land Registrar. On receiving the document, the Minister shall send a copy to the municipality in which the land is situated; if the land is situated in a territory referred to in section 133 or 168 that is not constituted as a municipality, the document must be sent to the body designated by the Minister.

If whoever is responsible fails to apply for registration of a notice in the land register in accordance with the first paragraph, the Minister may require such registration and recover from that person or municipality the direct and indirect costs incurred by the Minister for that purpose.

"**70.5.5.** Registration in the land register of a decontamination notice may be applied for by anyone referred to in section 70.5.4, or by the owner of the land concerned, provided the land has undergone decontamination work and a subsequent characterization study has revealed that no hazardous materials are present.

The second and third paragraphs of section 70.5.4 apply, with the necessary modifications, to the decontamination notice. The notice must also mention any land use restrictions entered in the land register that have been rendered unnecessary as a result of the decontamination.

The characterization study mentioned in the first paragraph must be kept at the Minister's disposal.

"§3. — *Register and report*".

117. Section 70.6 of the Act is amended by replacing the first paragraph by the following paragraphs:

"Whoever has possession of a hazardous residual material must keep a register containing the information prescribed by government regulation.

"Hazardous residual material" means

(1) a hazardous material that was produced or used but subsequently discarded;

(2) a hazardous material that was used but is no longer used for the same purpose or a purpose similar to its initial use;

(3) a hazardous material that was produced or kept for eventual use but is outdated; or

(4) a hazardous material that was produced or used and that appears on a list of hazardous residual materials established by government regulation or belongs to a class appearing on the list."

118. Section 70.7 of the Act is amended

(1) by replacing "at the time" in the first paragraph by "at the intervals";

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

"The annual management report must contain an attestation of the accuracy of the information provided that is signed by the person carrying on the activity or, in the case of a person other than a natural person or a municipality, by a person authorized for that purpose."

119. The Act is amended by inserting the following after section 70.7:

"§4. — *Special regulatory measures*

"**70.7.1.** This subdivision applies, in addition to subdivision 1 of Division II, to the authorization for hazardous materials management."

120. Sections 70.8 and 70.9 of the Act are replaced by the following sections:

"**70.8.** Possession of a hazardous residual material for a period of more than 24 months is subject to the Minister's authorization in accordance with subparagraph 5 of the first paragraph of section 22.

In addition to the information and documents required under section 23, the authorization application must be accompanied by a hazardous materials management plan prepared in accordance with government regulation.

The management plan must contain an attestation of the accuracy of the information provided and be signed by whoever has possession of the hazardous materials or, in the case of a person other than a natural person or a municipality, by the person authorized for that purpose.

"**70.9.** The following activities are also subject to the Minister's authorization in accordance with subparagraph 5 of the first paragraph of section 22:

(1) the operation, for the operator's own purposes or those of another person, of a hazardous materials elimination site determined by government regulation, or the provision of a hazardous materials elimination service;

(2) the operation, for commercial purposes, of a treatment process for hazardous residual materials;

(3) the storage of hazardous residual materials, after taking possession of them for that purpose;

(4) the use of hazardous residual materials for energy generation, after taking possession of them for that purpose; and

(5) any other activity determined by government regulation.

Such an authorization is also required before carrying on an activity involving a hazardous material, other than an activity referred to in the first paragraph, that is likely to result in the release of contaminants into the environment or alter the quality of the environment."

121. Sections 70.10, 70.11 and 70.12 of the Act are repealed.

122. Sections 70.13 and 70.14 of the Act are replaced by the following sections:

"**70.13.** In addition to the information required under section 27, the authorization must contain a list of the hazardous materials or specify the classes of hazardous materials involved in the activity the holder is authorized to carry on.

"**70.14.** A hazardous materials management authorization referred to in the first paragraph of section 70.9 is valid for not more than five years. It may be renewed by the Minister in accordance with the terms and conditions prescribed by government regulation.

Sections 23 to 27 apply, with the necessary modifications, to the renewal referred to in the first paragraph."

123. Sections 70.15, 70.16 and 70.17 of the Act are repealed.

124. Section 70.18 of the Act is replaced by the following sections:

"**70.18.** A holder of a hazardous materials management authorization must inform the Minister within the time prescribed by government regulation of any total or partial cessation of activities. In addition to any cessation-of-activity measures prescribed by such a regulation, the holder must comply with any measures required by the Minister to prevent the release of contaminants into the environment and ensure, among other things, site cleaning and decontamination, hazardous materials management, equipment and facility dismantling and environmental monitoring.

A total cessation of activities entails the cancellation, by operation of law, of a hazardous materials management authorization, with the exception of any measures set out in the authorization that concern site restoration on cessation of activities, or post-closure management. However, at the holder's request, the Minister may maintain the authorization in force for the period and on the conditions the Minister determines.

"**70.18.1.** The Minister may amend, suspend, revoke or refuse to amend or renew a hazardous materials management authorization if the holder partially ceases the activities mentioned in it.

Before making a decision under this section, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person concerned and grant the latter at least 15 days to submit observations."

125. Section 70.19 of the Act is amended, in the first paragraph,

(1) by replacing "materials referred to in paragraph 21 of" in subparagraph 1 by "hazardous materials referred to in";

(2) by striking out subparagraph 4;

(3) by replacing "times" in subparagraph 5 by "intervals";

(4) by striking out "and an application for authorization under section 70.8," in subparagraph 6;

(5) by striking out subparagraphs 8 to 15.

126. Division X.1 of Chapter I of the Act is replaced by the following division:

"**DIVISION X.1**

"REGULATORY POWERS AND FEES PAYABLE

"**95.1.** The Government may make regulations

(1) to classify contaminants and sources of contamination;

(2) to exempt classes of contaminants or of sources of contamination from all or any part of this Act;

(3) to prohibit, limit and control sources of contamination and the release into the environment of any class of contaminants for all or part of the territory of Québec;

(4) to determine, for any class of contaminants or of sources of contamination, a maximum quantity or concentration that may be released into the environment, for all or part of the territory of Québec;

(5) to establish standards for the installation and use of any type of apparatus, device, equipment or process designed to control the release of contaminants into the environment;

(6) to regulate or prohibit the use of any contaminant and the presence of any contaminant in products sold, distributed or utilized in Québec;

(7) to define environmental protection and quality standards for all or part of the territory of Québec;

(8) to establish boundaries for territories and prescribe environmental protection and quality standards specific to each one, in particular to take into account its characteristics, the cumulative effects of its development, the support capacity of its ecosystems, and the human disturbances and pressures affecting its drainage basins;

(9) to exempt any person, municipality or class of activity it determines from all or part of this Act and prescribe, in such cases, environmental protection and quality standards applicable to the exempted persons, municipalities and activities, which may vary according to the type of activity, the territory concerned or the characteristics of the milieu;

(10) to require a certificate of compliance with regulatory standards, before or after certain specified classes of activities it determines are carried out, signed by a professional or any other person qualified in the field concerned, and prescribe the applicable terms and conditions;

(11) to establish measures providing for the use of economic instruments, including tradeable permits, emission, effluent and waste-disposal fees or charges, advance elimination fees or charges, and fees or charges related to the production of hazardous residual materials or the use, management or purification of water, with a view to protecting the environment and achieving environmental quality objectives for all or part of the territory of Québec;

(12) to establish any rule that is necessary for or relevant to carrying out measures referred to in subparagraph 11 and that pertains, in particular, to the determination of persons or municipalities required to pay the fees or charges referred to in that subparagraph, the conditions applicable to their collection and the interest and penalties payable if the fees or charges are not paid;

(13) to determine the terms and conditions governing authorization, accreditation or certification applications made under this Act, and those governing applications to amend, suspend or revoke an existing authorization, accreditation or certification, including the use of a specific form; those terms and conditions may vary according to the type of structure, works, industrial process, industry, work or other activity;

(14) to require a person or municipality to provide, for the activities or classes of activities the Government determines or on the basis of an activity's potential impacts on the environment, a financial guarantee to enable the Minister to meet any obligation imposed on the person or municipality by this Act or the regulations that the person or municipality has failed to meet and whose cost may be charged to the person or municipality, and to determine the nature and amount of the guarantee and the conditions governing its use by the Minister and its remittance; the amount of the guarantee may vary according to the class, nature and potential impacts on the environment of the activity for which the guarantee is required;

(15) to require a person or municipality to take out liability insurance to cover the activities or classes of activities the Government determines or on the basis of an activity's potential impacts on the environment, determine the scope, term and amount of the insurance, the latter of which may vary according to the class, nature and potential impacts on the environment of the activity for which the insurance is required, and prescribe any other conditions applicable to the insurance;

(16) to determine the persons or municipalities that may apply for an authorization or its amendment or renewal, or for an accreditation or certification, and the qualifications required for that purpose;

(17) to determine how section 115.8 is to be applied, in particular the conditions for filing the declaration provided for in that section, and the persons or municipalities that are exempted from the obligation to file such a declaration;

(18) to determine the persons authorized to sign any document required under this Act or the regulations;

(19) to determine the form of any authorization, accreditation or certification issued under this Act or any regulation made under it;

(20) to prescribe the records to be kept and preserved by any person or municipality carrying on an activity governed by this Act or the regulations, prescribe the conditions governing their keeping, and determine their form and content and the period for which they must be preserved;

(21) to prescribe the reports, documents and information that must be provided to the Minister by any person or municipality carrying on an activity governed by this Act or the regulations, determine their form and content and the conditions governing their preservation and sending;

(22) to prescribe, in cases where anyone responsible for a source of contamination has, under sections 124.3 to 124.5, submitted a depollution program to the Minister and received the Minister's approval, the annual duties payable or the method and factors to be used in calculating such duties, the periods during which the duties must be paid and the terms of payment. The annual duties may vary according to such factors as

(*a*) the class of the source of contamination;

(*b*) the territory in which the source of contamination is located;

(*c*) the nature or extent of the release of contaminants into the environment; and

(*d*) the duration of the depollution program;

(23) to determine the methods for collecting, analyzing, calculating and verifying any release of a contaminant into the environment;

(24) to prescribe the methods for collecting, preserving and analyzing water, air, soil or residual material samples for the purposes of any regulation made under this Act;

(25) to prescribe the collection, analyses, calculations and verifications that must be done wholly or partly by a person or municipality accredited or certified by the Minister under this Act and specify the statements of analysis results that must be prepared and sent to the Minister;

(26) to regulate or prohibit the growing, sale, use or transportation of specified invasive plant species whose establishment or propagation in the environment is likely to harm the environment or biodiversity;

(27) to require a land reclamation plan for certain specified classes of projects, activities or industries likely to harm the surface of the soil or destroy the soil, as well as the payment of any guarantee, and prescribe the applicable standards and terms and conditions;

(28) to prescribe, for specified activities or classes of activities, the measures to be implemented on their cessation, as well as monitoring and post-closure management measures; and

(29) to prescribe any measure aimed at promoting the reduction of greenhouse gas emissions and require that climate change impact mitigation and adaptation measures be put in place.

A regulation made under this section may also prescribe any transitional measure necessary for its implementation.

"**95.2.** A regulation made under subparagraph 11 or 12 of the first paragraph of section 95.1 and prescribing waste-disposal or elimination fees or charges may provide that all or part of those fees or charges must be paid to the Société québécoise de récupération et de recyclage for the purposes of its functions in the field of residual materials recovery and reclamation.

"**95.3.** The Minister may, by regulation, determine

(1) the fees payable by an applicant for the issue, renewal or amendment of an authorization, approval, accreditation or certification under this Act or the regulations; and

(2) the fees payable by anyone required to file a declaration of compliance with the Minister under section 31.0.6.

The fees referred to in the first paragraph are set on the basis of the costs incurred to process the documents referred to in the first paragraph, including to examine them.

Such fees may vary according to the nature, scope or cost of the project, the class of the source of contamination, the characteristics of the enterprise or establishment, in particular its size, or the complexity of the technical and environmental aspects of the file.

The Minister may also set the terms of payment of the fees as well as the interest payable if they are not paid.

"**95.4.** The Minister may also, by regulation, determine the fees payable by any person or municipality the Minister specifies and that are intended to cover the costs incurred for control and monitoring measures, in particular the costs for inspecting facilities and examining information or documents provided to the Minister.

Under such a regulation, a person or municipality that has set up an environmental management system that meets a recognized Québec, Canadian or international standard may be exempted from paying all or part of the fees referred to in the first paragraph, on the conditions determined in the regulation.

The fees determined under the first paragraph are based on the nature of the activities, the characteristics of the facility, and the nature, quantity and location of the waste or the stored, buried, processed or treated materials.

The second, third and fourth paragraphs of section 95.3 apply to the fees determined under this section."

127. The Act is amended by inserting the following before the heading of Division XI of Chapter I:

"**CHAPTER V**

"STRATEGIC ENVIRONMENTAL ASSESSMENT

"**95.5.** The Administration's programs determined by government regulation, including the strategies, plans and other forms of guidelines the Administration develops, must be the subject of a strategic environmental assessment under this chapter. The same applies, with the necessary modifications, to draft amendments to such programs.

With regard to the Administration's programs not determined by government regulation, the Government may, exceptionally and on the conditions it determines, make some or all of them subject to such an assessment if they are likely to have significant effects on the environment.

In the development of the Administration's programs, one objective of such an assessment is to promote fuller consideration of environmental issues, including those related to climate change, human health and other living species. Another objective of such an assessment is to take cumulative impacts into consideration and ensure respect for the principles of sustainable development

provided for by the Sustainable Development Act (chapter D-8.1.1) in the development of the Administration's programs. A further objective of the assessment may be, if necessary, to determine any conditions of environmental and social acceptability for projects resulting from those programs.

For the purposes of this chapter, "Administration" means the Government, the Conseil exécutif, the Conseil du trésor, a government department, or a government agency within the meaning of the Auditor General Act (chapter V-5.01).

A person appointed or designated by the Government or a minister, together with the personnel directed by the person, is considered to be a government agency in the exercise of the functions assigned to the person by law or by the Government or the Minister.

"**95.6.** The "Strategic Environmental Assessment Advisory Committee" is established.

The Committee is composed of five members who represent the minister responsible for the administration of this Act, the minister responsible for municipal affairs, the minister responsible for natural resources, the minister responsible for health and the minister responsible for forests, wildlife and parks. Each minister shall designate a member to represent him and is responsible for that member's remuneration.

In addition, the Committee is composed of three members from civil society appointed by the Minister on the conditions the Minister determines.

The Minister may also appoint additional members for a special mandate, on the conditions the Minister determines.

The Minister shall ensure the coordination of the Committee's activities.

"**95.7.** If the Administration must, under section 95.5, conduct a strategic environmental assessment when developing a program, it shall first notify the Minister, who shall then inform the Strategic Environmental Assessment Advisory Committee.

"**95.8.** The Administration must prepare a strategic environmental assessment scoping report aimed at defining the scope, nature and extent of the public consultations to be carried out and which must include any other information prescribed by government regulation.

The report is submitted to the Strategic Environmental Assessment Advisory Committee for its opinion, and the Committee must make its comments to the Administration in writing within the time prescribed by government regulation. If, in the Committee's opinion, the scoping report is unsatisfactory, the Administration must amend it in light of the Committee's comments.

The Minister may, at the Committee's request, require expert opinions from the Bureau d'audiences publiques sur l'environnement in order to assist the Committee in evaluating the scoping report.

A copy of the final scoping report is sent to the Committee and to the Minister.

"**95.9.** If, in the opinion of the Strategic Environmental Assessment Advisory Committee, the scoping report is satisfactory, the Administration must then prepare an environmental preview report. The report must take the Committee's comments into account, describe the expected environmental effects of the program and include any other information prescribed by government regulation.

"**95.10.** The Administration must submit the environmental preview report to targeted or broad public consultation in the manner specified in the scoping report and, if applicable, that prescribed by government regulation.

The Minister may mandate the Bureau d'audiences publiques sur l'environnement to hold such a consultation. Sections 6.3 to 6.7 apply, with the necessary modifications, to the consultations held by the Bureau.

"**95.11.** After the public consultation, the Administration must prepare a draft final environmental report containing

(1) an account of the public consultation, including a summary of the observations and comments received;

(2) a summary of and justification for the adjustments that will be made to the program to reflect the strategic environmental assessment;

(3) if applicable, a statement of the measures to monitor the environmental effects identified, as well as the monitoring reports required while the program is being implemented; and

(4) any other information prescribed by government regulation.

The Administration must submit its draft report to the Strategic Environmental Assessment Advisory Committee, which must send its comments to the Administration within the time prescribed by government regulation. The Administration must, if necessary, revise its report to reflect those comments.

"**95.12.** The Administration must send a copy of its final environmental report to the Minister and adjust its program on the basis of the report's findings.

"**95.13.** All reports and documents produced in connection with a strategic environmental assessment conducted under this chapter are made public by the Minister in a strategic environmental assessment register. This also applies to the monitoring reports required while the program concerned is being implemented.

The Minister shall publish such documents and information with dispatch on the Minister's department's website, except the final environmental report, which must be published within 15 days after being received by the Minister.

"**95.14.** Every five years, the Minister shall propose to the Government a review of the regulations made under this chapter."

128. Division XI of Chapter I of the Act becomes Chapter XII of Title I.

129. Section 96 of the Act is renumbered 118.12 and replaced by the following section:

"**118.12.** Any order issued by the Minister, except an order issued under section 45.3.1, the second paragraph of section 45.3.2 or any of sections 45.3.3, 49.1, 58, 61, 115.4.5 and 120, may be contested by the municipality or person concerned before the Administrative Tribunal of Québec.

This also applies where the Minister

(1) refuses to issue, renew or amend all or part of an authorization, accreditation or certification;

(2) prescribes any special standard or any condition, restriction or prohibition when issuing, amending or renewing an authorization, accreditation or certification;

(3) suspends, amends on his own initiative or revokes all or part of an authorization, approval, accreditation or certification;

(4) is opposed to the transfer of an authorization or accreditation;

(5) approves, with amendments, a rehabilitation plan submitted under Division IV of Chapter IV or refuses to make an amendment, requested under section 31.60, to such a plan;

(6) sets or apportions costs or expenses other than those referred to in section 45.3.1 or 45.3.3;

(7) refuses to grant the emission allowances referred to in subdivision 1 of Division VI, disallows the use of such allowances to cover greenhouse gas emissions, suspends, withdraws or cancels such allowances, determines default greenhouse gas emissions or imposes any other penalty under that subdivision;

(8) determines compensation under section 61;

(9) determines any special standard or any condition, restriction or prohibition when issuing a depollution attestation referred to in subdivision 2 of Division III, amends such an attestation on his own initiative or refuses to amend it; or

(10) makes a decision under section 115.10.1.

If the Minister imposes a rate under section 39, the operator or person served may contest the decision before the Tribunal.

Despite the first paragraph, the Tribunal may not, when assessing the facts or the law, substitute its assessment of the public interest for that made by the Minister under section 31.79.1 or the second paragraph of section 31.81 to make his decision."

130. Section 96.1 of the Act is renumbered 118.13 and amended by striking out "However, sections 98.1 and 98.2 do not apply to such a proceeding."

131. Section 97 of the Act is renumbered 118.14 and amended by replacing "96 or 96.1" by "118.12 or 118.13".

132. Section 98 of the Act is renumbered 118.15.

133. Sections 98.1 and 98.2 of the Act are repealed.

134. Section 99 of the Act is renumbered 118.16 and amended by replacing "96.1" in the third paragraph by "118.13".

135. Section 100 of the Act is renumbered 118.17.

136. The heading of Division XII of Chapter I of the Act is struck out.

137. Sections 104, 104.1 and 105 of the Act are renumbered 2.3, 2.4 and 2.5, respectively.

138. Division XIII of Chapter I of the Act becomes Chapter VI of Title I.

139. The heading of subdivision 1 before section 106 of the Act is struck out.

140. The Act is amended by inserting the following before section 113:

"**DIVISION I**

"POWERS AND ORDERS".

141. Section 114 of the Act is replaced by the following section:

"**114.** If a person or municipality does not comply with this Act or the regulations, or with an authorization, order, approval, certificate, attestation, accreditation or certification issued under them, in particular by doing work, erecting structures or works or carrying on other activities in contravention of any of them, the Minister may, on the conditions the Minister determines, order the person or municipality to remedy the situation by doing one or more of the following:

(1) cease, modify or limit the activity concerned, to the extent determined by the Minister;

(2) reduce or cease the release of contaminants into the environment, and install or use any equipment or apparatus required for that purpose;

(3) demolish all or part of the work, structures or works concerned;

(4) restore all or part of the site to the state it was in before the work or other activities began or the structures or works were erected, or to a state approaching its original state;

(5) implement compensatory measures; or

(6) take any other measure the Minister considers necessary to remedy the situation.

The Minister may also, if of the opinion that it is necessary to ensure supervision of environmental quality, order the owner or lessee of a site where a source of contamination is located, or anyone else who is responsible for the site, to install, within the time and at the place designated by the Minister, any class or type of equipment or apparatus for measuring the concentration, quality or quantity of any contaminant, and oblige whoever is responsible to send the data collected in the manner and form determined by the Minister.

In addition, the Minister may order the owner or lessee of a site where a source of contamination is located, or anyone else who is responsible for the site, to install, within the time and at the place designated by the Minister, any works the Minister considers necessary to carry out sampling and analysis of any source of contamination or to install any equipment or apparatus described in the preceding paragraph, and require the owner, lessee or whoever is responsible for the site to send the data collected in the manner and form determined by the Minister."

142. Section 114.1 of the Act is amended by replacing "dumped, emitted, issued or discharged into the water or onto the soil, accidentally or contrary to the provisions of this Act or the regulations of the Government" by "released into the water or onto the soil, accidentally or contrary to the provisions of this Act or the regulations".

143. Section 114.3 of the Act is amended by striking out the second paragraph.

144. Section 115.0.1 of the Act is amended

(1) in the first paragraph,

(*a*) by replacing "emitted, deposited, discharged or ejected" by "released";

(*b*) by replacing "the risk of damage to public or private property, human beings, wildlife, vegetation or the general environment" by "any adverse effects on the quality of the environment, on the life, health, safety, well-being or comfort of human beings or on ecosystems, other living species or property";

(2) by replacing "emission, deposit, discharge or issuance" in the second paragraph by "release";

(3) by striking out "If there is more than one debtor, they are solidarily liable." in the fourth paragraph.

145. Section 115.1 of the Act is amended

(1) in the first paragraph,

(*a*) by replacing all occurrences of "emitted, deposited, discharged or ejected" by "released";

(*b*) by replacing "the risk of damage to public or private property, human beings, wildlife, vegetation or the general environment" by "any adverse effects on the quality of the environment, on the life, health, safety, well-being or comfort of human beings or on ecosystems, other living species or property";

(2) by replacing "emission, deposit, discharge or issuance" in the third paragraph by "release", and by striking out the last sentence.

146. Section 115.2 of the Act is replaced by the following section:

"**115.2.** The Minister may delegate, to a person the Minister designates, the power to make an order under subparagraph 1 of the first paragraph of section 114. However, that person may not make such an order unless of the opinion that the work, structures, works or other activities concerned cause or create a risk of causing serious harm or damage to living species, human health or the environment. Such an order is valid for a period of not more than 90 days.

In such a case, the person or municipality concerned may be ordered to take, within the time specified in the order, the measures required to prevent or reduce the risk of such harm or damage.

Any order made under this section is deemed to have been made by the Minister for the purposes of this Act or the regulations."

147. Section 115.3 of the Act is repealed.

148. The Act is amended by inserting the following section after section 115.3:

"**115.3.1.** The Minister may order the operator of any quarry or sand pit who began operations before 17 August 1977 to prepare and implement a land

reclamation and restoration plan in accordance with the conditions specified by the Minister."

149. Section 115.4 of the Act is replaced by the following sections:

"**115.4.** An order made under this Act must include reasons and takes effect on the date of its notification to the offender or on any later date specified in the order.

The secretary-treasurer or clerk of the local municipality in whose territory an order under this Act is to be enforced must be informed of the order by the Minister.

"**115.4.1.** Before making an order under this Act, the Minister must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the person or municipality concerned and allow the person or municipality at least 15 days to submit observations.

"**115.4.2.** Despite section 115.4.1, the Minister may issue an order under this Act without first notifying the prior notice required under that section, provided the order is made in urgent circumstances or in order to prevent serious or irreparable harm or damage to human beings, ecosystems, other living species, the environment or property.

A person or municipality to whom or which an order referred to in the first paragraph has been notified may, within the time specified in it, submit observations to the Minister with a view to obtaining a review of the order.

"**115.4.3.** Any order issued to the owner of an immovable must be registered against the immovable. It may then be invoked against any acquirer whose title is registered subsequently, and the obligations imposed on the former owner by the order are binding on the subsequent acquirer.

"**115.4.4.** In the event of non-compliance with an order issued under this Act, the costs related to implementing the measures ordered by the Minister and incurred by him in exercising his powers under section 113 constitute a prior claim on the immovable of the same nature and with the same rank as the claims referred to in paragraph 5 of article 2651 of the Civil Code.

The same applies to amounts owed to the Minister under sections 115.0.1 and 115.1.

Articles 2654.1 and 2655 of the Civil Code apply, with the necessary modifications, to the claims referred to in the first and second paragraphs.

"**115.4.5.** The Minister may, after investigation, order a municipality to exercise the powers relating to environmental quality conferred on it by this Act or any other Act."

150. Subdivision 2 of Division XIII of Chapter I of the Act becomes Division II of Chapter VI of Title I and its heading is replaced by the following heading:

"REFUSAL, AMENDMENT, SUSPENSION AND REVOCATION OF AUTHORIZATION".

151. Section 115.5 of the Act is amended, in the first paragraph,

(1) by replacing "refuse to issue or renew an authorization certificate, or may amend, suspend or revoke such a certificate" in the introductory clause by ", for all or part of a project, refuse to issue, amend or renew an authorization, or may amend, suspend or revoke it";

(2) by replacing "a material fact to have the certificate issued, maintained or renewed" in subparagraph 3 by "or has omitted to report a material fact to have the authorization issued, maintained, amended or renewed";

(3) by replacing "authorization certificate has been suspended or revoked" in subparagraph 7 by "authorization has been suspended or revoked".

152. Section 115.6 of the Act is amended

(1) by replacing "refuse to issue or renew an authorization certificate, or may amend, suspend or revoke such a certificate" by ", for all or part of a project, refuse to issue, amend or renew an authorization, or may amend, suspend or revoke it";

(2) by replacing all occurrences of "by the certificate" by "by the authorization".

153. Section 115.7 of the Act is amended

(1) by replacing "refuse to issue or renew an authorization certificate, or may amend, suspend or revoke such a certificate" in the introductory clause by ", for all or part of a project, refuse to issue, amend or renew an authorization, or may amend, suspend or revoke it";

(2) by replacing "by the certificate" in paragraph 2 by "by the authorization".

154. Section 115.8 of the Act is replaced by the following section:

"**115.8.** For the purposes of sections 115.5 to 115.7, the applicant or holder must, in order to be issued an authorization or have it maintained, amended or renewed, file the declaration prescribed by government regulation.

The Government or the Minister may also, for the same purposes, require any additional information or document, in particular as regards penal or indictable offences of which the applicant or holder or any of their money lenders or, in the case of a legal person, any of its directors, officers or shareholders, has been convicted.

This section also applies to anyone who wishes to be transferred an authorization in accordance with section 31.0.2 or an accreditation in accordance with section 118.9."

155. Section 115.10 of the Act is replaced by the following sections:

"**115.10.** The Government or the Minister may, for all or part of a project, amend, suspend or revoke an authorization, or refuse to amend or renew it, if the holder

(1) fails to comply with its provisions or uses it for purposes other than those specified in the authorization;

(2) fails to comply with this Act or the regulations; or

(3) fails to begin an activity within the time specified in the authorization or, if no time limit is specified, within two years after the authorization is issued.

"**115.10.1.** If, in light of new or additional information that becomes available after an authorization is issued under this Act or after existing information is reassessed on the basis of new or additional scientific knowledge, the Minister is of the opinion that an activity he authorized under this Act is likely to cause irreparable harm or damage to or have serious adverse effects on living species, human health or the environment, the Minister may limit or put a stop to the activity or make it subject to any special standard or any condition, restriction or prohibition the Minister deems necessary to remedy the situation, for the period the Minister determines or permanently.

The Minister may exercise the power under the first paragraph with regard to any activity authorized by the Government under this Act. However, such a decision is valid for a period of not more than 30 days.

The Minister may also, for the same reasons and to the same extent as provided for in the first paragraph, limit or put a stop to any activity for which a declaration of compliance was filed or which may be carried out without prior authorization under this Act. The Minister may make such an activity subject to any special standard or any condition, restriction or prohibition the Minister determines.

"**115.10.2.** For activities carried on in connection with a project it has authorized, the Government may, on the Minister's recommendation based on the reasons set out in the first paragraph of section 115.10.1, for the period it determines or permanently,

(1) modify the special standards or the conditions, restrictions or prohibitions governing the activity concerned;

(2) impose any new special standard or condition, restriction or prohibition on the activity; or

(3) limit or put a stop to the activity.

"**115.10.3.** A decision made by the Minister or the Government under sections 115.10.1 and 115.10.2, respectively, entails no compensation from the State and prevails over any incompatible provision of an Act, by-law, regulation or order in council."

156. Section 115.11 of the Act is replaced by the following section:

"**115.11.** Section 115.4.1 applies, with the necessary modifications, to any decision made by the Minister under any of sections 115.5 to 115.10.1.

In addition, before making a decision under those sections, the Government must allow the applicant or authorization holder at least 15 days to submit written observations.

Section 115.4.2 applies in the same way, with the necessary modifications, to any decision of the Minister or Government."

157. Section 115.12 of the Act is amended by replacing "authorizations, approvals, permissions, attestations, certificates and permits granted" by "approvals, certificates, attestations, authorizations, accreditations and certifications granted".

158. Section 115.13 of the Act is amended by replacing "a penal proceeding is deemed to have priority" in subparagraph 4 of the second paragraph by "priority will be given to penal proceedings".

159. Section 115.14 of the Act is amended by inserting "on the person or municipality" after "served".

160. Subdivision 3 of Division XIII of Chapter I of the Act becomes Division III of Chapter VI of Title I.

161. Section 115.17 of the Act is amended by replacing "being notified" in the first paragraph by "notification".

162. Section 115.20 of the Act is amended

(1) by replacing "that the applicant has the right to contest the decision before the Administrative Tribunal of Québec within the time prescribed for that purpose" in the first paragraph by "the applicant's right to contest the

decision before the Administrative Tribunal of Québec and the time limit for bringing such a proceeding";

(2) by replacing "third" in the second paragraph by "fifth";

(3) by replacing "within the time prescribed for" in the second paragraph by "after the time required by".

163. Section 115.23 of the Act is amended

(1) in the first paragraph,

(*a*) by inserting "fails" at the end of the introductory clause;

(*b*) by replacing "refuses or neglects to give a notice or furnish information, studies, research findings, expert evaluations, reports, plans or other documents," in subparagraph 1 by "to send a notice or provide any information, study, research findings, expert evaluation, report, plan, program or document";

(*c*) by striking out "fails" in subparagraphs 2 and 3;

(2) by inserting "or section 70.5.5" at the end of subparagraph 1 of the second paragraph.

164. Section 115.24 of the Act is amended

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

"(1) fails to comply with any standard or any condition, restriction, prohibition or requirement relating to an approval, authorization, certificate, attestation or certification issued by the Government or the Minister under this Act, in cases where no other monetary administrative penalty is provided for in this Act or the regulations for such failure;";

(2) by replacing subparagraphs 1 to 4 of the second paragraph by the following subparagraphs:

"(1) fails to submit activity reports to the Minister under the fourth paragraph of section 29 at the intervals and in the manner and form determined by the Minister;

"(2) fails to provide information requested by the Minister under section 31.0.4;

"(3) fails to notify the Minister in the cases referred to in section 31.0.9 or 31.16 and in accordance with the conditions provided for in those sections;

"(4) fails to send the Minister an expert's certificate under section 31.48 or the fourth paragraph of section 31.68.1;

"(5) has custody of land but does not grant access to a person requiring such access for the purposes set out in section 31.63;

"(6) fails to establish a committee to exercise the function set out in the first paragraph of section 57; or

"(7) prevents a person referred to in section 119 from exercising the powers conferred by that section or hinders such a person."

165. Section 115.25 of the Act is amended by replacing paragraphs 1 to 10 by the following:

"(1) fails to notify the Minister without delay of an accidental release of a contaminant into the environment, as required under section 21;

"(2) carries out a project, carries on an activity or does something without first obtaining the authorization, approval, certificate, attestation, accreditation or certification required under this Act, in particular under sections 22, 31.0.5.1, 31.1 and 118.6;

"(3) makes a change referred to in section 30 or 31.7 with regard to an activity authorized by the Government or the Minister without first obtaining an amendment to the authorization concerned as required under those sections;

"(4) fails to comply with a condition, restriction or prohibition determined by the Government, a committee of ministers or the Minister under section 31.0.12, 31.6, 31.7.1 or the second paragraph of section 31.7.2;

"(5) fails to inform the Minister of a permanent cessation of a water withdrawal or to comply with the measures the Minister imposes, as required under section 31.83;

"(6) fails to carry out a characterization study or to submit a land rehabilitation plan together with the required documents for the Minister's approval, as required by this Act;

"(7) fails to keep the facility concerned operating until the alternative measures approved by the Minister take effect, as required under the second paragraph of section 32.7;

"(8) sets up or operates premises referred to in the first paragraph of section 33 that are not equipped with an authorized water management or treatment facility or one that complies with that section;

"(9) imposes a different rate than the one imposed by the Minister, or imposes a rate before the date prescribed by the Minister in accordance with section 39; or

"(10) fails to fulfill the obligations set out in the first or second paragraph of section 66 with respect to the deposit or discharge of residual materials.

The penalty prescribed in the first paragraph may also be imposed on any person or municipality that fails to comply with a measure imposed by the Minister under section 31.0.5, 31.24, 31.83 or 70.18."

166. Section 115.26 of the Act is amended by replacing subparagraphs 1 to 10 of the first paragraph by the following subparagraphs:

"(1) releases or permits the release of a contaminant into the environment in a quantity or concentration exceeding that determined under this Act, in particular under section 25, 26 or 31.37, contrary to the first paragraph of section 20;

"(2) contravenes the prohibition in the second paragraph of section 20 against the release of any contaminant whose presence in the environment is likely to adversely affect the life, health, safety, welfare or comfort of human beings, or to cause damage to or otherwise impair the quality of the environment, ecosystems, living species or property;

"(3) is responsible for an accidental release of contaminants into the environment and fails to stop it as required under section 21;

"(4) has custody of land in which contaminants are found and fails to notify the owner of the neighbouring land of their presence or to send a copy of the notice to the Minister, in the cases and on the conditions set out in section 31.52;

"(5) contravenes the prohibition in section 31.90 or 31.105 against transferring water;

"(6) fails to take water samples as required under section 45.1 and to forward them to an accredited laboratory;

"(7) fails to take the measures prescribed by the Minister in accordance with an emergency plan formulated under section 49 in case of air pollution;

"(8) conducts the study required under section 65 but fails to notify the owner of the neighbouring land or to send a copy of the notice to the Minister, in the cases and on the conditions set out in section 65.3;

"(9) is responsible for an accidental release of hazardous materials into the environment and fails to

(*a*) recover them, as required under section 70.5.1; or

(*b*) notify the owner of the neighbouring land or send a copy of the notice to the Minister, in the cases and on the conditions set out in section 70.5.3;

"(10) fails to comply with an order imposed under this Act, or in any way prevents or hinders its enforcement;

"(11) carries out a project, carries on or pursues an activity or does something even though

(*a*) the issue or renewal of the approval, authorization, certificate, attestation, accreditation or certification required under this Act has been refused; or

(*b*) the approval, authorization, certificate, attestation, accreditation or certification required under this Act has been suspended or revoked; or

"(12) carries on an activity or does something that contravenes a decision the Government or the Minister renders in his or its regard under this Act."

167. Division XIII.1 of Chapter I of the Act becomes Chapter VII of Title I.

168. Section 115.29 of the Act is amended

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

"(1) contravenes section 31.0.1, paragraph 2 of section 31.38, section 31.55, the third paragraph of section 31.59, section 31.68, 50, 51, 52, 53.31, 64.3 or 64.11, the third paragraph of section 65, section 68.1 or 70.5, the third paragraph of section 70.5.5, or section 70.6, 70.7 or 124.4,";

(2) by replacing "to give a notice or furnish information, studies, research findings, expert evaluations, reports, plans" in paragraph 3 by "to send a notice or provide any information, study, research findings, expert evaluation, report, plan, program".

169. Section 115.30 of the Act is amended

(1) by replacing paragraphs 1 to 4 by the following paragraphs:

"(1) contravenes the fourth paragraph of section 29, section 31.0.4, 31.0.9 or 31.16, paragraph 1 of section 31.38, section 31.47 or 31.48, the fourth paragraph of section 31.68.1, section 31.58, the third paragraph of section 31.60, section 31.63, subparagraph 1 or 2 of the first paragraph of section 46.2, section 46.10, 53.31.12 or 56, the first paragraph of section 57, section 64.2 or 64.10, the second paragraph of section 65, the first paragraph of section 65.2 or 70.5.4, or section 123.1,

"(2) fails to comply with any standard or any condition, restriction, prohibition or requirement relating to an approval, authorization, certificate, attestation, accreditation or certification issued by the Government or the Minister under this Act, in cases where no other penalty is provided for in this Act or the regulations,

"(3) fails to comply with a corrective program imposed by the Minister under section 31.27,

"(4) fails to apply or comply with a land rehabilitation plan approved by the Minister under this Act,";

(2) by replacing "116.2" in paragraph 5 by "124.3";

(3) by inserting "or hampers" before "or misleads" in paragraph 6;

(4) by striking out paragraph 9.

170. Section 115.31 of the Act is amended

(1) by replacing paragraphs 1 to 5 by the following paragraphs:

"(1) contravenes section 22, the first paragraph of section 30, section 31.0.5.1, 31.1, 31.7, 31.10, 31.26, 31.51, 31.51.1, 31.53, 31.54 or 31.57, the second paragraph of section 31.68.1, section 31.75, the first or second paragraph of section 32.7, section 33, 39, 41 or 43, the first paragraph of section 46.6, section 55, 66, 70.5.2, 70.8 or 70.9, the first paragraph of section 118.9, or section 154 or 189,

"(2) fails to notify the Minister without delay of any accidental release of a contaminant into the environment, as required under section 21,

"(3) fails to comply with a condition, restriction or prohibition determined by the Government, a committee of ministers or the Minister under section 31.0.12, 31.6 or 31.7.1 or the second paragraph of section 31.7.2,

"(4) fails to comply with a measure imposed by the Minister under section 31.0.5, 31.24, 31.83 or 70.18,

"(5) fails to inform the Minister of a permanent cessation of a water withdrawal or to comply with the measures the Minister imposes, as required under section 31.83,

"(6) files or signs an attestation required under this Act or the regulations that is false or misleading,

"(7) carries out a project, carries on an activity or does something without first obtaining any other authorization required under this Act or the regulations, in cases where no other penalty is provided for in this Act or the regulations, or

"(8) makes a declaration or provides information that is false or misleading in order to obtain an approval, authorization, certificate, attestation, accreditation or certification required under this Act or the regulations.";

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

"If penal proceedings are brought against a professional within the meaning of the Professional Code (chapter C-26) for an offence under subparagraph 6 of the first paragraph, the Minister shall inform the syndic of the professional order concerned."

171. Section 115.32 of the Act is amended

(1) by replacing paragraphs 1 and 2 by the following paragraphs:

"(1) contravenes section 20, 31.52, 45, 45.1, 65.3, 70.5.1, 70.5.3 or 83,

"(2) is responsible for an accidental release of contaminants into the environment and fails to stop it as required under section 21,";

(2) by replacing "an emergency plan formulated by the Minister" in paragraph 4 by "the Minister in accordance with an emergency plan formulated";

(3) by striking out paragraph 5;

(4) by replacing "refuses or neglects to" in paragraph 6 by "fails to";

(5) by replacing paragraph 7 by the following paragraph:

"(7) carry out a project, carry on or pursue an activity or do something even though

(*a*) the issue or renewal of the approval, authorization, certificate, attestation, accreditation or certification required under this Act has been refused, or

(*b*) the approval, authorization, certificate, attestation, accreditation or certification required under this Act has been suspended or revoked,";

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

"(8) carries on an activity or does something that contravenes any other decision the Government or the Minister renders in his or its regard under this Act."

172. Section 115.43 of the Act is amended by inserting "or to the Fund for the Protection of the Environment and the Waters in the Domain of the State established under section 15.4.38 of that Act" at the end of subparagraph *e* of subparagraph 5 of the first paragraph.

173. Section 115.44 of the Act is amended by inserting "or to the Fund for the Protection of the Environment and the Waters in the Domain of the State" after "Green Fund".

174. Division XIV of Chapter I of the Act becomes Chapter VIII of Title I and its heading is replaced by the following heading:

"CLAIMS AND RECOVERY".

175. Section 115.48 of the Act is amended

(1) by striking out everything after "section 115.16" in the first paragraph;

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

"A notice of claim must state the amount of the claim, the reasons for it and the time from which it bears interest. In the case of a monetary administrative penalty, it must mention the right to obtain a review of the decision and the time limit for applying for a review. In other cases, the notice must mention the right to contest the claim before the Administrative Tribunal of Québec and the time limit for bringing such a proceeding.

The notice must also include information on the procedure for recovery of the amount owing, in particular with regard to the issue of a recovery certificate under section 115.53 and its effects. The person or municipality concerned must also be advised that failure to pay the amount owing may give rise to the refusal, amendment, suspension or revocation of any authorization issued under this Act or the regulations and, if applicable, that the facts on which the claim is founded may result in penal proceedings.

If the notice applies to more than one person or municipality, the debtors are solidarily liable."

176. Section 115.49 of the Act is amended by replacing "or, if applicable, a review decision that confirms the imposition of a monetary administrative penalty," in the first paragraph by ", other than a notice of claim notified in accordance with section 115.16,".

177. Section 116.1 of the Act is renumbered 123.4 and amended by replacing "Division XI" by "Chapter XII".

178. Section 116.1.1 of the Act is renumbered 123.5 and amended by striking out the second paragraph.

179. Section 116.2 of the Act is renumbered 124.3.

180. Section 116.3 of the Act is renumbered 124.4 and amended

(1) by replacing "116.2, he shall publish a notice in two consecutive issues of a daily newspaper circulated in" in the first paragraph by "124.3, he shall, by any means the Minister determines, inform the population of";

(2) by replacing "publication of such notice" in the second paragraph by "dissemination of this information".

181. Section 116.4 of the Act is renumbered 124.5 and amended by replacing "in section 116.3 and the period of 15 days following the publication of the second notice published under section 116.3" in the first paragraph by "in the third paragraph of section 124.4 and the period of 15 days following the dissemination of that information to the population in accordance with the first paragraph of that section".

182. Section 117 of the Act is renumbered 121.3 and amended by replacing "to the emission, deposit, issuance or discharge" in the first paragraph by "to the release".

183. Section 118 of the Act is renumbered 121.4 and amended by replacing "117" by "121.3".

184. Sections 118.0.1 to 118.2 of the Act are repealed.

185. The Act is amended by inserting the following after section 118.2:

"**CHAPTER IX**

"MUNICIPALITIES".

186. Section 118.3.1 of the Act is renumbered 115.4.6.

187. The Act is amended by inserting the following section after section 118.3.2:

"**118.3.3.** A regulation made under this Act and the standards established under the second paragraph of section 31.5 prevail over any municipal by-law relating to the same object, unless the by-law has been approved by the Minister, in which case it prevails to the extent determined by the Minister. Notice of such approval must be published without delay in the *Gazette officielle du Québec*. This paragraph applies despite section 3 of the Municipal Powers Act (chapter C-47.1).

The Minister may amend or revoke any approval granted under the first paragraph if the Government adopts a new regulation relating to a matter covered in a previously approved municipal by-law.

Notice of the Minister's decision must be published without delay in the *Gazette officielle du Québec*."

188. Sections 118.4 and 118.5 of the Act are replaced by the following:

"**CHAPTER X**

"ACCESS TO INFORMATION AND REGISTERS

"**118.4.** Every person or municipality has the right to obtain from the Ministère du Développement durable, de l'Environnement et des Parcs a copy of the following available information or documents:

(1) any information on the quantity, quality or concentration of contaminants released by a source of contamination or on the presence of a contaminant in the environment;

(2) the soil characterization studies and toxicological and ecotoxicological risk assessments and groundwater impact assessments required under Division IV of Chapter IV;

(3) the required studies, expert evaluations and reports for the purpose of determining the impact of a water withdrawal on the environment, other users or public health;

(4) any statements of control and monitoring results with regard to contaminant releases and any reports and information provided to the Minister under Division III of Chapter IV and the regulations; and

(5) any annual management reports or hazardous materials management plans sent to the Minister under sections 70.7 and 70.8.

This section applies subject to the right-of-access restrictions provided for in sections 28, 28.1 and 29 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) and does not apply to information on the location of threatened or vulnerable species.

"**118.5.** The Minister shall keep a register in which the following documents and information are made available to the public:

(1) applications submitted under this Act to have an authorization issued, amended, renewed, suspended or revoked;

(2) authorizations, accreditations and certifications issued, amended or renewed under this Act, including all information, documents, studies and analyses mentioned in section 27 and any other information, documents or studies forming an integral part of them under another provision of this Act;

(3) notices of transfer of authorization or accreditation sent under section 31.0.2 or 118.9, and the Minister's decisions and notices of intention referred to in those sections;

(4) decisions regarding a refusal to issue, amend or renew an authorization or regarding its suspension or revocation, and the prior notices regarding such decisions;

(5) declarations of compliance, including any supporting documents, filed under section 31.0.6;

(6) declarations of activity required under the fourth paragraph of section 31.0.12;

(7) authorizations proposed by the Minister under Division III of Chapter IV with regard to the operation of an industrial establishment, and the applicant's observations on such proposals;

(8) all comments submitted during the consultation period provided for in sections 31.20 and 31.22 with regard to the operation of an industrial establishment;

(9) rehabilitation plans approved or amended under Division IV of Chapter IV;

(10) certificates sent under section 31.48;

(11) declarations of compliance, including any supporting documents, filed under section 31.68.1 regarding certain rehabilitation measures;

(12) depollution attestations issued or amended under Division III.1 of Chapter IV;

(13) orders and notices made under this Act prior to the issue of an order;

(14) proceedings brought under Chapter XII;

(15) depollution programs submitted or approved under section 124.3; and

(16) agreements referred to in subparagraph 7 of the first paragraph of section 53.30 and entered into for the implementation of a residual materials recovery and reclamation system or its financing.

"**118.5.0.1.** The Minister shall keep a register of projects that are subject to the environmental impact assessment and review procedure provided for in subdivision 4 of Division II of Chapter IV in which the following documents are made available to the public:

(1) the notices required under section 31.2;

(2) the Minister's directives for preparing an environmental impact assessment statement and the observations and issues raised under sections 31.3 and 31.3.1;

(3) the impact assessment statements received by the Minister, the Minister's findings and questions under section 31.3.3, and any information supplementing an impact assessment statement;

(4) the recommendations of the Bureau d'audiences publiques sur l'environnement required under section 31.3.5;

(5) the authorizations issued or amended under this subdivision and any other information, document or study forming an integral part of such authorizations;

(6) any monitoring reports required under government authorizations; and

(7) any other document prescribed by government regulation.

The Government may, by regulation, prescribe the terms applicable to the publication of information and documents in the environmental assessment register created under this section."

189. Section 118.5.3 of the Act is replaced by the following section:

"**118.5.3.** Subject to the right-of-access restrictions provided for in sections 28, 28.1 and 29 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), the documents and information contained in the registers established under sections 118.5 to 118.5.2 are public except information concerning the location of threatened or vulnerable species.

In addition, the restrictions provided for in section 23.1 of this Act apply to the information and documents contained in the register established under section 118.5.

The Minister shall publish such documents and information on the Minister's department's website with due dispatch."

190. Section 118.6 of the Act is replaced by the following:

"**CHAPTER XI**

"ACCREDITATION AND CERTIFICATION

"**118.6.** The Minister may accredit or certify a person or municipality to take samples or carry out analyses, calculations, assessments, expert evaluations or verifications.

The Minister may issue such an accreditation or certification, on the conditions the Minister determines, to any person or municipality that

(1) meets the applicable conditions prescribed for that purpose by government regulation, in particular the eligibility or issuing conditions; and

(2) pays the fees set by government regulation.

"**118.7.** The term of an accreditation or certification is set by the Minister.

When an accreditation or certification expires, the Minister may renew it, on the conditions he determines, if the accredited or certified person or municipality

(1) meets the conditions prescribed by government regulation for that purpose, in particular the conditions for maintaining it; and

(2) pays the fees set by government regulation.

"**118.8.** An accredited or certified person or municipality must notify the Minister immediately of any change in his or its contact information.

The person or municipality may also apply to the Minister to have an accreditation or certification amended.

"**118.9.** A certification is non-transferable.

An accreditation is transferable. However, the transferor must send the Minister prior notice of the transfer containing the information and documents prescribed by government regulation.

With the notice, the transferee must include the declaration required by the Minister under section 115.8 as well as the information and documents prescribed by government regulation.

Within 30 days of receiving the information and documents mentioned in the second and third paragraphs, the Minister may notify to the transferor and the transferee a notice of his intention to oppose the transfer for any of the reasons listed in sections 115.5 to 115.7. If the Minister does not send such a notice within that time, the transfer is deemed to have been completed.

The notice of intention must grant the transferor and transferee at least 15 days to submit their observations.

Within 15 days of receiving the observations or on the expiry of the period for submitting them, the Minister shall notify his decision to the transferor and transferee.

Once the transfer of an authorization has been completed, the new holder has the same rights and obligations as the transferor.

"**118.10.** The Minister may establish advisory committees to advise him on any question he may submit to them concerning, among other things, the issue of an accreditation or certification or its amendment, renewal, suspension or revocation.

The Minister shall determine the number, composition and mandates of the committees.

"**118.11.** The Minister may enter into an agreement to delegate to a person or municipality all or part of his responsibilities under sections 118.6 to 118.10 or any power relating to the enforcement of this chapter.

Such an agreement may set out, among other things,

(1) the delegates' responsibilities;

(2) the powers set out in this Act that may be exercised by a delegatee, including suspension, amendment, revocation or control powers;

(3) the sums a delegatee may keep and the purposes for which they may be used;

(4) the rules on the collection, use, communication and preservation of information by a delegatee;

(5) the reporting procedures a delegatee must follow;

(6) the sanctions applicable for non-compliance with obligations arising from the agreement; and

(7) the conditions governing renewal and cancellation of the agreement.

The delegatee is responsible for any harm or damage caused in the course of carrying out the delegation agreement."

191. The Act is amended by inserting the following before section 119:

"**CHAPTER XII**

"INSPECTIONS AND INVESTIGATIONS".

192. The Act is amended by inserting the following section after section 119.0.1:

"**119.0.2.** If a municipality is required to apply all or part of a regulation made under this Act, its functionaries or employees, duly authorized by it, are

invested with the powers set out in section 119 for the purposes of the regulation concerned."

193. Section 119.1 of the Act is amended by replacing "damage or serious harm to the quality of the soil, to vegetation, to wildlife" in subparagraph 2 of the fifth paragraph by "serious damage or harm to the environment, to living species".

194. Section 120 of the Act is amended by inserting "or municipality" after "any person".

195. Section 120.1 of the Act is amended by replacing "damage or serious harm to the quality of the soil, to vegetation or to wildlife" in the second paragraph by "serious damage or harm to the environment or living species".

196. Section 122 of the Act is renumbered 2.6.

197. Section 122.2 of the Act is replaced by the following:

"**CHAPTER XIV**

"MISCELLANEOUS PROVISIONS

"**122.2.** The authority who issues an authorization may also suspend or cancel it on an application by the holder.

This section applies, with the necessary modifications, to any approval, certificate, attestation, accreditation or certification granted under this Act or the regulations."

198. Section 123.1 of the Act is amended

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

"The holder of an authorization issued under this Act is required to comply with the standards and the conditions, restrictions and prohibitions set out in the authorization.";

(2) by striking out the second sentence of the second paragraph.

199. Section 123.2 of the Act is amended by replacing "and every denial of conformity made under section 95.4 are executory" in the first paragraph by "is executory".

200. Section 124 of the Act is replaced by the following section:

"**124.** The Minister is exonerated of all liability for damage suffered by an authorization holder and resulting from an activity carried out in accordance

with the information or documents provided by that holder and on which the authorization is based, unless the damage is due to an intentional or gross fault.

The same applies to damage suffered by any declarant of an activity and resulting from an activity carried out in accordance with the information or documents accompanying the declaration of compliance made under sections 31.0.6 and 31.0.7."

201. Section 124.2 of the Act is renumbered 118.3.4 and amended by replacing "fourth paragraph of section 124" by "first paragraph of section 118.3.3".

202. The Act is amended by inserting the following sections after section 124.5:

"**124.6.** The Minister shall notify the Minister of Health and Social Services of the presence of any contaminant in the environment that is likely to adversely affect the life, health, safety, welfare or comfort of human beings. The Minister may also, if of the opinion that it is advisable, notify the Minister of Public Security and the Minister of Agriculture, Fisheries and Food.

"**124.7.** The Minister shall, at least once every 10 years, produce and table in the National Assembly a report on the implementation of this Act and recommendations on the advisability of amending it.

The first report must be tabled in the National Assembly not later than 23 March 2027.

"**124.8.** The Minister shall, every five years, propose to the Government a revision of the regulatory provisions made under sections 31.0.6 and 31.0.12."

203. Section 129.1 of the Act is repealed.

204. Chapter II of the Act becomes Title II.

205. The divisions and subdivisions of Chapter II of the Act become chapters and divisions, respectively.

206. Section 213 of the Act is amended by replacing "Division IV.1 of Chapter I" by "subdivision 4 of Division II of Chapter IV of Title I".

PART II

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT DURABLE, DE L'ENVIRONNEMENT ET DES PARCS

207. Section 12 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001) is amended

(1) by replacing paragraph 3 by the following paragraph:

"(3) take samples or carry out research, inventories, studies, analyses, calculations, assessments, expert evaluations or verifications and provide, on request and for consideration, specialized services and related products in those areas;";

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

"(7) provide a grant or any other form of financial assistance in accordance with the Public Administration Act (chapter A-6.01), in particular for carrying out plans, programs, projects, research, studies or analyses, for acquiring knowledge or for acquiring or operating certain public utility installations;

"(8) lease or acquire any property by agreement, by a call for tenders or by expropriation in accordance with the Act respecting contracting by public bodies (chapter C-65.1) or the Expropriation Act (chapter E-24); and

"(9) accept a gift or legacy of any property."

208. Section 13.1 of the Act is amended by replacing "The lands in the domain of the State" in the fourth paragraph by "The lands included in the waters in the domain of the State, in particular those" and by inserting a comma after "(chapter R-13)".

209. Section 15.1 of the Act is amended by replacing the second and third paragraphs by the following paragraphs:

"The Fund is dedicated to the financing of any measure related to

(1) the fight against climate change, to reduce, limit or prevent greenhouse gas emissions, mitigate the economic and social consequences of measures established for that purpose, promote ways of adapting to the impacts of global warming and climate change and foster the development of, and Québec's participation in, regional and international partnerships concerning these matters;

(2) residual materials management, to ensure safe and sustainable management of hazardous materials by preventing or reducing their production, promoting their recovery and reclamation, and reducing the quantities that must be eliminated; and

(3) water governance that complies with the governance scheme established by the Act to affirm the collective nature of water resources and provide for increased water resource protection (chapter C-6.2).

The Fund is to be used, in particular, to finance activities, projects and programs aimed at stimulating technological innovation, research and development, knowledge acquisition, performance improvement, and public awareness and education with regard to any matter referred to in the second paragraph.

The sums credited to the Fund may also be used to administer and pay any financial assistance provided for by a program established by the Government, the Minister or any other minister who is party to an agreement under this division."

210. Section 15.2 of the Act is replaced by the following section:

"**15.2.** The Minister is responsible for the Fund.

The Minister sees to it that the sums credited to the Fund for the matters referred to in the second paragraph of section 15.1 are allocated to measures that relate to those matters."

211. Section 15.4 of the Act is amended

(1) by inserting "for a matter covered by the Fund" after "their allocation" in paragraph 3.2;

(2) by replacing paragraphs 5 to 8 by the following paragraphs:

"(5) the sums taken in at an auction or by a sale by mutual agreement under the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1), and the fees prescribed by the Regulation respecting greenhouse gas emissions from motor vehicles (chapter Q-2, r. 17);

"(6) the revenue derived from charges prescribed by the Regulation respecting the charges payable for the disposal of residual materials (chapter Q-2, r. 43);

"(7) the revenue derived from charges prescribed by the Regulation respecting the charges payable for the use of water (chapter Q-2, r. 42.1);";

(3) by replacing paragraph 9 by the following paragraph:

"(9) the revenue generated by the sums credited to the Fund;";

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

"(10) the interest charged on amounts owing under an Act or regulation under the Minister's administration in connection with a matter covered by the Fund; and

"(11) the financial contributions paid by the federal government for a matter covered by the Fund."

212. Section 15.4.1 of the Act is amended

(1) by inserting the following paragraph before the first paragraph:

"The sums referred to in paragraph 5 of section 15.4 are allocated to finance any measure to fight climate change.";

(2) by replacing "of the sums credited to the Fund under paragraph 5 of section 15.4" in the first paragraph by "of the sums";

(3) by inserting ", the minister responsible for transport and the minister responsible for the administration of this Act" after "Finance" in the second paragraph;

(4) by striking out the fourth paragraph.

213. The Act is amended by inserting the following sections after section 15.4.1:

"**15.4.1.1.** The sums referred to in paragraph 6 of section 15.4 are allocated to finance any measure related to hazardous materials management.

"**15.4.1.2.** The sums referred to in paragraph 7 of section 15.4 are allocated to finance any measure related to water governance."

214. Section 15.4.2 of the Act is amended

(1) by replacing "Minister of Sustainable Development, Environment and Parks under section 15.4.3" in the first paragraph by "Conseil de gestion du Fonds vert established under section 15.4.4";

(2) by replacing "Those estimates" at the beginning of the third paragraph by "Any such estimates".

215. Section 15.4.3 of the Act is amended by replacing "the Minister of Sustainable Development, Environment and Parks may conclude an agreement with the minister responsible for the department concerned allowing the latter" in the first paragraph by "the Conseil de gestion du Fonds vert may enter into an agreement with the minister responsible for that department, after consulting the minister responsible for the administration of this Act allowing it".

216. The Act is amended by inserting the following after section 15.4.3:

"**DIVISION II.2**

"CONSEIL DE GESTION DU FONDS VERT

"§1. — *Establishment*

"**15.4.4.** The Conseil de gestion du Fonds vert is established.

The Conseil de gestion is a legal person.

"**15.4.5.** The Conseil de gestion is a mandatary of the State.

Its property forms part of the domain of the State but the performance of its obligations may be levied against its property.

The Conseil de gestion binds none but itself when it acts in its own name.

"**15.4.6.** The head office of the Conseil de gestion is located in the territory of Ville de Québec. Notice of the location or of any change in location of the head office is published in the *Gazette officielle du Québec*.

"§2. — *Mission and powers*

"**15.4.7.** The mission of the Conseil de gestion is to provide a governance framework for the Green Fund and coordinate its management in keeping with the principles of sustainable development, effectiveness, efficiency and transparency.

To that end, the Conseil de gestion gives priority to project-based management centred on achieving the best results to further government principles, directions and objectives, in particular those set out in the sustainable development strategy adopted under the Sustainable Development Act (chapter D-8.1.1), in the Act to affirm the collective nature of water resources and provide for increased water resource protection (chapter C-6.2), in the residual materials management policy provided for in section 53.4 of the Environment Quality Act (chapter Q-2) and in the multiyear climate change action plan provided for in section 46.3 of the Environment Quality Act, the latter of which contributes to the fight against climate change and fosters the achievement of government greenhouse gas reduction targets.

More specifically, it

(1) annually prepares the Green Fund's accounts in collaboration with the Minister and the Minister of Finance;

(2) proposes to the Minister the information to be entered into the accounts of the Green Fund;

(3) enters into the agreements referred to in section 15.4.3, ensures that the commitments made by the ministers with regard to those agreements are met, and approves the administrative costs to be debited from the Green Fund under those agreements;

(4) prepares, on a yearly basis and in collaboration with the Minister, a plan for the measures financed by the Green Fund, including in particular the transfers made under section 15.4.1, and an expenditures plan in that regard, in compliance with the government objectives established for that purpose;

(5) assesses the Green Fund's performance with respect to the uses to which it is specifically allocated and recommends to the Minister any adjustments required to improve performance;

(6) ensures supervision and oversight of the Green Fund's treasury activities and financial flows;

(7) collaborates in the preparation of Green Fund estimates for each fiscal year; and

(8) proposes the appropriate strategic directions, objectives and courses of action applicable to the Green Fund.

"**15.4.8.** To accomplish its mission, the Conseil de gestion may

(1) advise the Minister on the measures financed by the Green Fund and assist the Minister in developing those measures;

(2) establish governance policies and practices;

(3) establish performance indicators and targets for the Green Fund's management;

(4) enter into contracts or agreements with any person or group of persons or with a government or a government department, including agreements to delegate some of its functions;

(5) establish any committee to study specific questions or facilitate the operations of the Conseil de gestion;

(6) give its opinion to the Minister on any question the latter submits to it;

(7) carry out any mandate conferred on it by the Government; and

(8) consult any person or group of persons designated by the Minister.

"§3. — *Organization and operation*

"**15.4.9.** The Conseil de gestion is administered by a board of directors composed of nine members appointed by the Government as follows:

(1) the president and chief executive officer;

(2) three members from the Government, including one member representing the minister responsible for the administration of this Act and one member representing the minister responsible for finance; and

(3) five independent members from civil society appointed taking into account the expertise and experience profiles established by the board.

"**15.4.10.** The Government designates the chair of the board from among the members from civil society. The chair calls, presides at and sees to the proper conduct of board meetings. The chair also exercises any other functions assigned by the board.

The board members designate one of their number as vice-chair, who exercises the chair's functions if the latter is absent or unable to act.

"**15.4.11.** The president and chief executive officer is responsible for the direction and management of the Conseil de gestion within the scope of its by-laws and policies. The office of president and chief executive officer is a full-time position. The president and chief executive officer may not be designated chair of the board.

"**15.4.12.** The president and chief executive officer is appointed for a term of up to five years.

The other board members are elected for a term of up to three years and may be reappointed only twice, for a consecutive or non-consecutive term.

On the expiry of their term, board members remain in office until replaced or reappointed.

"**15.4.13.** A vacancy on the board is filled in accordance with the rules of appointment set out in section 15.4.9.

Non-attendance at a number of board meetings determined by the by-laws of the Conseil de gestion, in the cases and circumstances specified in the by-laws, constitutes a vacancy.

"**15.4.14.** The Government determines the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.

The other board members receive no remuneration except in the cases, on the conditions and to the extent the Government may determine. They are entitled, however, to the reimbursement of the expenses they incur in the performance of their duties, on the conditions and to the extent determined by the Government.

"**15.4.15.** The quorum at board meetings is the majority of its members, including the chair.

In the case of a tie vote, the chair has a casting vote.

"**15.4.16.** The board members may waive notice of a meeting. Their attendance at a board meeting constitutes a waiver of notice, unless they are present to contest the legality of the calling of the meeting.

"**15.4.17.** If all board members agree, they may take part in a board meeting by means of equipment enabling all participants to communicate orally with one another, such as by telephone. In such a case, the participants are deemed to have attended the meeting.

"**15.4.18.** A written resolution signed by all the board members entitled to vote has the same value as a resolution adopted at a board meeting.

A copy of such a resolution is kept with the minutes of board meetings or other equivalent record book.

"**15.4.19.** The minutes of board meetings, approved by the board and certified true by the president and chief executive officer or by any other person authorized by the Conseil de gestion, are authentic, as are the documents or copies of documents emanating from the Conseil de gestion or forming part of its records, provided they are signed or certified true by one of those persons.

"**15.4.20.** The board must establish a governance and ethics committee and an audit committee each composed in the majority of independent members. The other composition rules and the roles and functions of those committees are those provided for in the Act respecting the governance of state-owned enterprises (chapter G-1.02).

The employees' code of ethics drawn up by the governance and ethics committee must be made public by the Conseil de gestion.

"**15.4.21.** No document binds the Conseil de gestion or may be attributed to it unless it is signed by the president and chief executive officer or, to the extent determined in the by-laws of the Conseil de gestion, by a board or personnel member.

"**15.4.22.** The by-laws of the Conseil de gestion may, subject to the conditions and on the documents specified in the by-laws, allow a signature to be affixed by means of an automatic device or be electronic, or allow a facsimile

of a signature to be engraved, lithographed or printed. However, the facsimile has the same force as the signature itself only if the document is countersigned by a person referred to in section 15.4.21.

The by-laws may, however, for the documents they specify, prescribe that the facsimile has the same force as the signature itself, even if the document is not countersigned.

"**15.4.23.** The by-laws of the Conseil de gestion are subject to the approval of the Government.

"**15.4.24.** The employees of the Conseil de gestion are appointed in accordance with the Public Service Act (chapter F-3.1.1).

"**15.4.25.** Board members or employees of the Conseil de gestion may not be prosecuted for official acts done in good faith in the performance of their duties.

"§4. — *Strategic plan*

"**15.4.26.** The Conseil de gestion adopts a strategic plan covering a period of more than one year.

"**15.4.27.** The strategic plan must state

(1) the mission of the Conseil de gestion;

(2) the context in which the Conseil de gestion acts and the main challenges it faces;

(3) the strategic directions, objectives and lines of intervention selected;

(4) the results targeted over the period covered by the plan; and

(5) the performance indicators and targets to be used to measure results.

"**15.4.28.** The Conseil de gestion sends its strategic plan to the Minister.

The Minister tables the strategic plan in the National Assembly within 30 days after receiving it or, if the Assembly is not sitting, within 15 days after resumption.

"§5. — *Financial provisions*

"**15.4.29.** The Conseil de gestion may debit from the Green Fund the sums required for its operation.

"**15.4.30.** The Conseil de gestion may not, without the authorization of the Government,

(1) contract a loan that causes the total of its current outstanding loans to exceed the amount determined by the Government;

(2) make a financial commitment in excess of the limits or in contravention of the terms and conditions determined by the Government; or

(3) accept a gift or legacy to which a charge or condition is attached.

"**15.4.31.** The Government may, on the terms and conditions it determines,

(1) guarantee payment of the principal of and interest on any loan contracted by the Conseil de gestion and the performance of its obligations; and

(2) authorize the Minister of Finance to advance to the Conseil de gestion any amount considered necessary to meet its obligations or exercise its functions and powers.

The sums required for the purposes of this section are taken out of the Consolidated Revenue Fund.

"**15.4.32.** Each year, the Conseil de gestion submits its budgetary estimates for the following fiscal year and its budgetary rules to the Minister, on the conditions determined by the Minister.

The estimates are submitted to the Government for approval.

"§6. — *Reporting*

"**15.4.33.** The fiscal year of the Conseil de gestion ends on 31 March each year.

"**15.4.34.** The Conseil de gestion must, not later than 1 September each year, submit its financial statements and annual management report for the preceding fiscal year to the Minister. In addition to the information required by the Minister, the report must contain

(1) the Green Fund's financial statements;

(2) the accounts of the Green Fund, which must include

(*a*) the expenditures and investments debited from the Fund by class of measures to which the Fund is dedicated, including in particular the transfers made under section 15.4.1;

(*b*) the sums debited from the Fund by each Minister who is a party to an agreement referred to in section 15.4.3; and

(*c*) the nature and evolution of revenues;

(3) a report on the management of the Green Fund's resources in relation to government objectives and the applicable performance indicators; and

(4) a list of the measures financed by the Green Fund.

The Minister tables the financial statements and annual report of the Conseil de gestion in the National Assembly within 30 days after receiving them or, if the Assembly is not sitting, within 30 days after resumption.

"**15.4.35.** The financial statements of the Conseil de gestion and of the Green Fund are audited each year by the Auditor General.

"**15.4.36.** The president and chief executive officer of the Conseil de gestion is accountable to the National Assembly as regards the governance of the Green Fund.

"**15.4.37.** At least once every 10 years, the Minister must report to the Government on the activities of the Conseil de gestion. The report must contain

(1) an account of the implementation of Division II.2 of this Act;

(2) recommendations concerning the updating of the mission of the Conseil de gestion; and

(3) an assessment of the effectiveness and performance of the Conseil de gestion.

The Minister tables the report in the National Assembly within 30 days after submitting it to the Government or, if the Assembly is not sitting, within 15 days after resumption.

"**DIVISION II.3**

"FUND FOR THE PROTECTION OF THE ENVIRONMENT AND THE WATERS IN THE DOMAIN OF THE STATE

"**15.4.38.** The Fund for the Protection of the Environment and the Waters in the Domain of the State is established.

The Fund is dedicated to the financing of any measure the Minister may carry out within the scope of his functions, in particular as regards

(1) control and assessment carried out under any Act or regulation under the Minister's administration;

(2) regulation of activities by an Act or regulation under the Minister's administration through, among other things, the implementation of an authorization scheme, in particular with regard to water resources, pesticides, hazardous materials, industrial establishments and dams;

(3) conservation of wetlands and bodies of water;

(4) conservation of the natural heritage;

(5) management of the waters in the domain of the State and of public dams; and

(6) accreditation and certification of persons and groups of persons.

The Fund is to be used, in particular, to finance activities, projects and programs aimed at stimulating technical innovation, research and development, knowledge acquisition, performance improvement, and public awareness and education with regard to any matter mentioned in the second paragraph.

The Fund is intended, in particular, to provide financial support to municipalities and to non-profit bodies working in the environmental field.

"**15.4.39.** The Minister is responsible for managing the Fund.

Within the scope of that management, the Minister sees to it that the sums credited to the Fund for the matters referred to in the second paragraph of section 15.4.38 are allocated to measures that relate to those matters.

"**15.4.40.** The following are credited to the Fund:

(1) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);

(2) the gifts, legacies and other contributions paid into the Fund to further the achievement of its objects;

(3) the sums transferred to the Fund by a minister out of the appropriations granted for that purpose by Parliament;

(4) the sums paid into the Fund by the Société du Plan Nord under an agreement providing for their allocation for any of the matters covered by the Fund, in accordance with section 21 of the Act respecting the Société du Plan Nord (chapter S-16.011);

(5) the sums transferred to the Fund by the Government out of those credited to the general fund on a proposal of the Minister of Finance, including all or part of the revenue from taxes or other economic instruments intended to promote sustainable development, identified by the Government;

(6) the sums collected as compensation measures designed to restore, create, protect or ecologically enhance a wetland or a body of water under the Act respecting compensation measures for the carrying out of projects affecting wetlands or bodies of water (chapter M-11.4);

(7) the sums collected for the management and conservation of the natural heritage under the Natural Heritage Conservation Act (chapter C-61.01);

(8) the sums collected with regard to pesticides under the Pesticides Act (chapter P-9.3), in particular those collected as regulatory fees, duties or charges under a regulation made under that Act;

(9) the sums collected under the Dam Safety Act (chapter S-3.1.01), in particular those collected as regulatory fees, duties or charges under a regulation made under that Act;

(10) the revenue generated by the management, operation and use of public dams by third persons;

(11) the sums collected in connection with the accreditation of persons and municipalities under the Environment Quality Act, in particular those collected as regulatory fees, duties or charges under a regulation made under that Act;

(12) any other sums collected as regulatory fees, duties or charges under the Environment Quality Act or the regulations to the extent that they are not required to be paid into the Green Fund, in particular the annual duties prescribed by the Regulation respecting industrial depollution attestations (chapter Q-2, r. 5) and the fees payable for the issue, amendment, renewal or transfer of an authorization;

(13) the sums collected in connection with a concession of rights in the domain of the State and under the Minister's authority, in particular those collected under the Watercourses Act (chapter R-13);

(14) the monetary administrative penalties imposed under Division III of Chapter VI of Title I of the Environment Quality Act;

(15) the fines paid by offenders for an offence against a provision of an Act or regulation under the administration of the Minister;

(16) the costs or other sums collected by the Minister to compensate his expenditures or the costs incurred for the measures the Minister is authorized to take within the scope of his functions to protect or restore the environment, such as the costs and other sums referred to in sections 113, 114.3, 115, 115.0.1, 115.1, 123.4 and 123.5 of the Environment Quality Act;

(17) damages, including punitive damages, paid following a civil suit instituted on behalf of the Minister, in particular compensation obtained as a result of an action brought under the Act to affirm the collective nature of water resources and provide for increased water resource protection (chapter C-6.2);

(18) the proceeds of the alienation of property acquired by the State following a civil forfeiture and of property forfeited under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19), where the Ministère

du Développement durable, de l'Environnement et des Parcs participated in the operations that led to the forfeiture;

(19) any other sum provided for by law or government regulation;

(20) the revenue generated by the investment of the sums credited to the Fund;

(21) the interest on an amount owing under an Act or regulation under the administration of the Minister; and

(22) the financial contributions paid by the federal government for any matter covered by the Fund.

The surpluses accumulated by the Fund are paid into the general fund on the dates and to the extent determined by the Government.

"**15.4.41.** The sums referred to in subparagraph 12 of the first paragraph of section 15.4.40 with regard to fees, duties or charges relating to the use, management or purification of water as well as the sums referred to in subparagraph 17 of the first paragraph of that section with regard to compensation obtained as a result of an action brought under the Act to affirm the collective nature of water resources and provide for increased water resource protection (chapter C-6.2) are to be allocated to the financing of any measures to protect and develop water resources and to ensure that there is an adequate quality and quantity of water, in keeping with the principle of sustainable development.

"**15.4.42.** The Fund's financial data must appear under a separate heading in the department's annual management report.

"**15.4.43.** The Fund's financial statements are audited each year by the Auditor General."

PART III

WATERCOURSES ACT

217. The Watercourses Act (chapter R-13) is amended by replacing the heading of Division I by the following heading:

"GENERAL PROVISIONS".

218. The Act is amended by inserting the following section after section 3:

"**3.1.** No person may construct, maintain or operate any work on a lake or watercourse in the domain of the State or any work that affects such a lake or watercourse without having obtained from the Government an express concession of the lands and public rights which are or will be taken, occupied or affected by the work.

The power mentioned in the first paragraph is exercised by the minister or ministers exercising the rights and powers inherent in the right of ownership for the lands and public rights concerned."

219. Section 7 of the Act is repealed.

220. Section 24 of the Act is amended by replacing "section 9" in the first paragraph by "section 22".

221. Sections 33 and 34 of the Act are repealed.

222. Section 35 of the Act is replaced by the following section:

"**35.** Any person or partnership intending to construct any work referred to in section 32 must

(1) deposit, at the registry office of the registration division concerned, a copy of the plans and specifications for the work; and

(2) make the project public by applying for publication of a notice in the *Gazette officielle du Québec*, in accordance with the model provided for in form 2, and in a newspaper circulated in the region where the project is to be carried out."

223. Sections 36 to 40, 57 and 58 of the Act are repealed.

224. Section 59 of the Act is amended

(1) by replacing the introductory clause and paragraphs 1 and 2 by the following:

"**59.** Any person or partnership intending to construct any work referred to in section 56 must send the Minister of Sustainable Development, Environment and Parks and the Minister of Natural Resources and Wildlife a document showing

(1) the location of the land where the work will be constructed;

(2) the area, location and nature of the land and other rights which are or will be taken, occupied or affected, upstream and downstream, by the backing up of water caused by the work;";

(2) by striking out paragraph 4.

225. Section 60 of the Act is replaced by the following section:

"**60.** Any person or partnership intending to construct any work referred to in section 56 must also

(1) deposit, at the registry office of the registration division concerned, a copy of the plans and specifications of the work; and

(2) make the project public by applying for publication of a notice in the *Gazette officielle du Québec*, in accordance with the model provided in form 2, and in a newspaper circulated in the region where the project is to be carried out."

226. Sections 61, 63, 64, 66 and 71 to 73 of the Act are repealed.

227. Section 74 of the Act is amended

(1) by replacing the introductory clause and paragraphs 1 and 2 by the following:

"**74.** Any person or partnership intending to construct a dam, dike, causeway, sluice, embankment or any other work retaining the water of a lake, pond, river or stream that is not subject to a provision of this Act must send the Minister of Sustainable Development, Environment and Parks and the Minister of Natural Resources and Wildlife a document showing

(1) the location of the land where the work will be constructed;

(2) the area, location and nature of the land and other rights which are or will be taken, occupied or affected, upstream and downstream, by the backing up of water caused by the work;";

(2) by striking out paragraph 4.

228. Sections 75 to 79 and 81 to 83 of the Act are repealed.

229. The Act is amended by replacing the heading of Division X by the following heading:

"ORDERS".

230. The Act is amended by inserting the following after section 83:

"**83.1.** The Minister of Sustainable Development, Environment and Parks may order an operator of any work to provide the Minister with legal advice as to the extent of the rights encumbering the land on which the work is located and the land that is or could be flooded as a result of the work. He may also order that the boundaries of the land so affected be defined by means of a survey.

In addition, the Minister may order the operator to open or close any apparatus for emptying water from a work and to take any other measures necessary to put an end to the flooding of land caused by the presence of the work, within the time and on the conditions determined by the Minister.

If the operator fails to comply with such orders, the Minister may enforce them at the operator's expense.

A copy of any order made under this section must be sent to the Minister of Natural Resources and Wildlife. The information and documents required under such an order must also be sent to that Minister.

"**83.2.** The Superior Court may, on a motion of the Attorney General or any interested person, order the demolition of any work constructed or operated unlawfully. It may also order the restoration to its former state of the land affected by the presence of such a work.

"**DIVISION X.1**

"PENAL PROVISIONS

"**83.3.** Whoever

(1) fails to send a notice or provide information or documents required under this Act or fails to comply with the conditions and time limits for sending or providing them,

(2) contravenes the publication rules provided for in sections 35 and 60, or

(3) fails to comply with an obligation imposed by this Act for which no other penalty is provided under this chapter

is guilty of an offence and is liable to a fine of $1,000 to $100,000 in the case of a natural person and $3,000 to $600,000 in all other cases.

"**83.4.** Whoever

(1) fails to pay a tariff or charge required under this Act,

(2) fails to comply with a condition of a concession granted under this Act, or

(3) hinders the Minister or any person authorized by the Minister in carrying out the functions of office, hampers him, misleads him by concealment or misrepresentations or fails to obey an order given by him under this Act or the regulations

is guilty of an offence and is liable to a fine of $2,500 to $250,000 in the case of a natural person and $7,500 to $1,500,000 in all other cases.

"**83.5.** Whoever

(1) provides false or misleading information,

(2) constructs, maintains or operates a work on a lake or watercourse in the domain of the State or a work that affects such a lake or watercourse without first obtaining a concession of the lands and public rights concerned which are or will be taken, occupied or affected by the work, or

(3) fails to comply with an order imposed under this Act, or in any manner prevents or hinders the enforcement of such an order

is guilty of an offence and is liable, in the case of a natural person, to a fine of $5,000 to $500,000 or, despite article 231 of the Code of Penal Procedure (chapter C-25.1), to a maximum term of imprisonment of 18 months or to both the fine and imprisonment, and, in all other cases, to a fine of $15,000 to $3,000,000.

"**83.6.** The fines prescribed in sections 83.3 to 83.5 or the regulations are doubled for a second offence and tripled for a subsequent offence. The maximum term of imprisonment is five years less a day for a second or subsequent offence.

Furthermore, if an offender commits an offence under this Act or the regulations after having previously been found guilty of any such offence and if, without regard to the amounts prescribed for a second or subsequent offence, the minimum fine to which the offender was liable for the first offence was equal to or greater than the minimum fine prescribed for the second offence, the minimum and maximum fines and, if applicable, the term of imprisonment prescribed for the second offence become, if the prosecutor so requests, those prescribed in the case of a second or subsequent offence.

This section applies to prior findings of guilty pronounced in the two-year period preceding the second offence or, if the minimum fine to which the offender was liable for the prior offence is that prescribed in section 83.5, in the five-year period preceding the second offence. Fines for a third or subsequent offence apply if the penalty imposed for the prior offence was the penalty for a second or subsequent offence.

"**83.7.** If an offence under this Act or the regulations is committed by a director or officer of a legal person, partnership or association without legal personality, the minimum and maximum fines that would apply in the case of a natural person are doubled.

"**83.8.** If an offence under this Act or the regulations continues for more than one day, it constitutes a separate offence for each day it continues.

Anyone who continues, day after day, to construct, maintain or operate any work without having obtained the concessions required under this Act is also guilty of a separate offence for each day and is liable to the penalties prescribed in section 83.5.

"**83.9.** Whoever does or omits to do something in order to assist a person or partnership to commit an offence under this Act or the regulations, or advises or encourages or incites a person or partnerhip to commit such an offence, is considered to have committed the same offence.

"**83.10.** 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.

"**83.11.** 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, its director or officer is presumed to have committed the offence unless it is established that the director or officer exercised due diligence and took all necessary precautions to prevent the offence.

For the purposes of this section, in the case of a partnership, all partners, except special partners, are deemed to be directors of the partnership unless there is evidence to the contrary appointing one or more of them, or a third person, to manage the affairs of the partnership.

"**83.12.** In determining the penalty, the judge may take into account aggravating factors such as

(1) the intentional, negligent or reckless nature of the offence;

(2) the foreseeable character of the offence or the failure to follow recommendations or warnings to prevent it;

(3) the cost to society of repairing the harm or damage;

(4) the behaviour of the offender after committing the offence, in particular whether the offender attempted to cover up the offence or omitted to take rapid measures to prevent or limit the consequences or remedy the situation;

(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; or

(6) the failure to take reasonable measures to prevent the commission of the offence or limit its effects despite the offender's financial ability to do so, given such considerations as the size of the offender's undertaking or the offender's assets, turnover or revenues.

A judge who, despite the presence of an aggravating factor, decides to impose the minimum fine must give reasons for the decision.

"**83.13.** On an application made by the prosecutor and submitted with the statement of offence, the judge may impose on the offender, in addition to any other penalty, a further fine not exceeding the financial benefit realized by the offender as a result of the offence, even if the maximum fine has also been imposed.

"**83.14.** In the judgment, the judge may order an offender found guilty of an offence under this Act or the regulations

(1) to refrain from any action or activity that may lead to the continuation or repetition of the offence;

(2) to carry out any action or activity to prevent the offence from being continued or repeated;

(3) to acquire the lands and obtain the rights necessary for the construction, maintenance or operation of the offender's work or because of the effects produced by such a work;

(4) to define, by means of a survey, the boundaries of the lands necessary for the construction, maintenance or operation of the offender's work or any land affected by the work;

(5) to restore things to the state they were in prior to the offending act;

(6) to restore things to a state approaching their original state;

(7) to implement compensatory measures;

(8) to pay compensation, in a lump sum or otherwise, for repair of the damage resulting from the commission of the offence;

(9) to pay, as compensation for the damage resulting from the commission of the offence, a sum of money to the Fund for the Protection of the Environment and the Waters in the Domain of the State established under the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001);

(10) to provide security or consign a sum of money to guarantee performance of the offender's obligations; or

(11) to make public the finding of guilty and any prevention or repair measures imposed, under the conditions determined by the judge.

Moreover, if the Minister, in carrying out this Act or the regulations, has taken measures at the expense of the operator, the judge may order the latter to reimburse the Minister for the direct and indirect costs of such measures, including interest.

"**83.15.** The prosecutor must give the offender at least 10 days' prior notice of an application for restoration or for compensatory measures, or of any request for an indemnity or a sum of money to be paid into the Fund for the Protection of the Environment and the Waters in the Domain of the State for the reimbursement of costs to the Minister, unless the parties are in the presence of a judge. In that case, the judge must, before rendering an order and at the request of the offender, grant the offender what the judge considers a reasonable period of time in which to present evidence with regard to the prosecutor's application or request.

"**83.16.** When determining a fine higher than the minimum fine prescribed in this Act or the regulations, or when determining the time within which an amount must be paid, the judge may take into account the offender's ability to pay, provided the offender provides proof of assets and liabilities.

"**83.17.** The prescription period for penal proceedings for offences under this Act or the regulations is the longer of

(1) five years from the date the offence was committed; and

(2) two years from the date on which the inspection that led to the discovery of the offence began, if false representations were made to the Minister or a person designated to act as inspector for the purposes of this Act.

In the cases referred to in subparagraph 2 of the first paragraph, the certificate of the Minister or inspector constitutes, in the absence of evidence to the contrary, conclusive proof of the date on which the inspection began."

231. Section 84 of the Act is replaced by the following sections:

"**84.** The Minister or any person authorized by the Minister may, at any reasonable time, enter land, a building or a work to examine books, registers and records, or the premises, for the purposes of this Act or the regulations.

Any person who has the care, possession or control of such books, registers or records must make them available to the Minister or authorized person and facilitate their examination.

The Minister or authorized person may also, on that occasion,

(1) install measuring apparatus;

(2) conduct tests and take measurements;

(3) make analyses;

(4) record the state of a place or natural environment by means of photographs, videos or other sound or visual recording methods;

(5) examine, record or copy a document or data, on any medium whatsoever; or

(6) require that something be set in action, used or started, under the conditions specified by the Minister or, as applicable, the authorized person.

The person authorized by the Minister under the first paragraph must, if so requested, produce a certificate of authorization signed by the Minister. The person may not be prosecuted for acts done in good faith in the performance of the duties of office.

"**84.1.** The Minister may claim from any person or partnership the direct and indirect costs of enforcing a measure or issuing an order under this Act. If the measure or order applies to more than one person or partnership, the debtors are solidarily liable.

Claims must be notified by notice to the person or partnership concerned. Such a notice of claim must set out

(1) the amount of the claim;

(2) the reasons for it;

(3) the time from which the amount bears interest;

(4) the right to contest the claim and the time limit for doing so;

(5) information on the procedure for recovering the amount claimed, in particular with regard to the issue of the recovery certificate provided for in section 84.5 and its effects; and

(6) the possibility that the facts on which the claim is founded may give rise to penal proceedings.

If the notice of claim applies to more than one person or partnership, the debtors are solidarily liable.

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.

"**84.2.** The directors and officers of a legal person that has defaulted on payment of an amount owed to the Minister under this Act or the regulations are solidarily liable, with the legal person, for the payment of the amount, unless they establish that they exercised due care and diligence to prevent the failure which led to the claim.

"**84.3.** The reimbursement of an amount owed to the Minister under this Act or the regulations is secured by a legal hypothec on the debtor's movable and immovable property.

"**84.4.** The debtor and the Minister may enter into a payment agreement with regard to the amount owing. Such an agreement, or the payment of the amount owing, does not constitute, for the purposes of penal proceedings under this Act or the regulations, an acknowledgement of the facts giving rise to it.

"**84.5.** If the amount owing is not paid in its entirety or the payment agreement is not adhered to, the Minister may issue a recovery certificate on the expiry of the time for contesting the 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 Minister's decision.

However, a recovery certificate may be issued before the expiry of the time referred to in the first paragraph if the Minister is of the opinion that the debtor is attempting to evade payment.

A recovery certificate must state the debtor's name and address and the amount of the debt.

"**84.6.** Once a recovery certificate has been issued, any refund owed to a debtor by the Minister of Revenue may, in accordance with section 31 of the Tax Administration Act (chapter A-6.002), be withheld for payment of the amount due referred to in the certificate.

Such withholding interrupts the prescription provided for in the Civil Code with regard to the recovery of an amount owing.

"**84.7.** 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.

"**84.8.** The debtor is required to pay a recovery charge in the cases, on the conditions and in the amount determined by the Minister by ministerial order.

"**84.9.** The Minister may, by agreement, delegate to another minister or to a body all or some of the powers relating to the recovery of an amount owing under this Act or the regulations.

"**84.10.** The person or partnership concerned may contest, before the Administrative Tribunal of Québec,

(1) an order issued by the Minister under this Act; or

(2) a notice of claim notified to recover an amount owing under this Act.

On rendering its decision, the Administrative Tribunal of Québec may make a ruling with respect to the interest accrued on the penalty while the matter was pending before the Tribunal."

232. Sections 85 to 87 of the Act are repealed.

233. Section 88 of the Act is replaced by the following sections:

"**88.** The Government may, by regulation,

(1) determine the general conditions and the calculation rules for the prices, rent, fees or other costs applicable to the concessions governed by this Act; and

(2) recognize a flood plain for the purposes of section 8.

"**88.1.** The Government may determine the regulatory provisions it makes under this Act whose violation constitutes an offence and renders the offender liable to a fine of which the minimum and maximum amounts are set by the Government.

The maximum penalties under the first paragraph may not exceed those prescribed in section 83.5. The penalties may vary according to, among other things, the importance of the standards that have been infringed."

234. Section 89 of the Act is repealed.

235. Form 2 of the Act is replaced by the following form:

"**FORM 2**

"(*Sections 35 and 60*)

"*Notice concerning the construction of a work referred to in section 32 or 56 of the Watercourses Act (chapter R-13)*

"Public notice is given, in accordance with the Watercourses Act (chapter R-13), that (*name and address of person intending to carry out the work*) intends to have a work constructed on (*name of lake or watercourse concerned*) located on lots XXX in the registration division of (*name of registration division concerned*) in the municipality of (*name of municipality concerned*). The work to be carried out consists in (*briefly describe nature of work planned*).

"Notice is also given that a copy of the plans and specifications of the work to be constructed has been deposited with the registry office of the registration division of (*name of registration division concerned*) and sent to the Minister of Sustainable Development, Environment and Parks and the Minister of Natural Resources and Wildlife. If applicable, a document containing the information referred to in section 59 of the Watercourses Act has also been sent to those two ministers.

(*Signature*)

Petitioner."

236. Form 3 of the Act is repealed.

PART IV

CONSEQUENTIAL AMENDING PROVISIONS

FINANCIAL ADMINISTRATION ACT

237. Schedule 2 to the Financial Administration Act (chapter A-6.001) is amended by inserting "Conseil de gestion du Fonds vert" in alphabetical order.

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

238. Section 121 of the Act respecting land use planning and development (chapter A-19.1) is amended by inserting the following subparagraph after subparagraph 1 of the first paragraph:

"(1.1) the application is accompanied by the plan referred to in section 33.1 of the Environment Quality Act (chapter Q-2) in the cases requiring it, and by the approval of the plan by the Minister of Sustainable Development, Environment and Parks;".

ACT RESPECTING COMMERCIAL AQUACULTURE

239. Section 43 of the Act respecting commercial aquaculture (chapter A-20.2) is amended by replacing "Division IV of Chapter I" in the third paragraph by "Division I of Chapter VI of Title I".

ACT TO AFFIRM THE COLLECTIVE NATURE OF WATER RESOURCES AND PROVIDE FOR INCREASED WATER RESOURCE PROTECTION

240. Section 10 of the Act to affirm the collective nature of water resources and provide for increased water resource protection (chapter C-6.2) is repealed.

CHARTER OF VILLE DE GATINEAU

241. Section 66 of the Charter of Ville de Gatineau (chapter C-11.1) is amended by replacing "Division XI of Chapter I" by "Chapter XII of Title I".

CHARTER OF VILLE DE QUÉBEC, NATIONAL CAPITAL OF QUÉBEC

242. Section 104 of the Charter of Ville de Québec, national capital of Québec (chapter C-11.5) is amended by replacing "Division XI of Chapter I" by "Chapter XII of Title I".

CITIES AND TOWNS ACT

243. Section 489 of the Cities and Towns Act (chapter C-19) is amended by replacing "35" by "45.3.3".

MUNICIPAL CODE OF QUÉBEC

244. Article 993 of the Municipal Code of Québec (chapter C-27.1) is amended by replacing "35" by "45.3.3".

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

245. Sections 159.2 and 159.14 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) are amended by replacing "Division XI of Chapter I" by "Chapter XII of Title I".

246. Section 184.1 of the Act is amended

(1) by replacing "in subparagraph *t* of the first paragraph of section 31" in the first paragraph by "in the first and second paragraphs of section 95.4";

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

"Section 159.8 of this Act and the third paragraph of section 95.4 of the Environment Quality Act apply, with the necessary modifications, to a regulation made under the first and second paragraphs of section 95.4 of that Act."

ACT RESPECTING THE FORFEITURE, ADMINISTRATION AND APPROPRIATION OF PROCEEDS AND INSTRUMENTS OF UNLAWFUL ACTIVITY

247. Section 25 of the Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (chapter C-52.2) is amended by replacing "the Green Fund under section 15.4 of" in subparagraph 6 of the first paragraph by "the Fund for the Protection of the Environment and the Waters in the Domain of the State established under".

NATURAL HERITAGE CONSERVATION ACT

248. Section 39 of the Natural Heritage Conservation Act (chapter C-61.01) is amended by replacing "Chapter II" in the second paragraph by "Title II".

ACT RESPECTING ADMINISTRATIVE JUSTICE

249. Schedule III to the Act respecting administrative justice (chapter J-3) is amended

(1) by replacing "96 or 96.1" in paragraph 3 by "118.12 or 118.13";

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

"(3.1) proceedings under section 84.10 of the Watercourses Act (chapter R-13);".

MINING ACT

250. Section 240 of the Mining Act (chapter M-13.1) is amended by replacing "Division IV.1 of Chapter I" by "subdivision 4 of Division II of Chapter IV of Title I".

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

251. Section 12.30 of the Act respecting the Ministère des Transports (chapter M-28) is amended by replacing "in section 46.16 of the Environment Quality Act (chapter Q-2)" in subparagraph *g* of paragraph 1 by "in subparagraph 1 of the second paragraph of section 15.1 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001)".

ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

252. Section 3 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1) is amended by striking out "paragraph 5 of" in subparagraph 3 of the first paragraph.

PUBLIC HEALTH ACT

253. Section 130.2 of the Public Health Act (chapter S-2.2) is amended by replacing "Division IV.1" in the second paragraph by "subdivision 4 of Division II of Chapter IV of Title I".

ACT TO AMEND THE ENVIRONMENT QUALITY ACT

254. Section 1 of the Act to amend the Environment Quality Act (1987, chapter 25) is repealed.

ACT TO AMEND THE ENVIRONMENT QUALITY ACT

255. The Act to amend the Environment Quality Act (1992, chapter 56) is repealed.

ACT RESPECTING THE BOUNDARIES OF THE WATERS IN THE DOMAIN OF THE STATE AND THE PROTECTION OF WETLANDS ALONG PART OF THE RICHELIEU RIVER

256. Section 18 of the Act respecting the boundaries of the waters in the domain of the State and the protection of wetlands along part of the Richelieu River (2009, chapter 31) is amended by replacing the third paragraph by the following paragraph:

"The provisions of the Environment Quality Act (chapter Q-2) and its regulations with regard to authorization applications apply, with the necessary modifications, to authorization applications for the activities described in this section. Without restricting the generality of the preceding sentence, the following, in particular, apply to such activities and authorization applications: all provisions of that Act relating to proceedings before the Administrative Tribunal of Québec, the penal provisions and other sanctions, as well as the general provisions, including those on powers to make orders and conduct inspections."

ACT TO INCREASE THE NUMBER OF ZERO-EMISSION VEHICLES IN QUÉBEC IN ORDER TO REDUCE GREENHOUSE GAS AND OTHER POLLUTANT EMISSIONS

257. Section 47 of the Act to increase the number of zero-emission vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions (2016, chapter 23) is amended by inserting the following paragraph after the third paragraph:

"If the notice concerns more than one person, the debtors are solidarily liable."

258. Section 59 of the Act is amended by replacing "in accordance with section 15.4 of" by "established under".

REGULATION RESPECTING THE APPLICATION OF SECTION 32 OF THE ENVIRONMENT QUALITY ACT

259. Section 5 of the Regulation respecting the application of section 32 of the Environment Quality Act (chapter Q-2, r. 2) is amended

(1) by inserting "except, in the case of storm sewer mains, the reconstruction of an outfall whose diameter must be increased" at the end of paragraph 1;

(2) by adding the following subparagraph after subparagraph *b* of paragraph 3:

"(*c*) the storage capacity of the station or basin is not reduced and its discharge capacity is not increased;".

REGULATION RESPECTING THE APPLICATION OF THE ENVIRONMENT QUALITY ACT

260. Section 8 of the Regulation respecting the application of the Environment Quality Act (chapter Q-2, r. 3) is repealed.

REGULATION RESPECTING PITS AND QUARRIES

261. Section 3 of the Regulation respecting pits and quarries (chapter Q-2, r. 7) is amended by striking out paragraph *l*.

AGRICULTURAL OPERATIONS REGULATION

262. Section 39 of the Agricultural Operations Regulation (chapter Q-2, r. 26) is amended by replacing "or 3,100 kg without, however, reaching 3,200 kg" in subparagraph 3 of the first paragraph by ", 3,100 kg, 3,600 kg or 4,100 kg without, however, reaching 4,200 kg".

263. Section 42 of the Regulation is amended, in the first paragraph,

(1) by replacing "3,200" in subparagraph 1 by "4,200";

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

"(2) increasing, in a raising site, the annual phosphorus (P_2O_5) production to raise the production to 4,200 kg or more, without, however, reaching 5,200 kg, or to make the production equal to or greater than the 4,200 kg production threshold increased by 1,000 kg or a multiple of 1,000 kg, calculated according to the following formula: [4,200 kg + (1,000 kg × 1, 2, 3, 4, etc.)]; however, where an increase is such that more than one threshold will be reached or exceeded, only the highest threshold reached or exceeded is subject to section 22 of the Environment Quality Act. In addition, the certificate of authorization referred to in section 22 of the Environment Quality Act issued for reaching or exceeding a threshold is valid until a certificate of authorization for an increase to reach or exceed a subsequent higher threshold is required."

REGULATION RESPECTING THE RECOVERY AND RECLAMATION OF PRODUCTS BY ENTERPRISES

264. Section 14 of the Regulation respecting the recovery and reclamation of products by enterprises (chapter Q-2, r. 40.1) is amended by replacing "in accordance with paragraph 5 of section 15.4 of" in the seventh paragraph by "established under".

REGULATION RESPECTING A CAP-AND-TRADE SYSTEM FOR GREENHOUSE GAS EMISSION ALLOWANCES

265. Section 53 of the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) is amended by replacing "in accordance with section 46.16 of the Environment Quality Act (chapter Q-2)" in the fifth paragraph by "established under the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001)".

266. Section 62 of the Regulation is amended by replacing "in accordance with section 46.16 of the Environment Quality Act (chapter Q-2)" in the fourth paragraph by "established under the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001)".

REGULATION RESPECTING HOT MIX ASPHALT PLANTS

267. Section 5 of the Regulation respecting hot mix asphalt plants (chapter Q-2, r. 48) is amended by striking out paragraph *g*.

PART V

TRANSITIONAL PROVISIONS

CHAPTER I

EXEMPTIONS AND DECLARATION OF COMPLIANCE

268. Whoever must rehabilitate contaminated land under section 31.51 or 31.54 of the Environment Quality Act (chapter Q-2) is not required to submit a rehabilitation plan to the Minister under those sections for the land concerned if

(1) the land rehabilitation is done solely by excavating soils whose concentration of contaminants exceeds the regulatory limit values, and all the soils are taken to an authorized site mentioned in the second paragraph of section 6 of the Regulation respecting contaminated soil storage and contaminated soil transfer stations (chapter Q-2, r. 46), to the extent that those sites can receive them;

(2) the quantity of contaminated soils to be excavated does not exceed 10,000 m^3; and

(3) the characterization study shows

(*a*) an absence of measurable quantities of hazardous residual materials, chlorinated volatile organic compounds and immiscible liquids in the land;

(*b*) that the only water management required is to recover the water that accumulates in the excavation site during the rehabilitation work;

(*c*) that the groundwater recovered will be discharged toward a municipal water purification works or will be transported to a site authorized by the Minister; and

(*d*) that the quality of groundwater need not be monitored after the work has been carried out.

However, the person concerned must, as soon as possible after the characterization study has been conducted, send the Minister a declaration of compliance containing

(1) the person's contact information;

(2) the location and a description of the contaminated land;

(3) the nature and concentration of the contaminants in the land and the quantity of soil to be removed;

(4) the contact information of the person who will carry out the excavation work, if applicable;

(5) the coordinates of the authorized site where the contaminated soils and any groundwater recovered will be taken; and

(6) a timetable for the work to be carried out, which work must be completed not later than one year after the declaration of compliance is sent to the Minister.

The declaration of compliance must be filed with the Minister at least 30 days before the rehabilitation work begins and be signed by an expert referred to in section 31.65 of the Environment Quality Act, amended by section 36 of this Act, who must attest that the conditions set out in the first paragraph have been met.

The fourth paragraph of section 31.68.1 of the Environment Quality Act and section 31.68.3 of that Act, introduced by this Act, apply, with the necessary modifications, to the work covered by a declaration of compliance made in accordance with this section.

This section ceases to have effect on the date of coming into force of a regulation made under that section 31.68.1.

269. In addition to the work exempted under the Regulation respecting the application of section 32 of the Environment Quality Act (chapter Q-2, r. 2), the following work is exempted from the application of section 32 of the Environment Quality Act:

(1) the construction of a storm sewer system that involves making a new outfall, to the extent that

(*a*) the area of the land served by the system is less than 2 hectares;

(*b*) the system has a single discharge point into the receiving environment;

(*c*) the outfall does not empty directly into a lake;

(*d*) the system is less than 250 metres long;

(*e*) the outfall is less than 310 millimetres in diameter;

(*f*) the runoff water drained by the system does not come from an industrial site, service station site, vehicle recycling or cleaning site, loading zone, marina, or storage or handling area for hazardous materials, salts, sands or aggregates;

(*g*) if storm water has infiltrated into the soil, the bottom of the works used for infiltration will be situated, as applicable,

i. at least one metre above bedrock level and above the seasonal peak groundwater level calculated on the basis of the average of the annual peaks recorded by piezometer over a minimum two-year period or established on the basis of the oxidation-reduction level observed; or

ii. at least two metres above a one-time reading of groundwater level;

(*h*) the work carried out to make the outfall complies with the permanent environmental mitigation measures provided for in section 6.3.3.5 of chapter 6 of volume IV of Collection Normes – Ouvrages routiers published on the website of Publications du Québec; and

(*i*) the work complies with standard specification BNQ 1809-300 – Travaux de construction – Clauses techniques générales – Conduites d'eau potable et d'égout;

(2) the extension of an existing storm sewer system or the installation of a storm sewer main in an existing drainage system that does not include the making of a new outfall, to the extent that

(*a*) the boundaries of the watershed of the receiving watercourse, as determined at the site of the outfall prior to the work, are not modified by the work;

(*b*) the land area of the watershed of the receiving watercourse, as determined at the site of the outfall on the basis of the Base de données topographiques du Québec à l'échelle 1:20 000, is more than 65% forest cover as assessed on the basis of the most recent forest cover maps appearing in the information system called the "système d'information écoforestière", and less than 10% is included within urbanization perimeters as assessed on the basis of the land use planning and development plans of the regional county municipalities concerned;

(*c*) the existing outfall of the sewer system or storm drainage system is not modified;

(*d*) the existing outfall is not located in the watershed of a lake;

(*e*) the runoff water drained by the system does not come from an industrial site, service station site, vehicle recycling or cleaning site, loading zone, marina, or storage or handling area for hazardous materials, salts, sands or aggregates;

(*f*) if storm water has infiltrated into the soil, the bottom of the works used for infiltration will be situated, as applicable,

i. at least one metre above bedrock level and above the seasonal peak groundwater level calculated on the basis of the average of the annual peaks recorded by piezometer over a minimum two-year period or established on the basis of the oxidation-reduction level observed; or

ii. at least two metres above a one-time reading of groundwater level;

(*g*) the work complies with standard specification BNQ 1809-300 – Travaux de construction – Clauses techniques générales – Conduites d'eau potable et d'égout;

(*h*) the existing storm sewer is not hydraulically connected to a combined system or, if it is, all the criteria set out in subparagraph 3 of this paragraph are met;

(3) the installation of a municipal sanitary sewer system or the extension, via a sanitary sewer, of a sanitary or partially separated municipal sanitary sewer system, to the extent that

(*a*) the system is connected to a water purification station and is subject to the Regulation respecting municipal wastewater treatment works (chapter Q-2, r. 34.1);

(*b*) the work complies with standard specification BNQ 1809-300 – Travaux de construction – Clauses techniques générales – Conduites d'eau potable et d'égout;

(*c*) no waste water will be discharged into the environment while the project or the work relating to it is being carried out; and

(*d*) no combined sewer overflow or diversion work is added to the system;

(*e*) the work carried out in connection with the project does not entail an increase in the frequency of overflows for any of the combined sewer overflows situated downstream from the connection point, or in the frequency of diversions at the water purification station, above the maximum number of overflows specified in the online SOMAEU system on the Portail gouvernemental des affaires municipales et régionales on 23 March 2017 or, if the work does entail

such an increase, it is carried out under a compensatory measures implementation plan filed with the Minister by the municipality, which plan must, once carried out, have the effect of not increasing the overflows or diversions, and must include

i. the boundaries of the sectors concerned;

ii. a list of the combined sewer overflows and diversion works concerned; and

iii. a work schedule covering a maximum period of five years after the date the plan is filed with the Minister;

(4) the modification of a water purification station, to the extent that

(*a*) the station is subject to the Regulation respecting municipal wastewater treatment works;

(*b*) the depollution attestation issued to the station and the conditions of operation applicable to it will not be modified by the work; and

(*c*) no untreated or partially treated waste water will be discharged into the environment while the work is being carried out;

(5) the installation or extension of a storm sewer system, to the extent that

(*a*) the work is carried out in accordance with the *Manuel de calcul et de conception des ouvrages municipaux de gestion des eaux pluviales* published on the department's website on 23 March 2017;

(*b*) the work complies with standard specification BNQ 1809-300 – Travaux de construction – Clauses techniques générales – Conduites d'eau potable et d'égout;

(*c*) the runoff water does not come from an industrial site, service station site, vehicle recycling or cleaning site, loading zone, marina, or storage or handling area for hazardous waste, salts, sands or aggregates;

(*d*) the existing storm sewer is not hydraulically connected to a combined system or, if it is, all the criteria set out in subparagraph 3 of this paragraph are met; and

(*e*) the boundaries of the watershed of the receiving watercourse, as determined at the site of the outfall prior to the work, are not modified by the work;

(6) the implementation or extension of a drinking water distribution facility, to the extent that

(*a*) a municipality is responsible for the facility; and

(*b*) the work complies with standard specification BNQ 1809-300 – Travaux de construction – Clauses techniques générales – Conduites d'eau potable et d'égout; and

(7) as regards drinking water, the installation of pumping, booster or rechlorination stations and the reconstruction of reservoirs or basins, to the extent that

(*a*) a municipality is responsible for the works;

(*b*) the work will not modify water treatment or increase the treatment capacity of the facility; and

(*c*) the reservoirs and basins are not reconstructed in the same locations as the old ones.

To be exempted under the first paragraph, the work listed in that paragraph must not be

(1) except in the case of a new outfall referred to in subparagraph 1 of the first paragraph, carried out on the shore, banks or littoral zone of a lake or watercourse within the meaning of the Protection Policy for Lakeshores, Riverbanks, Littoral Zones and Floodplains (chapter Q-2, r. 35), or in a marsh, swamp, pond or bog, or, if the work is so carried out, it has been authorized under the Environment Quality Act;

(2) carried out in a wildlife habitat governed by the Regulation respecting wildlife habitats (chapter C-61.1, r. 18), in a habitat of a wildlife species governed by the Regulation respecting threatened or vulnerable wildlife species and their habitats (chapter E-12.01, r. 2) or in a habitat of a plant species governed by the Regulation respecting threatened or vulnerable plant species and their habitats (chapter E-12.01, r. 3) or, if it is, it has been authorized under the Act respecting threatened or vulnerable species (chapter E-12.01) or the Act respecting the conservation and development of wildlife (chapter C-61.1), as applicable;

(3) carried out in the habitat of a plant or wildlife species appearing on the List of plant and wildlife species likely to be designated as threatened or vulnerable (chapter E-12.01, r. 5), where such a habitat is not already governed by the Regulation respecting wildlife habitats, if applicable;

(4) carried out in a high-velocity flood zone (flood recurrence interval 0-20 years) or low-velocity flood zone (flood recurrence interval 20-100 years) within the meaning of the Protection Policy for Lakeshores, Riverbanks, Littoral Zones and Floodplains or, if the work is so carried out, the total volume of the resulting excavated material is disposed of outside the flood plain and the premises are restored to their former state, to the extent that the work complies with paragraphs *c* and *d* of subsection 4.2.1 and subsection 4.3 of that policy;

(5) carried out in a protected area within the meaning of the Natural Heritage Conservation Act (chapter C-61.01), in a park created under the Parks Act (chapter P-9), in an exceptional forest ecosystem or biological refuge classified or designated under the Sustainable Forest Development Act (chapter A-18.1), in an outstanding geological site classified under the Mining Act (chapter M-13.1) or in a wildlife preserve established under the Act respecting the conservation and development of wildlife;

(6) carried out in the territory of a regional park under the jurisdiction of a regional county municipality or, if it is, it was authorized by the regional county municipality;

(7) carried out in an agricultural zone within the meaning of the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) or, if it is, it obtained a favourable decision from the Commission de protection du territoire agricole du Québec; or

(8) associated with a project that is subject to the Regulation respecting environmental impact assessment and review (chapter Q-2, r. 23).

Before carrying out the activities provided for in subparagraphs 3 to 7 of the first paragraph, the persons or municipalities concerned must, 30 days prior to the beginning of the work, send the Minister a declaration of compliance signed by an engineer and stating that the work complies with the conditions listed in the first and second paragraphs.

This section does not have the effect of restricting any power the Minister may exercise where an activity for which a declaration of compliance was filed under this section is carried out in contravention of the Environment Quality Act or the regulations. In addition, a person or municipality that fails to send the declaration referred to in the third paragraph or to comply with the conditions set out in this section is deemed to have carried out the activity without authorization and is liable to the remedies, penalties and fines applicable in such a case.

Section 9.1 of the Regulation respecting the application of section 32 of the Environment Quality Act applies, with the necessary modifications, to work exempted under this section.

This section ceases to have effect, as applicable,

(1) as regards activities exempted under subparagraphs 1 and 2 of the first paragraph, on the date of coming into force of a regulation respecting activities exempted from section 22 of the Environment Quality Act under section 31.0.11 of the Environment Quality Act, introduced by section 16;

(2) as regards activities exempted under subparagraphs 3 to 7 of the first paragraph, on the date of coming into force of a regulation providing for activities eligible for a declaration of compliance under section 31.0.6 of the Environment Quality Act, introduced by section 16.

270. An authorization under section 22 of the Environment Quality Act or section 4 of the Regulation respecting hot mix asphalt plants (chapter Q-2, r. 48) is not required to establish and subsequently operate a hot mix asphalt plant situated more than 800 m from a dwelling or from a place referred to in the second paragraph of section 9 of the Regulation, provided

(1) the plant will use only liquid or gaseous fossil fuels other than used oil;

(2) the plant, as well as any area used to load, unload or discharge aggregates and any settling pond used for the needs of such a plant, are not situated in a constant or intermittent watercourse, or a lake, pond, marsh, swamp or bog;

(3) the plant will not use residual materials in its manufacturing process, except dust recovered from a dust collector; and

(4) there is no other hot mix asphalt plant within a radius of 800 m.

Nor is an authorization under section 22 of the Environment Quality Act required to relocate a hot mix asphalt plant to a place situated 800 m or less but more than 300 m from a dwelling or from a place referred to in the second paragraph of section 9 of the Regulation respecting hot mix asphalt plants, to the extent that

(1) an authorization to establish and operate the plant was issued under that section 22 within the past five years and its issue was based, among other things, on an air dispersion model of the plant carried out by a qualified person in accordance with Schedule H to the Clean Air Regulation (chapter Q-2, r. 4.1) which showed that the concentrations of contaminants in the atmosphere, at a distance of 300 m or more from the plant, comply with the standards set out in Schedule K to that Regulation and, if applicable, with the air quality criteria prescribed by the Minister in the authorization, which standards and criteria remain applicable to the relocated plant; and

(2) the conditions set out in the first paragraph are met.

A person or municipality that wishes to establish a hot mix asphalt plant in accordance with the conditions set out in the first or second paragraph, as applicable, must, at least 30 days before beginning the work, file a declaration of compliance with the Minister and attest that those conditions have been met. In addition, the declaration must attest compliance with the siting standards set out in sections 8, 13 and 14 of the Regulation respecting hot mix asphalt plants.

A hot mix asphalt plant whose establishment and subsequent operation are exempted under this section from requiring an authorization may not be established at the place concerned for a period of more than 12 months.

The Regulation respecting hot mix asphalt plants remains applicable to hot mix asphalt plants described in this section, subject to sections 4 and 5 of the Regulation.

This section does not have the effect of restricting any power the Minister may exercise where an activity for which a declaration of compliance was filed under this section is carried out in contravention of the Environment Quality Act or the regulations. In addition, a person or municipality that fails to send the declaration referred to in the third paragraph or to comply with the conditions set out in this section is deemed to have carried out the activity without authorization and is liable to the remedies, penalties and fines applicable in such a case.

This section ceases to have effect on the date of coming into force of a regulation designating the activities eligible for a declaration of compliance under section 31.0.6 of the Environment Quality Act, introduced by section 16.

271. A fee of $295 must be paid by anyone making a declaration of compliance under section 268 or 269.

A fee of $222 must be paid by anyone making a declaration of compliance under section 270.

Payment of those fees must be enclosed with the declaration of compliance sent to the Minister.

The fees are payable in cash, by cheque, bank money order or postal money order made out to the Minister of Finance, or by a mode of e-payment.

272. Declarations of compliance made under this chapter are available on request from the Minister.

Section 118.5.3 of the Environment Quality Act, replaced by section 189, applies, with the necessary modifications, to such declarations of compliance.

273. Whoever files or signs an attestation required under this chapter that is false or misleading is guilty of an offence and is liable, in the case of a natural person, to a fine of $5,000 to $500,000 or, despite article 231 of the Code of Penal Procedure (chapter C-25.1), to a maximum term of imprisonment of 18 months, or to both the fine and imprisonment, and, in all other cases, to a fine of $15,000 to $3,000,000.

If penal proceedings are brought against a professional within the meaning of the Professional Code (chapter C-26) for an offence under the first paragraph, the Minister must inform the syndic of the professional order concerned.

Sections 115.33 and 115.35 to 115.46 of the Environment Quality Act apply, with the necessary modifications, to an offence under the first paragraph.

CHAPTER II

REFERENCES AND PRESUMPTIONS

274. Unless the context indicates otherwise, in any Act, regulation or Order in council,

(1) a reference to an authorization certificate issued under section 22 of the Environment Quality Act (chapter Q-2) becomes a reference to an authorization issued under the same section, replaced by section 16;

(2) a reference to a depollution attestation issued for an industrial establishment under section 31.10 of the Environment Quality Act becomes a reference to an authorization issued under subparagraph 1 of the first paragraph of section 22 of that Act, replaced by section 16;

(3) a reference to a water withdrawal authorization issued under section 31.75 of the Environment Quality Act becomes a reference to an authorization issued under subparagraph 2 of the first paragraph of section 22 of that Act, replaced by section 16;

(4) a reference to an authorization issued under section 32 of the Environment Quality Act for the establishment of a waterworks, water intake or water purification apparatus or for work on a sewer system or the installation of wastewater treatment devices, or a reference to a permit issued under section 32.1 or 32.2 of that Act for the operation of a waterworks or sewer system, becomes a reference to an authorization issued under subparagraph 3 of the first paragraph of section 22 of that Act, replaced by section 16;

(5) a reference to a hazardous materials permit issued under Division VII.1 of Chapter I of the Environment Quality Act becomes a reference to an authorization issued under subparagraph 5 of the first paragraph of section 22 of that Act, replaced by section 16;

(6) a reference to an authorization issued under section 48 of the Environment Quality Act to install or set up an apparatus or equipment to prevent, reduce or stop the issue of contaminants into the atmosphere becomes a reference to an authorization issued under subparagraph 6 of the first paragraph of section 22 of that Act, replaced by section 16;

(7) a reference to an authorization issued under section 55 of the Environment Quality Act to establish or alter a residual materials elimination facility becomes a reference to an authorization issued under subparagraph 7 of the first paragraph of section 22 of that Act, replaced by section 16; and

(8) a reference to a permission granted under section 65 of the Environment Quality Act to use for construction purposes land that was formerly used as a residual materials elimination site becomes a reference to an authorization issued under subparagraph 9 of the first paragraph of section 22 of that Act, replaced by section 16.

275. The following are deemed to be authorizations issued under section 22 of the Environment Quality Act, replaced by section 16:

(1) an authorization certificate issued under section 22 of the Environment Quality Act before 23 March 2018; and

(2) an administrative certificate issued under section 24.1 of the Environment Quality Act before 23 March 2018.

276. A depollution attestation for an industrial establishment issued under section 31.10 of the Environment Quality Act before 23 March 2018 is deemed to be an authorization issued under subparagraph 1 of the first paragraph of section 22 of that Act, replaced by section 16.

277. A water withdrawal authorization issued under section 31.75 of the Environment Quality Act before 23 March 2018 is deemed to be an authorization issued under subparagraph 2 of the first paragraph of section 22 of that Act, replaced by section 16.

The transitional scheme provided for in sections 33 to 38 of the Act to affirm the collective nature of water resources and provide for increased water resource protection (chapter C-6.2) is maintained and the withdrawals referred to in sections 33 and 34 of that Act may continue without further formality on the part of the withdrawer until 14 August 2024 or, for the withdrawers referred to in section 102 of the Water Withdrawal and Protection Regulation (chapter Q-2, r. 35.2), until the dates mentioned in the Regulation.

Section 103 of the Water Withdrawal and Protection Regulation, which concerns the authorization applications or authorization renewal applications for withdrawals referred to in sections 33 and 34 of the Act to affirm the collective nature of water resources and provide for increased water resource protection that must be filed by the withdrawer concerned on the date of expiry of the transitional scheme mentioned in the second paragraph, also applies.

278. An authorization for the establishment of a waterworks, water intake or water purification apparatus or for work on a sewer system or the installation of wastewater treatment devices issued under section 32 of the Environment Quality Act before 23 March 2018 is deemed to be an authorization issued under subparagraph 3 of the first paragraph of section 22 of that Act, replaced by section 16.

279. A hazardous materials permit issued under Division VII.1 of Chapter I of the Environment Quality Act before 23 March 2018 is deemed to be an authorization issued under subparagraph 5 of the first paragraph of section 22 of that Act, replaced by section 16.

280. An authorization for the installation or setting up of an apparatus or equipment to prevent, reduce or stop the issue of contaminants into the atmosphere issued under section 48 of the Environment Quality Act before

23 March 2018 is deemed to be an authorization issued under subparagraph 6 of the first paragraph of section 22 of that Act, replaced by section 16.

281. An authorization issued under section 55 of the Environment Quality Act before 23 March 2018 to establish or alter a residual materials elimination facility is deemed to be an authorization issued under subparagraph 7 of the first paragraph of section 22 of that Act, replaced by section 16.

282. A permission under section 65 of the Environment Quality Act to use for construction purposes land formerly used as a residual materials elimination site that is granted before 23 March 2018 is deemed to be an authorization issued under subparagraph 9 of the first paragraph of section 22 of that Act, replaced by section 16.

283. For the purposes of Division I of Chapter IV of the Agricultural Operations Regulation (chapter Q-2, r. 26), a reference to a project notice becomes, as of 23 March 2018, a reference to a declaration of compliance.

284. A permit issued under section 32.1 or 32.2 of the Environment Quality Act before 23 March 2018 is deemed to be an authorization issued under subparagraph 3 of the first paragraph of section 22 of that Act, replaced by section 16.

285. Schedule D to the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) is deemed to be a regulation of the Minister made under the second paragraph of section 46.8 of the Environment Quality Act, introduced by this Act.

286. The agreements entered into between a minister and the Minister of Sustainable Development, Environment and Parks in accordance with section 15.4.3 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001) are deemed to be agreements entered into between a minister and the Conseil de gestion du Fonds vert for the purposes of section 15.4.2 of that Act, amended by this Act.

CHAPTER III

INTERIM MEASURES

287. Laboratories accredited under section 118.6 of the Environment Quality Act (chapter Q-2) on 23 March 2018 are governed, until the coming into force of the first regulation made under section 118.6 of the Environment Quality Act, replaced by this Act, or not later than five years after 23 March 2018, by the rules mentioned in the following departmental documents, as published on the department's website on 23 March 2018:

(1) Chapter III of the "Programme accréditation des laboratoires d'analyse", document DR-12-PALA;

(2) the "Lignes directrices concernant les travaux analytiques en chimie", document DR-12-SCA-01;

(3) the "Lignes directrices concernant les travaux analytiques en microbiologie", document DR-12-SCA-02;

(4) the "Lignes directrices concernant les travaux analytiques en toxicologie", document DR-12-SCA-03;

(5) the "Exigences applicables à la déclaration d'accréditation", document DR-12-SCA-06;

(6) the "Lignes directrices concernant l'échantillonnage de l'eau potable", document DR-12-SCA-07;

(7) the "Lignes directrices concernant les stations d'un réseau de surveillance de la qualité de l'air", document DR-12-SCA-09; and

(8) the "Exigences relatives à la qualification du personnel", document DR-12-PER.

During that period, the Minister may renew an accreditation. The Minister may also suspend, amend or revoke an accreditation for any of the reasons set out in sections 115.5 to 115.10 of the Environment Quality Act. In such a case, the Minister must send the notification provided for in section 115.11 of that Act to the laboratory concerned.

During the same period, an accredited laboratory may transfer its accreditation if it complies with the requirements set out in section 118.9 of the Environment Quality Act, introduced by this Act.

288. Accreditation and certification applications filed between 23 March 2018 and 23 March 2021 under section 118.6 of the Environment Quality Act, replaced by this Act, are issued for a period of five years under the programs established by the Minister for that purpose before 23 March 2018 and published on the website of the Minister's department.

The rules referred to in section 287 then apply to the holder of the accreditation or certification.

289. The following pending applications made before 23 March 2018 are continued and decided in accordance with the provisions of this Act, except the provisions of section 23 of the Environment Quality Act, replaced by section 16, which concern the admissibility of an application:

(1) applications under section 22 of the Environment Quality Act for an authorization certificate;

(2) applications under subdivision 1 of Division IV.2 of Chapter I of that Act for a depollution attestation or its renewal or amendment for an industrial establishment;

(3) applications under section 31.75 of that Act for a water withdrawal authorization or its renewal;

(4) authorization applications under section 32 of that Act or under section 32.1 or 32.2 of that Act;

(5) applications under Division VII.1 of Chapter I of that Act for the issue, renewal or amendment of an authorization or permit relating to hazardous materials management;

(6) authorization applications under section 48 of that Act;

(7) authorization applications under section 55 of that Act; and

(8) authorization applications under section 65 of that Act.

290. An activity in progress on 23 March 2018 for which no ministerial authorization was required under the Environment Quality Act on that date and which is subject to an authorization under section 22 of that Act, replaced by section 16, after that date may be continued without further formality, subject to any special provisions prescribed by government regulation.

291. Any project for which an environmental impact assessment and review procedure is in progress on 23 March 2018 is continued according to the procedure established under the new provisions of subdivision 4 of Division II of Chapter IV of Title I of the Environment Quality Act, introduced by this Act, subject to the following:

(1) section 31.3.1 does not apply if, by that date, the project proponent has received indications from the Minister as to the nature, scope and extent of the environmental impact assessment statement the proponent must prepare; or

(2) the information and public consultation stage is carried out in accordance with the Regulation respecting environmental impact assessment and review (chapter Q-2, r. 23) as it read before that date if, by that same date, the Minister has received the environmental impact assessment statement from the project proponent. However, the new provisions of the second and third paragraphs of section 31.3.5 apply to that stage.

292. Except with regard to cases pending before the courts on 7 June 2016, the Minister is exonerated from all liability for injury suffered by an authorization holder and resulting from an activity carried out in accordance with the information or documents provided by the holder and on which the authorization is based, unless the injury is attributable to an intentional or gross fault.

293. Works present on or affecting the lakes and watercourses in the domain of the State on 23 March 2017 and for which no express concession has been obtained by that date may be maintained or operated until a concession of right is obtained by the minister or ministers exercising the rights and powers inherent in the right of ownership for the lands and public rights concerned.

To obtain a concession of right, the owner or operator of the works concerned must apply to the minister or ministers concerned within the time and according to the conditions prescribed for that purpose by a regulation made under section 88 of the Watercourses Act (chapter R-13).

294. Applications for approval of plans and specifications filed under the Watercourses Act and under consideration on 23 March 2017 are deemed to have been granted on that date. Sections 35 and 60 of that Act, which concern the publication measures of a project, replaced by this Act, and sections 59 and 74 of that Act, which concern certain information to be sent to the Minister of Sustainable Development, Environment and Parks and the Minister of Natural Resources and Wildlife, amended by this Act, apply nonetheless to the person or partnership that filed the application.

295. The coming into force process for any residual materials management plan adopted, in accordance with section 53.18 of the Environment Quality Act, by the council of a regional municipality before 23 March 2017 continues in accordance with the provisions of that Act as they read on that date.

CHAPTER IV

OTHER TRANSITIONAL PROVISIONS

296. On an application by a holder of two or more authorization certificates issued under section 22 of the Environment Quality Act (chapter Q-2) before 23 March 2018 and relating to the same works, establishment, activity or work, the Minister may, on the conditions the Minister determines, combine those certificates into a single authorization. Such an application must be made not later than 23 March 2027.

When issuing such an authorization, the Minister may not make any change to the conditions set out in the authorization certificates so combined that would either reduce the environmental protection provided by those conditions or make the holder subject to new obligations.

From its date of issue, the authorization is deemed to have been issued under section 22 of the Environment Quality Act and replaces the authorization certificates it combines, which cease to have effect, without however affecting the offences committed, proceedings instituted or penalties incurred before that date with regard to those certificates.

297. As of 23 March 2017, the information and documents mentioned in section 118.5 of the Environment Quality Act, replaced by section 188, and received or produced by the Minister on or after that date, are available on request.

Subject to the right-of-access restrictions provided for in sections 28, 28.1 and 29 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), and in the first and second paragraphs of section 298 of this Act, the information and documents referred to in the first paragraph are public, except information concerning the location of vulnerable or threatened species.

This section ceases to have effect on the date of coming into force of section 118.5 of the Environment Quality Act, as amended by section 188.

298. If the Minister receives an application made under the first paragraph of section 297 requesting access to an application for the issue of an authorization, permit, certificate, attestation or permission, or requesting access to an authorization, permit, certificate, attestation or permission the Minister has already issued, the Minister must, before communicating the requested information or documents, give notice to the third person concerned in order to allow that person to identify any information or documents it considers to be a confidential industrial or trade secret and to justify that claim.

The third person concerned may submit observations within 15 days after the date the notice is sent. If the third person does not submit observations within that time, it is deemed to have consented to access being given to the information and documents.

If the Minister does not agree as to the claimed confidentiality of information or documents identified by the third person and decides to give access to them, the Minister must notify the third person in writing of the decision. The Minister's decision becomes enforceable on the expiry of 15 days after the date the notice is sent.

Despite the first paragraph, the following information and documents are public:

(1) the description of the activity concerned and its location; and

(2) the nature, quantity, concentration and location of all contaminants likely to be released into the environment.

This section does not have the effect of restricting the scope of section 118.4 of the Environment Quality Act.

299. The register provided for in section 118.5 of the Environment Quality Act, as it reads before the date of coming into force of that section 118.5, replaced by section 188, is maintained for the information and documents entered in it before that date.

The register provided for in that section 118.5, replaced by section 188, contains the information and documents received or produced, as applicable, by the Minister on or after the date of coming into force of that section.

300. The register provided for in section 118.5.0.1 of the Environment Quality Act, as introduced by section 188, contains the information and documents received or produced, as applicable, by the Minister on or after 23 March 2018.

301. The accounts of the Green Fund for the 2016–2017 fiscal year must be tabled by the Minister in the National Assembly not later than 15 days after the Assembly's resumption in the year 2017.

The accounts must include

(1) the expenditure and investment estimates for the 2016–2017 fiscal year;

(2) the excess expenditures and investments for the 2015–2016 fiscal year;

(3) the sums debited from the Fund by each minister who is a party to an agreement referred to in section 15.4.3 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001) on that date; and

(4) the nature of the revenues.

302. For the appointment of the first members of the Conseil de gestion du Fonds vert established under the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs, the members are appointed by the Government without taking into account the experience and expertise profiles provided for in paragraph 3 of section 15.4.9 of that Act, introduced by section 216.

303. Despite section 15.4.37 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs, as introduced by section 216, the first report under that section must be submitted to the Government not later than five years after the date of assent to this Act. The second paragraph of that section, which concerns tabling the report in the National Assembly, applies.

304. As of 23 March 2017, whoever makes an authorization application to the Minister under the Environment Quality Act must also send a copy of it to the municipality in whose territory the project concerned will be carried out.

CHAPTER V

REGULATORY POWERS

305. The Government may, by a regulation made not later than 23 March 2018, enact any transitional measures required to carry out this Act, including measures to adjust the transitional provisions in this Act.

306. Not later than 23 March 2018, the Government must make a regulation, which must come into force on that date, to amend, replace or repeal the following regulations in order to ensure consistency with and enforcement of the provisions of this Act:

(1) the Regulation respecting the application of section 32 of the Environment Quality Act (chapter Q-2, r. 2);

(2) the Regulation respecting the application of the Environment Quality Act (chapter Q-2, r. 3);

(3) the Regulation respecting industrial depollution attestations (chapter Q-2, r. 5);

(4) the Regulation respecting waterworks and sewer services (chapter Q-2, r. 21);

(5) the Regulation respecting environmental impact assessment and review (chapter Q-2, r. 23);

(6) the Regulation respecting hazardous materials (chapter Q-2, r. 32); and

(7) the Water Withdrawal and Protection Regulation (chapter Q-2, r. 35.2).

In addition, not later than 23 March 2018, the Government must make the following regulations, which must come into force on that date:

(1) a regulation on activities that are eligible for a declaration of compliance, in accordance with subdivision 2 of Division II of Chapter IV of Title I of the Environment Quality Act (chapter Q-2), introduced by section 16; and

(2) a regulation on activities that are exempted from section 22 of the Environment Quality Act, in accordance with subdivision 3 of Division II of Chapter IV of Title I of that Act, introduced by section 16.

Not later than 23 March 2018, the Government must also amend the Terms and conditions for the signing of certain documents of the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001, r. 1).

307. Not later than 23 March 2019, the Government must make a regulation to amend the Regulation respecting pits and quarries (chapter Q-2, r. 7) in order to provide for activities that are eligible for a declaration of compliance under subdivision 2 of Division II of Chapter IV of Title I of the Environment Quality Act, introduced by section 16.

308. The Minister must, not later than 23 March 2018, make a regulation on fees payable, in accordance with section 95.3 of the Environment Quality Act, replaced by section 126, which must come into force on that date.

309. Not later than 23 March 2018, the Bureau d'audiences publiques sur l'environnement must submit to the Government, for approval, rules of procedure for targeted consultations and mediation sessions, in accordance with the first paragraph of section 6.6 of the Environment Quality Act, amended by section 11.

FINAL PROVISION

310. This Act comes into force on 23 March 2018, except

(1) sections 1, 5, 7, 8, 12, 13, 33 to 43, 75 to 81, 85 to 107, 127, 137, 143, paragraph 3 of section 144, sections 158, 159, 161, 162, 172, 173, 207 to 237, 240, 247, 251, 252, 254 to 273, 285, 286, 292 to 295 and 297 to 309, which come into force on 23 March 2017;

(2) section 118.5 of the Environment Quality Act (chapter Q-2), replaced by section 188, which comes into force on the date to be set by the Government.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 5
APPROPRIATION ACT NO. 1, 2017–2018

Bill 129

Introduced by Mr. Pierre Moreau, Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor
Introduced 29 March 2017
Passed in principle 29 March 2017
Passed 29 March 2017
Assented to 29 March 2017

Coming into force: 29 March 2017

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund, for the 2017–2018 fiscal year, a sum not exceeding $16,721,312,045.00, representing some 30.0% 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 $3,190,129,543.00 and investment estimates for a total of $819,383,575.00, representing some 27.8% of the expenditure estimates and some 25.1% of the investment estimates for the special funds listed in Schedule 2.

Éditeur officiel
Québec

Chapter 5

APPROPRIATION ACT NO. 1, 2017–2018

[*Assented to 29 March 2017*]

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 $16,721,312,045.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2017–2018 fiscal year. The sum is constituted as follows:

(1) a first portion of $13,916,309,750.00, in appropriations allocated according to the programs listed in Schedule 1, representing 25.0% of the appropriations to be voted in the 2017–2018 Expenditure Budget;

(2) an additionnal portion of $2,805,002,295.00, in appropriations allocated according to the programs listed in Schedule 1, representing some 5.0% of the appropriations to be voted in the 2017–2018 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 that 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 10.0%, 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 2017–2018 fiscal year. These sums are constituted as follows:

(1) a first portion of $2,870,279,225.00, representing 25.0% of the expenditure estimates in the 2017–2018 Special Funds Budget and an additional portion of $319,850,318.00, representing some 2.8% of the expenditure estimates in the 2017–2018 Special Funds Budget;

(2) a first portion of $816,583,575.00, representing 25.0% of the investment estimates in the 2017–2018 Special Funds Budget and an additional portion of $2,800,000.00, representing some 0.1% of the investment estimates in the 2017–2018 Special Funds Budget.

4. This Act comes into force on 29 March 2017.

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES ET OCCUPATION DU TERRITOIRE

	First portion	**Additional portion**
PROGRAM 1		
Territorial Development	35,910,900.00	8,598,316.00
PROGRAM 2		
Municipal Infrastructure Modernization	109,713,875.00	20,286,125.00
PROGRAM 3		
Compensation in Lieu of Taxes and Financial Assistance to Municipalities	158,576,500.00	350,000,000.00
PROGRAM 4		
General Administration	14,957,950.00	
PROGRAM 5		
Promotion and Development of the Metropolitan Region	35,972,800.00	88,800,204.00
PROGRAM 6		
Commission municipale du Québec	858,125.00	
PROGRAM 7		
Housing	108,614,675.00	
PROGRAM 8		
Régie du logement	5,459,950.00	
	470,064,775.00	467,684,645.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

	First portion	**Additional portion**
PROGRAM 1		
Bio-food Business Development, Training and Food Quality	108,778,600.00	118,256,900.00
PROGRAM 2		
Government Bodies	111,019,525.00	1,875,000.00
	219,798,125.00	120,131,900.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	**Additional portion**
PROGRAM 1		
Support for the Conseil du trésor	18,327,550.00	
PROGRAM 2		
Support for Government Operations	52,159,375.00	
PROGRAM 3		
Commission de la fonction publique	1,153,550.00	
PROGRAM 4		
Retirement and Insurance Plans	1,111,125.00	
PROGRAM 5		
Contingency Fund	394,837,200.00	
	467,588,800.00	

CONSEIL EXÉCUTIF

	First portion	**Additional portion**
PROGRAM 1		
Lieutenant-Governor's Office	189,600.00	
PROGRAM 2		
Support Services for the Premier and the Conseil exécutif	22,971,925.00	
PROGRAM 3		
Canadian Intergovernmental Affairs	3,145,550.00	
PROGRAM 4		
Aboriginal Affairs	67,311,550.00	14,000,000.00
PROGRAM 5		
Youth	9,836,850.00	
PROGRAM 6		
Access to Information and Reform of Democratic Institutions	2,191,475.00	
PROGRAM 7		
Maritime Affairs	334,775.00	
	105,981,725.00	14,000,000.00

CULTURE ET COMMUNICATIONS

	First portion	**Additional portion**
PROGRAM 1		
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	14,569,525.00	
PROGRAM 2		
Support for Culture, Communications and Government Corporations	150,637,900.00	8,217,005.00
PROGRAM 3		
Charter of the French Language	7,397,075.00	
	172,604,500.00	8,217,005.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

	First portion	**Additional portion**
PROGRAM 1		
Environmental Protection	43,765,300.00	3,830,000.00
PROGRAM 2		
Bureau d'audiences publiques sur l'environnement	1,287,700.00	
	45,053,000.00	3,830,000.00

ÉCONOMIE, SCIENCE ET INNOVATION

	First portion	**Additional portion**
PROGRAM 1		
Economic Development and Development of Science and Innovation	109,079,200.00	8,800,000.00
PROGRAM 2		
Economic Development Fund Interventions	70,808,000.00	
PROGRAM 3		
Research and Innovation Bodies	47,263,775.00	
PROGRAM 4		
Status of Women	2,119,050.00	
	229,270,025.00	8,800,000.00

ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR

	First portion	**Additional portion**
PROGRAM 1		
Administration	46,787,175.00	
PROGRAM 2		
Support for Organizations	23,189,275.00	
PROGRAM 3		
Financial Assistance for Education	239,363,525.00	
PROGRAM 4		
Preschool, Primary and Secondary Education	2,485,172,875.00	889,460,479.00
PROGRAM 5		
Higher Education	1,389,949,375.00	247,624,400.00
PROGRAM 6		
Development of Recreation and Sports	20,439,075.00	
	4,204,901,300.00	1,137,084,879.00

ÉNERGIE ET RESSOURCES NATURELLES

	First portion	**Additional portion**
PROGRAM 1		
Management of Natural Resources	18,527,850.00	3,000,000.00
	18,527,850.00	3,000,000.00

FAMILLE

	First portion	Additional portion
PROGRAM 1		
Planning, Research and Administration	16,904,575.00	1,250,000.00
PROGRAM 2		
Assistance Measures for Families	546,418,950.00	86,338,166.00
PROGRAM 3		
Condition of Seniors	7,370,475.00	
PROGRAM 4		
Public Curator	12,074,375.00	
	582,768,375.00	87,588,166.00

FINANCES

	First portion	**Additional portion**
PROGRAM 1		
Department Administration	10,505,000.00	
PROGRAM 2		
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	37,623,325.00	
PROGRAM 3		
Debt Service	1,000,000.00	
	49,128,325.00	

FORÊTS, FAUNE ET PARCS

	First portion	Additional portion
PROGRAM 1		
Forests	81,581,250.00	53,000,000.00
PROGRAM 2		
Wildlife and Parks	31,833,700.00	13,000,000.00
	113,414,950.00	66,000,000.00

IMMIGRATION, DIVERSITÉ ET INCLUSION

	First portion	**Additional portion**
PROGRAM 1		
Immigration, Diversity and Inclusion	78,014,350.00	
	78,014,350.00	

JUSTICE

	First portion	Additional portion
PROGRAM 1		
Judicial Activity	8,609,650.00	179,300.00
PROGRAM 2		
Administration of Justice	78,220,875.00	14,241,300.00
PROGRAM 3		
Administrative Justice	3,585,575.00	3,435,300.00
PROGRAM 4		
Justice Accessibility	44,324,000.00	14,735,700.00
PROGRAM 5		
Bodies Reporting to the Minister	5,781,175.00	941,300.00
PROGRAM 6		
Criminal and Penal Prosecutions	36,240,775.00	3,480,000.00
	176,762,050.00	37,012,900.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

	First portion	**Additional portion**
PROGRAM 1		
The Public Protector	4,197,500.00	
PROGRAM 2		
The Auditor General	7,713,900.00	500,000.00
PROGRAM 4		
The Lobbyists Commissioner	862,725.00	
	12,774,125.00	500,000.00

RELATIONS INTERNATIONALES ET FRANCOPHONIE

	First portion	Additional portion
PROGRAM 1		
International Affairs	34,747,650.00	60,678,800.00
	34,747,650.00	60,678,800.00

SANTÉ ET SERVICES SOCIAUX

	First portion	**Additional portion**
PROGRAM 1		
Coordination Functions	36,350,775.00	
PROGRAM 2		
Services to the Public	5,255,884,775.00	459,500,000.00
PROGRAM 3		
Office des personnes handicapées du Québec	3,214,625.00	
	5,295,450,175.00	459,500,000.00

SÉCURITÉ PUBLIQUE

	First portion	**Additional portion**
PROGRAM 1		
Security, Prevention and Internal Management	181,115,200.00	10,436,000.00
PROGRAM 2		
Sûreté du Québec	161,200,225.00	152,588,000.00
PROGRAM 3		
Bodies Reporting to the Minister	12,592,850.00	
	354,908,275.00	163,024,000.00

TOURISME

	First portion	**Additional portion**
PROGRAM 1		
Promotion and Development of Tourism	36,927,875.00	
	36,927,875.00	

TRANSPORTS, MOBILITÉ DURABLE ET ÉLECTRIFICATION DES TRANSPORTS

	First portion	**Additional portion**
PROGRAM 1		
Infrastructures and Transportation Systems	163,706,675.00	
PROGRAM 2		
Administration and Corporate Services	13,974,825.00	
	177,681,500.00	

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	**Additional portion**
PROGRAM 1		
Employment Assistance Measures	199,984,825.00	66,000,000.00
PROGRAM 2		
Financial Assistance Measures	728,522,025.00	75,000,000.00
PROGRAM 3		
Administration	123,139,925.00	15,000,000.00
PROGRAM 4		
Labour	4,359,225.00	700,000.00
PROGRAM 5		
Promotion and Development of the Capitale-Nationale	13,936,000.00	11,250,000.00
	1,069,942,000.00	167,950,000.00

SCHEDULE 2

SPECIAL FUNDS

AFFAIRES MUNICIPALES ET OCCUPATION DU TERRITOIRE

	First portion	Additional portion
TERRITORIES DEVELOPMENT FUND		
Expenditure estimate	27,250,475.00	
TOTAL		
Expenditure estimate	27,250,475.00	

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	**Additional portion**
NATURAL DISASTER ASSISTANCE FUND		
Expenditure estimate	1,354,725.00	
TOTAL		
Expenditure estimate	1,354,725.00	

CULTURE ET COMMUNICATIONS

	First portion	Additional portion
AVENIR MÉCÉNAT CULTURE FUND		
Expenditure estimate	1,251,500.00	
QUÉBEC CULTURAL HERITAGE FUND		
Expenditure estimate	4,743,600.00	
TOTAL		
Expenditure estimate	5,995,100.00	

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

	First portion	**Additional portion**
GREEN FUND		
Expenditure estimate	199,514,825.00	
Investment estimate	3,718,375.00	
TOTALS		
Expenditure estimate	199,514,825.00	
Investment estimate	3,718,375.00	

ÉCONOMIE, SCIENCE ET INNOVATION

	First portion	Additional portion
MINING AND HYDROCARBON CAPITAL FUND		
Expenditure estimate	193,750.00	
Investment estimate	45,687,500.00	
ECONOMIC DEVELOPMENT FUND		
Expenditure estimate	113,033,250.00	
Investment estimate	175,498,000.00	
TOTALS		
Expenditure estimate	113,227,000.00	
Investment estimate	221,185,500.00	

ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR

	First portion	**Additional portion**
SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND		
Expenditure estimate	19,032,475.00	
Investment estimate	30,319,800.00	
UNIVERSITY EXCELLENCE AND PERFORMANCE FUND		
Expenditure estimate	6,726,500.00	
TOTALS		
Expenditure estimate	25,758,975.00	
Investment estimate	30,319,800.00	

ÉNERGIE ET RESSOURCES NATURELLES

	First portion	**Additional portion**
ENERGY TRANSITION FUND		
Expenditure estimate	25,000.00	
NATURAL RESOURCES FUND		
Expenditure estimate	8,210,350.00	1,000,000.00
Investment estimate	82,500.00	
TERRITORIAL INFORMATION FUND		
Expenditure estimate	28,409,700.00	
Investment estimate	12,578,125.00	
TOTALS		
Expenditure estimate	36,645,050.00	1,000,000.00
Investment estimate	12,660,625.00	

FAMILLE

	First portion	**Additional portion**
CAREGIVER SUPPORT FUND		
Expenditure estimate	3,720,000.00	
EDUCATIONAL CHILDCARE SERVICES FUND		
Expenditure estimate	583,028,175.00	240,188,866.00
EARLY CHILDHOOD DEVELOPMENT FUND		
Expenditure estimate	5,312,500.00	4,687,500.00
TOTAL		
Expenditure estimate	592,060,675.00	244,876,366.00

FINANCES

	First portion	Additional portion
FINANCING FUND		
Expenditure estimate	666,950.00	
IFC MONTRÉAL FUND		
Expenditure estimate	334,075.00	1,002,225.00
NORTHERN PLAN FUND		
Expenditure estimate	18,622,150.00	
FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL		
Expenditure estimate	716,675.00	
Investment estimate	6,250.00	
TAX ADMINISTRATION FUND		
Expenditure estimate	231,663,875.00	
TOTALS		
Expenditure estimate	252,003,725.00	1,002,225.00
Investment estimate	6,250.00	

FORÊTS, FAUNE ET PARCS

	First portion	**Additional portion**
NATURAL RESOURCES FUND – SUSTAINABLE FOREST DEVELOPMENT SECTION		
Expenditure estimate	135,583,350.00	50,000,000.00
Investment estimate	2,500,000.00	
TOTALS		
Expenditure estimate	135,583,350.00	50,000,000.00
Investment estimate	2,500,000.00	

JUSTICE

	First portion	Additional portion
ACCESS TO JUSTICE FUND		
Expenditure estimate	4,088,350.00	
CRIME VICTIMS ASSISTANCE FUND		
Expenditure estimate	6,784,675.00	
Investment estimate	61,000.00	
REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE		
Expenditure estimate	9,672,625.00	
Investment estimate	496,050.00	300,000.00
FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC		
Expenditure estimate	10,264,525.00	
Investment estimate	291,425.00	
PUBLIC CONTRACTS FUND		
Expenditure estimate	663,250.00	
TOTALS		
Expenditure estimate	31,473,425.00	
Investment estimate	848,475.00	300,000.00

SANTÉ ET SERVICES SOCIAUX

	First portion	**Additional portion**
HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES FUND		
Expenditure estimate	53,251,625.00	
Investment estimate	6,372,125.00	
TOTALS		
Expenditure estimate	53,251,625.00	
Investment estimate	6,372,125.00	

SÉCURITÉ PUBLIQUE

	First portion	Additional portion
POLICE SERVICES FUND		
Expenditure estimate	149,137,175.00	
Investment estimate	5,239,525.00	
TOTALS		
Expenditure estimate	149,137,175.00	
Investment estimate	5,239,525.00	

TOURISME

	First portion	**Additional portion**
TOURISM PARTNERSHIP FUND		
Expenditure estimate	40,877,125.00	
Investment estimate	63,750.00	
TOTALS		
Expenditure estimate	40,877,125.00	
Investment estimate	63,750.00	

TRANSPORTS, MOBILITÉ DURABLE ET ÉLECTRIFICATION DES TRANSPORTS

	First portion	**Additional portion**
AIR SERVICE FUND		
Expenditure estimate	16,739,550.00	
Investment estimate	3,977,500.00	2,500,000.00
ROLLING STOCK MANAGEMENT FUND		
Expenditure estimate	28,017,450.00	
Investment estimate	11,232,000.00	
HIGHWAY SAFETY FUND		
Expenditure estimate	13,464,625.00	
Investment estimate	124,900.00	
LAND TRANSPORTATION NETWORK FUND		
Expenditure estimate	816,963,825.00	
Investment estimate	511,921,250.00	
TOTALS		
Expenditure estimate	875,185,450.00	
Investment estimate	527,255,650.00	2,500,000.00

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	**Additional portion**
ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION		
Expenditure estimate	5,813,225.00	4,435,302.00
LABOUR MARKET DEVELOPMENT FUND		
Expenditure estimate	263,698,400.00	7,286,425.00
NATIONAL CAPITAL AND NATIONAL CAPITAL REGION FUND		
Expenditure estimate	3,750,000.00	11,250,000.00
GOODS AND SERVICES FUND		
Expenditure estimate	25,580,050.00	
Investment estimate	598,500.00	
INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE		
Expenditure estimate	5,656,525.00	
Investment estimate	4,500,000.00	
ADMINISTRATIVE LABOUR TRIBUNAL FUND		
Expenditure estimate	21,067,800.00	
Investment estimate	1,315,000.00	
FONDS QUÉBÉCOIS D'INITIATIVES SOCIALES		
Expenditure estimate	5,394,525.00	
TOTALS		
Expenditure estimate	330,960,525.00	22,971,727.00
Investment estimate	6,413,500.00	

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 6
AN ACT TO AMEND THE ACT RESPECTING COMPENSATION MEASURES FOR THE CARRYING OUT OF PROJECTS AFFECTING WETLANDS OR BODIES OF WATER

Bill 131
Introduced by Mr. David Heurtel, Minister of Sustainable Development, the Environment and the Fight Against Climate Change
Introduced 30 March 2017
Passed in principle 6 April 2017
Passed 13 April 2017
Assented to 13 April 2017

Coming into force: 24 April 2017

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 postpones the cessation of effect of section 2 of the Act respecting compensation measures for the carrying out of projects affecting wetlands or bodies of water in order to allow such measures to be required in the case of an authorization application under section 22 or 32 of the Environment Quality Act after 24 April 2017.

Éditeur officiel
Québec

Chapter 6

AN ACT TO AMEND THE ACT RESPECTING COMPENSATION MEASURES FOR THE CARRYING OUT OF PROJECTS AFFECTING WETLANDS OR BODIES OF WATER

[*Assented to 13 April 2017*]

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 replaced by the following section:

"**5.** Section 2 ceases to have effect on 1 March 2018 or on the date of assent to an Act pertaining to the measures applicable to the preservation and sustainable management of wetlands and bodies of water if that date is before 1 March 2018."

2. This Act comes into force on 24 April 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 7
AN ACT TO FOSTER THE FINANCIAL HEALTH AND SUSTAINABILITY OF THE PENSION PLAN OF MANAGEMENT PERSONNEL AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

Bill 126
Introduced by Mr. Pierre Moreau, Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor
Introduced 8 February 2017
Passed in principle 15 March 2017
Passed 10 May 2017
Assented to 11 May 2017

Coming into force: **11 May 2017, subject to the following:**

(1) section 16, and section 20 to the extent that it enacts sections 196.27 to 196.29 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), come into force on 1 January 2018;

(2) sections 5 and 17 and paragraph 1 of section 19 come into force on 31 December 2018;

(3) sections 6, 8, 9 and 29 to 32 come into force on 1 July 2019; and

(4) section 27 comes into force on 1 July 2020.

Legislation amended:

Public Administration Act (chapter A-6.01)
Act respecting the Centre de recherche industrielle du Québec (chapter C-8.1)
James Bay Region Development Act (chapter D-8.0.1)
Act respecting the Pension Plan of Management Personnel (chapter R-12.1)
Act respecting Retraite Québec (chapter R-26.3)
Act respecting the Société des Traversiers du Québec (chapter S-14)
Act to amend certain Acts establishing pension plans applicable to public sector employees (2016, chapter 14)

Explanatory notes

This Act restructures the Pension Plan of Management Personnel to improve its financial health and ensure its sustainability. The restructuring reflects consultations held with associations of active members and associations of retirees under the plan.

(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes (*cont'd*)

To that end, the Act provides more stringent eligibility criteria for granting a pension without actuarial reduction at retirement, and it increases the actuarial reduction applicable to the pension of an employee who takes early retirement. The number of annualized pensionable salaries considered in computing the pension is increased from the three highest to the five highest. The Act allows members to accumulate, for each year of service completed after 2016, an additional year of service over and above the 38 years of service used in computing the pension, up to a maximum of 40 years. It also specifies that the contribution rate applicable to the plan will be prescribed by regulation.

Indexation of benefits is suspended for six years and the indexation rates subsequently applicable are modified.

The Act provides that the Government will be responsible for paying certain pensions and other benefits and that, consequently, the sums necessary for paying those benefits will be taken out of the Consolidated Revenue Fund. To that end, an amount established on the basis of data from an amended actuarial valuation will be transferred from the employees' contribution fund to the pension plans' sinking fund.

The Act amends, for a certain period, the way the plan is funded. A compensatory amount will be paid into the employees' contribution fund under the plan for the years 2018 to 2022. The Government will pay into that fund a contributory amount, resulting from certain amendments made by this Act, and may also pay into it any other sum to reduce the plan's deficiency.

Certain persons appointed by the National Assembly are deemed to be qualified under the plan and, if applicable, to have completed the additional 60-month period of membership in the plan from the effective date of the appointment.

The constituting Acts of the Centre de recherche industrielle du Québec, the Société de développement de la Baie James and the Société des Traversiers du Québec are amended to provide that the remuneration, employment benefits and other conditions of employment of their employees are determined in accordance with the conditions set by the Government, subject to the provisions of the collective agreements.

Lastly, the Act includes consequential amendments, a declaratory provision and miscellaneous and transitional provisions.

Chapter 7

AN ACT TO FOSTER THE FINANCIAL HEALTH AND SUSTAINABILITY OF THE PENSION PLAN OF MANAGEMENT PERSONNEL AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

[*Assented to 11 May 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

1. Section 18.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended by adding the following paragraph after the first paragraph:

"The same applies in the case of a person appointed pursuant to a resolution of the National Assembly who is a member of this plan pursuant to that resolution or to an order of the Government, from the first day the appointment is in effect."

2. Section 31 of the Act is amended by replacing "38" in the first paragraph by "40".

3. Section 37 of the Act is amended by replacing "38" by "40".

4. Section 41 of the Act is amended by replacing "38" in the third paragraph by "40".

5. Section 44 of the Act is amended by striking out the second sentence.

6. Section 49 of the Act is amended, in the first paragraph,

(1) by replacing "60" in subparagraph 1 by "61";

(2) by inserting the following subparagraph after subparagraph 2:

"(2.1) has attained 56 years of age and has at least 35 years of service;";

(3) by replacing "55" in subparagraph 3 by "58".

7. Section 50.2 of the Act is amended by replacing "38" in the second paragraph by "40".

8. Section 50.3 of the Act is amended by striking out ", in the case where the employee is entitled to a pension under the first paragraph of section 49, to 3 or, if the aggregate is less than 3, selecting all the salaries, or, in the case where the employee is entitled to a pension under the second paragraph of that section," in paragraph 1.

9. Section 56 of the Act is amended

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

"Where an employee is entitled to a pension under subparagraph 4 of the first paragraph of section 49, the employee's pension is reduced for its duration by 1/2 of 1% per month, computed for each month comprised between the date on which the pension is granted and the nearest date on which the pension would have otherwise been granted to the employee without actuarial reduction, at the time the employee ceased to be a member of the plan, under that first paragraph.

Where an employee is entitled to a pension under subparagraph 3 of the second paragraph of that section 49, the employee's pension is reduced for its duration by 1/3 of 1% per month, computed for each month comprised between the date on which the pension is granted and the nearest date on which the pension would have otherwise been granted to the employee without actuarial reduction, at the time the employee ceased to be a member of the plan, under that second paragraph.";

(2) by replacing "the employee's pension under the first paragraph" in the second paragraph by "the pension under the first or second paragraph".

10. Section 92 of the Act is amended by adding the following paragraph after the first paragraph:

"Sections 108.1, 108.2, 116.1 and 116.2 apply to the excess amount referred to in the first paragraph."

11. The Act is amended by inserting the following sections after section 108:

"**108.1.** Despite the indexing provided for in section 108, the pension amounts added under sections 104 and 105 are not indexed for the years 2018 to 2023, inclusively, if they are added to

(1) the pension of an employee who ceased to be a member of the plan before 1 January 2017;

(2) the pension of an employee referred to in the first paragraph of section 9 who ceased to hold pensionable employment under the plan before 1 January 2017; or

(3) in the case of a deferred pension, the pension of an employee who retired before 1 January 2017.

The first paragraph also applies to the pension amounts added under section 104 and payable to the spouse of such an employee.

This section applies only to pension amounts added under sections 104 and 105 and paid in accordance with the first paragraph of section 181.

"**108.2.** Despite the indexing provided for in section 108, the pension amounts added under sections 104 and 105 are not indexed for the years 2021 to 2026, inclusively, if they are added to

(1) the pension of an employee who ceased to be a member of the plan after 31 December 2016 and before 1 July 2019;

(2) the pension of an employee referred to in the first paragraph of section 9 who ceased to hold pensionable employment under the plan after 31 December 2016 and before 1 July 2019; or

(3) in the case of a deferred pension, the pension of an employee who retired after 31 December 2016 and before 1 July 2019.

The first paragraph also applies to the pension amounts added under section 104 and payable to the spouse of such an employee.

This section applies only to pension amounts added under sections 104 and 105 and paid in accordance with the first paragraph of section 181."

12. The Act is amended by inserting the following sections after section 116:

"**116.1.** Despite the indexing provided for in section 115, the following pensions are not indexed for the years 2018 to 2023 inclusively:

(1) the pension of an employee who ceased to be a member of the plan before 1 January 2017;

(2) the pension of an employee referred to in the first paragraph of section 9 who ceased to hold pensionable employment under the plan before 1 January 2017; and

(3) in the case of a deferred pension, the pension of an employee who retired before 1 January 2017.

As of 1 January 2024, a pension referred to in the first paragraph is, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9), indexed annually,

(1) for the part attributable to service prior to 1 July 1982, by one-half of the rate of increase in the Pension Index determined by that Act;

(2) for the part attributable to service subsequent to 30 June 1982 but prior to 1 January 2000, by the excess of the rate of increase in the Pension Index over 3%; and

(3) for the part attributable to service subsequent to 31 December 1999, according to the formula provided in subparagraph 2 of this paragraph or by one-half of the rate of increase in the Pension Index, whichever is more advantageous.

The first and second paragraphs also apply to a pension payable to the spouse of an employee referred to in the first paragraph.

This section applies only to a pension paid in accordance with the second paragraph of section 180.

"**116.2.** Despite the indexing provided for in section 115, the following pensions are not indexed for the years 2021 to 2026 inclusively:

(1) the pension of an employee who ceased to be a member of the plan after 31 December 2016 and before 1 July 2019;

(2) the pension of an employee referred to in the first paragraph of section 9 who ceased to hold pensionable employment under the plan after 31 December 2016 and before 1 July 2019; and

(3) in the case of a deferred pension, the pension of an employee who retired after 31 December 2016 and before 1 July 2019.

As of 1 January 2027, a pension referred to in the first paragraph is, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9), indexed annually,

(1) for the part attributable to service prior to 1 July 1982, by one-half of the rate of increase in the Pension Index determined by that Act;

(2) for the part attributable to service subsequent to 30 June 1982 but prior to 1 January 2000, by the excess of the rate of increase in the Pension Index over 3%; and

(3) for the part attributable to service subsequent to 31 December 1999, according to the formula provided in subparagraph 2 of this paragraph or by one-half of the rate of increase in the Pension Index, whichever is more advantageous.

The first and second paragraphs also apply to a pension payable to the spouse of an employee referred to in the first paragraph.

This section applies only to a pension paid in accordance with the second paragraph of section 180."

13. Section 153 of the Act is amended by adding the following paragraph after the second paragraph:

"Despite subparagraph 1 of the first paragraph of section 177, the contributions of an employee referred to in the first paragraph of this section are paid into the Consolidated Revenue Fund if that employee is entitled to benefits whose payment is referred to in section 181.1."

14. Section 156 of the Act is amended by adding the following paragraph after the first paragraph:

"Sections 108.1, 108.2, 116.1 and 116.2 apply to the pension referred to in the first paragraph."

15. Section 157 of the Act is amended by inserting the following paragraph after the first paragraph:

"Sections 108.1, 108.2, 116.1 and 116.2 apply to the pension referred to in the first paragraph."

16. Section 174 of the Act is replaced by the following section:

"**174.** The rate of contribution applicable to the plan each year is determined according to the rules, terms and conditions prescribed by regulation."

17. Section 177.1 of the Act is repealed.

18. The Act is amended by inserting the following section after section 181:

"**181.1.** The sums necessary for the payment of the benefits due to a pensioner who retired before 1 January 2015, and the sums necessary for the payment of the benefits due to such a pensioner's spouse or successors, that are to be taken out of the employees' contribution fund under the second paragraph of section 180 and the first paragraph of section 181 shall instead be taken out of the Consolidated Revenue Fund.

The same applies in the case of the sums necessary for the payment of the benefits that became due before 1 January 2015 to a spouse under Division II of Chapter IV and the sums necessary for the payment of the benefits due under section 69.1 upon the death of the spouse.

An employee who is entitled to a deferred pension and who is deemed to have retired before 1 January 2015 under the third paragraph of section 76 is not considered to be a pensioner who retired before 1 January 2015 within the meaning of the first paragraph of this section if the employee did not receive his or her first pension payment before that date."

19. Section 196 of the Act is amended, in the first paragraph,

(1) by striking out subparagraph 18.1;

(2) by inserting the following subparagraph after subparagraph 20:

"(20.1) determine, for the purposes of section 196.30, a percentage, a reference year for the sum of the salaries used for the purposes of the multiplication, and any condition applicable to the payment of the annual contributory amount into the employees' contribution fund;".

20. The Act is amended by inserting the following chapter after section 196.26:

"**CHAPTER XI.3**

"SPECIAL PROVISIONS REGARDING FINANCING OF THE PLAN

"**196.27.** Despite section 177.1, for the years 2018 to 2022 inclusively, Retraite Québec must establish, not later than 31 December of the year that follows each of those years, an annual compensatory amount. For the years 2018 and 2019, that amount corresponds to three times the difference between the sum of the contributions required to finance the benefits accrued annually and the plan administration costs, according to the contribution rate established with an exemption of 35% of the Maximum Pensionable Earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9), as shown by the amended actuarial valuation prepared under the first paragraph of section 35 of the Act to foster the financial health and sustainability of the Pension Plan of Management Personnel and to amend various legislative provisions (2017, chapter 7), for the year concerned, and the sum of the contributions that would have been paid into the employees' contribution fund referred to in section 176 if the contribution rate resulting from that actuarial valuation, established with the same exemption, had applied for the year concerned. The same applies for the years 2020 to 2022 inclusively, with the exception that the annual compensatory amount is to be established on the basis of the most recent actuarial valuation prepared under the first paragraph of section 171.

In addition, for the years 2018 to 2022 inclusively, Retraite Québec must estimate, not later than 31 December of the year that follows each of those years, a minimum annual compensatory amount. That amount corresponds to the sum of the losses assumed by the employees' contribution fund due to the transfer of employees who were members of the Government and Public Employees Retirement Plan to this plan during the year concerned.

The annual compensatory amount to be paid into the employees' contribution fund, for each of the years concerned, is the highest of the amounts respectively determined under the first and second paragraphs of this section but it may not, in any case, exceed 100 million dollars. The annual compensatory amount is apportioned among the employers proportionately to the ratio of the sum of

the employee contributions paid by an employer to Retraite Québec for a year concerned to the sum of the employee contributions paid by all employers for the same year.

Within 30 days after the date on which Retraite Québec determines the annual compensatory amount to be paid, it must transfer, from the employers' contributory fund referred to in section 176 to the employees' contribution fund, the part of the amount that is attributable to the employers listed in Schedule IV. If the employers' contributory fund is exhausted, the sums necessary for the transfer must be taken first out of the funds capitalized under section 48 and thereafter out of the Consolidated Revenue Fund.

Within 60 days after the date on which Retraite Québec determines the annual compensatory amount to be paid, it must send each employer not listed in Schedule IV a statement of account showing the compensatory amount attributable to the employer. Section 43 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 2) applies, with the necessary modifications. Any amount received from such an employer must be deposited in the employees' contribution fund.

"**196.28.** Despite section 196.27, for the years 2018 to 2022 inclusively, no annual compensatory amount is paid into the employees' contribution fund referred to in section 176 for the year that follows a year in which that fund reports a surplus equal to or greater than 25% of the actuarial value of the benefits payable out of the fund.

For the purposes of the first paragraph, "surplus" means any amount by which the actuarial value of the employees' contribution fund exceeds the actuarial value of the benefits accrued at the date of the valuation and payable out of the fund, as it appears in either of the actuarial valuations mentioned in section 196.32 or in their update, if applicable. The actuarial value of the employees' contribution fund includes the present value at the valuation date of the remaining amounts payable in accordance with section 196.30.

"**196.29.** Unless they are listed in Schedule IV, employers must pay to Retraite Québec, at the same time they pay the annual compensatory amount under section 196.27, a contributory amount equal to the compensatory amount.

"**196.30.** The Government shall pay into the employees' contribution fund referred to in section 176 an annual contributory amount corresponding to the product obtained by multiplying a percentage and the sum of the salaries of the employees who are members of the plan for a given year. This percentage, the reference year for the sum of the salaries used for the purposes of the multiplication, and any condition applicable to the payment of the annual contributory amount are determined by regulation.

The annual contributory amount is based on the amount corresponding to the reduction of the amortization expense for unamortized actuarial losses, reported in the Government's income statement for the year concerned, due to

the decrease in the actuarial value of the Government's obligations with regard to the plan. That decrease is determined by Retraite Québec and is related to the amendments made by the Act to foster the financial health and sustainability of the Pension Plan of Management Personnel and to amend various legislative provisions (2017, chapter 7). However, the annual contributory amount may not exceed that amount.

Despite the preceding paragraphs, the Government may pay an additional contributory amount into the employees' contribution fund, according to the terms and conditions it determines. If applicable, the annual contributory amount for subsequent years is reduced as a result of the additional contributory amount paid.

The sums required for the purposes of this section must be taken out of the Consolidated Revenue Fund.

For the purposes of the first paragraph, "salary" means the pensionable salary on which contributions are based, without taking into account the exemption of 35% of the Maximum Pensionable Earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9).

"**196.31.** For the years 2017 to 2022 inclusively, the Government may transfer sums from the Consolidated Revenue Fund into the employees' contribution fund referred to in section 176, but only if the latter fund reports a deficiency. The sums transferred following the most recent deficiency may not exceed the amount of that deficiency.

For the purposes of the first paragraph, "deficiency" means the amount by which the actuarial value of the benefits accrued as at the date of the valuation and payable out of the employees' contribution fund exceeds the actuarial value of the fund, as it appears in the most recent of the following actuarial valuations or updates:

(1) the actuarial valuation prepared under the first paragraph of section 171;

(2) the amended actuarial valuation prepared under the first paragraph of section 35 of the Act to foster the financial health and sustainability of the Pension Plan of Management Personnel and to amend various legislative provisions (2017, chapter 7); and

(3) the update of either of those valuations.

The actuarial value of the employees' contribution fund includes the present value at the valuation date of the remaining amounts payable in accordance with section 196.30.

"**196.32.** For the sole purpose of determining the existence of a surplus referred to in section 196.28 or of a deficiency referred to in section 196.31 and, if applicable, the value of such a surplus or deficiency, the pension

committee must ask Retraite Québec each year to cause to be prepared by the actuaries designated by Retraite Québec an update of, as the case may be, the amended actuarial valuation prepared under the first paragraph of section 35 of the Act to foster the financial health and sustainability of the Pension Plan of Management Personnel and to amend various legislative provisions (2017, chapter 7) or the actuarial valuation prepared under the first paragraph of section 171 and subsequent to the amended actuarial valuation.

However, the committee shall not ask for an update of an actuarial valuation referred to in the first paragraph the year in which such an evaluation is prepared.

"**196.33.** The amounts paid under sections 196.27 and 196.29 to 196.31 must be qualifying employer's premiums within the meaning of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)."

21. The Act is amended by inserting the following sections after section 211.1:

"**211.2.** Sections 49, 50.3, 56, 92, 156 and 157, as they read on 10 May 2017, continue to apply to presiding justices of the peace or to persons who have previously held that office but only with regard to the years or parts of a year credited under this plan while they hold or held such an office.

Sections 108.1, 108.2, 116.1, 116.2 and 211.3 to 211.5, as well as section 31 of the Act to foster the financial health and sustainability of the Pension Plan of Management Personnel and to amend various legislative provisions (2017, chapter 7), are not applicable to presiding justices of the peace or to persons who have previously held that office with regard to the years or parts of a year credited under this plan while they hold or held such an office.

"**211.3.** Computation of the actuarial values under the following provisions must take into account, as of the retirement age determined in the actuarial assumption, the six-year absence of indexation of a pension:

(1) section 5 of the Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 4) where it applies to this plan, section 80 in the case of a deferred pension, and section 88, to the extent that an application is received by Retraite Québec after 7 February 2017 and before 1 July 2019;

(2) sections 68 and 74 to the extent that the employee's death occurs after 7 February 2017 and before 1 July 2019;

(3) section 164 to the extent that the date of the application for the statement of the value of the benefits accrued under this plan is received by Retraite Québec after 7 February 2017 and before 1 July 2019, unless the application concerns a person who was a pensioner under this plan on the date of the valuation of the benefits; and

(4) section 167 to the extent that the benefits due as pensions or refunds become payable before 1 July 2019 following an application referred to in subparagraph 3.

The computation of actuarial values that is referred to in the first paragraph must also take into account, following the absence of indexation, that the pension is indexed every year as follows:

(1) for the part attributable to service prior to 1 July 1982, by one-half of the rate of increase in the Pension Index determined by the Act respecting the Québec Pension Plan (chapter R-9);

(2) for the part attributable to service subsequent to 30 June 1982 but prior to 1 January 2000, by the excess of the rate of increase in the Pension Index over 3%; and

(3) for the part attributable to service subsequent to 31 December 1999, according to the formula provided in subparagraph 2 of this paragraph or by one-half of the rate of increase in the Pension Index, whichever is more advantageous.

Despite the second paragraph, the computation of actuarial values that is referred to in the first paragraph and that concerns pension amounts added under sections 104 and 105 must take into account, following the absence of indexation, that the pension is indexed every year by the excess of the rate of increase in the Pension Index over 3%.

The computation of actuarial values that is referred to in the first, second and third paragraphs must also take into account sections 49, 50.3 and 56, as they read on 8 February 2017.

The computation of actuarial values that is referred to in section 167 must not take the absence of indexation into account for benefits due as pensions or refunds that become payable after 30 June 2019 following an application referred to in subparagraph 3 of the first paragraph, nor must it take into account the indexation referred to in the second and third paragraphs.

This section applies only to actuarial values paid in accordance with the second paragraph of section 180 or the first paragraph of section 181.

This section applies despite any regulatory provision to the contrary.

"**211.4.** The computation of the actuarial values of the benefits accrued under this plan for the purposes of their partition and assignment, under section 164, made following an application for a statement of the value of those benefits that is received by Retraite Québec after 30 June 2019 must take into account sections 49 and 50.3, as they read on 1 July 2019, while the date of valuation of those benefits is determined on a date prior to 1 July 2019.

This section does not apply where such an application concerns a person who was a pensioner under this plan on the valuation date.

"**211.5.** The computation of the actuarial values established for the purposes of section 203 must take into account the actuarial assumptions and methods of the amended actuarial valuation prepared under the first paragraph of section 35 of the Act to foster the financial health and sustainability of the Pension Plan of Management Personnel and to amend various legislative provisions (2017, chapter 7) until the date of receipt of the independent actuary's report on the actuarial valuation referred to in section 171 following the date of receipt of the amended actuarial valuation."

PUBLIC ADMINISTRATION ACT

22. Section 40 of the Public Administration Act (chapter A-6.01) is amended by replacing "subparagraph 7 of the first paragraph of section 3, section 23 and the first" in paragraph 4.1 by "subparagraph 7 of the first paragraph of section 3, sections 23 and 196.31 and the first".

ACT RESPECTING THE CENTRE DE RECHERCHE INDUSTRIELLE DU QUÉBEC

23. Section 10 of the Act respecting the Centre de recherche industrielle du Québec (chapter C-8.1) is replaced by the following section:

"**10.** The personnel members of the Centre shall be appointed according to the staffing plan and the standards established by by-law of the Centre.

Subject to the provisions of a collective agreement, the Centre shall determine the standards and scales of remuneration, employment benefits and other conditions of employment of its personnel members in accordance with the conditions defined by the Government."

JAMES BAY REGION DEVELOPMENT ACT

24. The James Bay Region Development Act (chapter D-8.0.1) is amended by inserting the following section after section 7.2:

"**7.3.** The personnel members of the Société are appointed according to the staffing plan established by the Société.

Subject to the provisions of a collective agreement, the Société shall determine the standards and scales of remuneration, employment benefits and other conditions of employment of its personnel members in accordance with the conditions defined by the Government."

ACT RESPECTING RETRAITE QUÉBEC

25. Section 59 of the Act respecting Retraite Québec (chapter R-26.3) is amended by inserting the following paragraph after the third paragraph:

"Despite the first and second paragraphs, the sums required to cover the administrative expenses related to the benefit payments referred to in section 181.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) are taken out of the Consolidated Revenue Fund."

ACT RESPECTING THE SOCIÉTÉ DES TRAVERSIERS DU QUÉBEC

26. The Act respecting the Société des Traversiers du Québec (chapter S-14) is amended by inserting the following section after section 12.3:

"**12.4.** The personnel members of the Société shall be appointed in accordance with the staffing plan established by the Société.

Subject to the provisions of a collective agreement, the Société 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."

ACT TO AMEND CERTAIN ACTS ESTABLISHING PENSION PLANS APPLICABLE TO PUBLIC SECTOR EMPLOYEES

27. Section 43 of the Act to amend certain Acts establishing pension plans applicable to public sector employees (2016, chapter 14) is replaced by the following section:

"**43.** Section 56 of the Act is amended

(1) by replacing the first and second paragraphs by the following paragraph:

"Where an employee is entitled to a pension under subparagraph 4 of the first paragraph of section 49 or under subparagraph 3 of the second paragraph of that section, the employee's pension is reduced for its duration by 1/2 of 1% per month, computed for each month comprised between the date on which the pension is granted and the nearest date on which the pension would have otherwise been granted to the employee without actuarial reduction, at the time the employee ceased to be a member of the plan, under the first or second paragraph, as the case may be.";

(2) by striking out "or second" in the third paragraph."

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

28. For the purposes of the provisions amended by sections 2 to 4 and 7 of this Act, the years of service that may be credited over and above 38 years of service used in computing the pension must be subsequent to 2016.

29. The first paragraph of section 49 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it reads on 30 June 2019, continues to apply to an employee referred to in the first paragraph of section 9 of that Act, who is also referred to in the fourth paragraph of section 10 of that Act and has completed the additional 60-month period of membership in the Pension Plan of Management Personnel, if he or she ceases to hold pensionable employment under that plan before 1 July 2019.

The same applies in the case of an employee referred to in the first paragraph of section 9 of that Act but not referred to in the fourth paragraph of section 10 of that Act if he or she ceases to hold pensionable employment under that plan before 1 July 2019.

30. Section 50.3 of the Act respecting the Pension Plan of Management Personnel, as it reads on 30 June 2019, continues to apply to an employee referred to in the first paragraph of section 9 of that Act who is entitled to a pension under the first paragraph of section 49 of that Act and who ceases to hold pensionable employment under the Pension Plan of Management Personnel before 1 July 2019.

31. Section 50.3 of the Act respecting the Pension Plan of Management Personnel, as it reads on 1 July 2019, applies to an employee who ceases to be a member of the Pension Plan of Management Personnel before that date, at which time he or she is only entitled to a deferred pension, which becomes payable after 30 June 2019, unless that employee is referred to in the second paragraph of this section.

Section 50.3 of that Act, as it reads on 1 July 2019, applies to an employee referred to in the first paragraph of section 9 of that Act who ceases to hold pensionable employment under the plan before that date, while he or she is only entitled to a deferred pension, which becomes payable after 30 June 2019, despite section 30 of this Act.

This section does not apply if the deferred pension referred to in the first or second paragraph is also covered by section 211.3 of the Act respecting the Pension Plan of Management Personnel.

32. Section 56 of the Act respecting the Pension Plan of Management Personnel, as it reads on 30 June 2019, continues to apply to an employee who is entitled to a pension under subparagraph 4 of the first paragraph of section 49 of that Act and who ceases to be a member of the Pension Plan of Management Personnel before 1 July 2019, unless that employee is referred to in the second paragraph of this section.

Section 56 of that Act, as it reads on 30 June 2019, continues to apply to an employee referred to in the first paragraph of section 9 of that Act who is entitled to a pension under subparagraph 4 of the first paragraph of section 49 of that Act and who ceases to hold, before 1 July 2019, pensionable employment under the Pension Plan of Management Personnel.

33. The end date of a progressive retirement agreement described in section 133 of the Act respecting the Pension Plan of Management Personnel for which the application period began before 8 February 2017 may be postponed to a date subsequent to the date initially set if the employee concerned sends his or her employer, more than 12 months before the end date initially set, a notice in writing specifying that subsequent date. The same may apply if the employee concerned and the employer agree, in writing and before the end date initially set, on a subsequent end date.

The change in the agreement end date need not be previously authorized by Retraite Québec.

The application period of the extended agreement may exceed five years.

34. Despite the obligation to retire at the end of a progressive retirement agreement described in section 133 of the Act respecting the Pension Plan of Management Personnel, an employee who is a party to such an agreement for which the application period began before 8 February 2017 may, at the end of the application period, continue to be a member of the Pension Plan of Management Personnel provided he or she sends his or her employer, more than 12 months before the agreement end date, a notice in writing to that effect. The same may hold if the employee concerned and the employer agree, in writing and before the agreement end date, that the employee will not cease to be a member of the plan.

An employee's choice to remain a member of the plan at the end of the agreement under the first paragraph does not nullify the agreement.

An employee who has exercised his or her right under section 33 of this Act may not do so under this section.

35. Retraite Québec must see to it that amendments are made, on the basis of the data as at 31 December 2014, to the actuarial valuation of the Pension Plan of Management Personnel that was the subject of a report received by the minister responsible for the Act respecting the Pension Plan of Management Personnel on 24 October 2016. The amendments must consist only in changes to the actuarial assumptions for actual rates of increase of salaries and for retirement rates, and in taking into account the amendments made by this Act regarding eligibility criteria for a pension without actuarial reduction, the average pensionable salary, the actuarial reduction applicable to a pension, the maximum number of years of credited service, the six-year absence of indexation of a pension and the subsequently applicable rates of indexation.

The part of the actuarial value of the employees' contribution fund under the plan that relates to beneficiaries the payment of whose benefits is referred to in section 181.1 of the Act respecting the Pension Plan of Management Personnel is determined according to the ratio of the actuarial value of the beneficiaries' accrued benefits to the total amended actuarial value of the benefits accrued as at 31 December 2014 and payable out of the fund.

The amended actuarial valuation determines the resulting contribution rate as well as the contribution rate required to finance the benefits accrued annually and the administration expenses of the plan, which rates are applicable to the part of the pensionable salary that exceeds 35% of the Maximum Pensionable Earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9), taking into account neither the part of the actuarial value of the employees' contribution fund that relates to beneficiaries the payment of whose benefits is referred to in section 181.1 nor the actuarial value of the beneficiaries' accrued benefits as at 31 December 2014 and payable out of that fund.

The pension committee referred to in section 196.2 of that Act may determine any other terms applicable to the preparation of the amended actuarial valuation.

The amended actuarial valuation must be received by the pension committee before 15 June 2017. The committee must, within 90 days after the date it receives the amended actuarial valuation, send it to the minister responsible for the Act respecting the Pension Plan of Management Personnel, who must make it public within 30 days after the date he or she receives it.

36. Retraite Québec must prepare a forecast, at the date the sums referred to in the second and third paragraphs of this section are transferred, of the market value of the part of the employees' contribution fund under the Pension Plan of Management Personnel that relates to beneficiaries the payment of whose benefits is referred to in section 181.1 of the Act respecting the Pension Plan of Management Personnel and of the value of the Government's obligations in relation to those beneficiaries, determined for the purpose of recording the Government's liabilities in its financial statements.

The sums representing the projected market value of the part of the employees' contribution fund referred to in the first paragraph must be transferred from the fund to the pension plans' sinking fund established under section 8 of the Financial Administration Act (chapter A-6.001).

If the projected value of the Government's obligations exceeds the projected market value of the part of the employees' contribution fund by more than 150 million dollars, the sums representing the amount in excess of that 150 million dollars must also be transferred from the employees' contribution fund to the pension plans' sinking fund.

The obligations provided for in this section must be fulfilled before 30 September 2017.

37. The sums necessary for the following payments are to be taken out of the employees' contribution fund under the Pension Plan of Management Personnel, and more specifically out of the sums representing the part of the actuarial value of the employees' contribution fund, as determined under the second paragraph of section 35 of this Act:

(1) the payments referred to in section 181.1 of the Act respecting the Pension Plan of Management Personnel, as enacted by section 18 of this Act, and payable before the date the sums referred to in the second and third paragraphs of section 36 of this Act are transferred, despite that section 181.1; and

(2) the payment referred to in the fourth paragraph of section 59 of the Act respecting Retraite Québec (chapter R-26.3), as enacted by section 25 of this Act, and payable before the date the sums referred to in the second and third paragraphs of section 36 of this Act are transferred, despite that fourth paragraph.

The sums taken out of the employees' contribution fund are to be subtracted from the sums that must be transferred under section 36.

38. The contributions of an employee referred to in the first paragraph of section 153 of the Act respecting the Pension Plan of Management Personnel, paid into the employees' contribution fund under the Pension Plan of Management Personnel after 31 December 2014 and before 1 January 2017, are transferred to the Consolidated Revenue Fund if that employee was previously a pensioner who retired before 1 January 2015. Such contributions bear interest, computed in accordance with section 206 of that Act, until the date they are transferred to the Consolidated Revenue Fund.

39. The first regulation made under subparagraph 8 of the first paragraph of section 196 of the Act respecting the Pension Plan of Management Personnel after this Act is assented to may, if it so provides, have effect from any date not prior to 1 January 2017.

40. The obligation incumbent on Retraite Québec under section 175 of the Act respecting the Pension Plan of Management Personnel does not apply with regard to the amendments made to the Pension Plan of Management Personnel by this Act.

41. Any bonus or variable pay based on performance and granted to a person appointed by the Government or the National Assembly to whom 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)) apply in whole or in part is not included in the basic salary or the pensionable salary within the meaning of the Act respecting the Pension Plan of Management Personnel and of any regulation and order made under that Act.

In addition, the adjustment of the remuneration paid to a commissioner whose salary has reached the maximum rate determined by government regulation under subparagraph 1 of the first paragraph of section 7.14 of the Act respecting the Régie du logement (chapter R-8.1) and the adjustment of the remuneration paid to a member whose salary has reached the maximum rate determined by government regulation under subparagraph 1 of the first paragraph of section 56 of the Act respecting administrative justice (chapter J-3) and under subparagraph 1 of the first paragraph of section 61 of the Act to establish the Administrative Labour Tribunal (chapter T-15.1), including the regulations made under the equivalent provisions of the former Act that was replaced by the Act to establish the Administrative Labour Tribunal, are not included in the basic salary or the pensionable salary referred to in the first paragraph.

A remuneration adjustment paid as a lump sum to a person referred to in the first or second paragraph, under a legislative provision according to which his or her remuneration, once set, cannot be reduced, is not included in the basic salary or the pensionable salary referred to in the first paragraph.

This section is declaratory. In addition, it has effect despite the judgment of the Superior Court rendered on 7 February 2017 (200-17-023922-164) involving Retraite Québec and despite the arbitration decision that is the object of that judgment and that was rendered 25 February 2016.

42. Sections 2 to 4, 7, 13, 18, 25, 28 and 37 have effect from 1 January 2017.

Section 21, to the extent that it enacts section 211.3 of the Act respecting the Pension Plan of Management Personnel, and sections 33, 34 and 40 have effect from 8 February 2017.

43. This Act comes into force on 11 May 2017, subject to the following:

(1) section 16, and section 20 to the extent that it enacts sections 196.27 to 196.29 of the Act respecting the Pension Plan of Management Personnel, come into force on 1 January 2018;

(2) sections 5 and 17 and paragraph 1 of section 19 come into force on 31 December 2018;

(3) sections 6, 8, 9 and 29 to 32 come into force on 1 July 2019; and

(4) section 27 comes into force on 1 July 2020.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 8
APPROPRIATION ACT NO. 2, 2017–2018

Bill 136

Introduced by Mr. Pierre Moreau, Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor
Introduced 10 May 2017
Passed in principle 10 May 2017
Passed 10 May 2017
Assented to 11 May 2017

Coming into force: 11 May 2017

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund, for the 2017–2018 fiscal year, a sum not exceeding $38,943,926,955.00, including $213,000,000.00 for the payment of expenditures chargeable to the 2018–2019 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 2017–2018 fiscal year, and the excess special fund expenditures and investments for the 2015–2016 fiscal year.

Éditeur officiel
Québec

Chapter 8

APPROPRIATION ACT NO. 2, 2017–2018

[*Assented to 11 May 2017*]

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 $38,943,926,955.00 to defray part of the Expenditure Budget of Québec tabled in the National Assembly for the 2017–2018 fiscal year, for which provision has not otherwise been made, including an amount of $213,000,000.00 for the payment of expenditures chargeable to the 2018–2019 fiscal year, being the amount of the appropriations to be voted for each of the programs listed in Schedules 1 and 2, less the amounts totalling $16,721,312,045.00 of the appropriations voted pursuant to Appropriation Act No. 1, 2017–2018 (2017, 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 2017–2018 fiscal year.

5. The excess special fund expenditures and investments for the 2015–2016 fiscal year listed in Schedule 4 are approved.

6. This Act comes into force on 11 May 2017.

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES ET OCCUPATION DU TERRITOIRE

PROGRAM 1	
Territorial Development	99,134,384.00
PROGRAM 2	
Municipal Infrastructure Modernization	308,855,500.00
PROGRAM 3	
Compensation in Lieu of Taxes and Financial Assistance to Municipalities	125,729,500.00
PROGRAM 4	
General Administration	44,873,850.00
PROGRAM 5	
Promotion and Development of the Metropolitan Region	19,118,196.00
PROGRAM 6	
Commission municipale du Québec	2,574,375.00
PROGRAM 7	
Housing	325,844,025.00
PROGRAM 8	
Régie du logement	16,379,850.00
	942,509,680.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1	
Bio-food Business Development, Training and Food Quality	208,078,900.00
PROGRAM 2	
Government Bodies	331,183,575.00
	539,262,475.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1	
Support for the Conseil du trésor	54,982,650.00
PROGRAM 2	
Support for Government Operations	156,478,125.00
PROGRAM 3	
Commission de la fonction publique	3,460,650.00
PROGRAM 4	
Retirement and Insurance Plans	3,333,375.00
PROGRAM 5	
Contingency Fund	1,184,511,600.00
	1,402,766,400.00

CONSEIL EXÉCUTIF

PROGRAM 1	
Lieutenant-Governor's Office	568,800.00
PROGRAM 2	
Support Services for the Premier and the Conseil exécutif	68,915,775.00
PROGRAM 3	
Canadian Intergovernmental Affairs	9,436,650.00
PROGRAM 4	
Aboriginal Affairs	187,934,650.00
PROGRAM 5	
Youth	29,510,550.00
PROGRAM 6	
Access to Information and Reform of Democratic Institutions	6,574,425.00
PROGRAM 7	
Maritime Affairs	1,004,325.00
	303,945,175.00

CULTURE ET COMMUNICATIONS

PROGRAM 1	
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	43,708,575.00
PROGRAM 2	
Support for Culture, Communications and Government Corporations	443,696,695.00
PROGRAM 3	
Charter of the French Language	22,191,225.00
	509,596,495.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

PROGRAM 1	
Environmental Protection	127,465,900.00
PROGRAM 2	
Bureau d'audiences publiques sur l'environnement	3,863,100.00
	131,329,000.00

ÉCONOMIE, SCIENCE ET INNOVATION

PROGRAM 1	
Economic Development and Development of Science and Innovation	318,437,600.00
PROGRAM 2	
Economic Development Fund Interventions	212,424,000.00
PROGRAM 3	
Research and Innovation Bodies	141,791,325.00
PROGRAM 4	
Status of Women	6,357,150.00
	679,010,075.00

ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR

PROGRAM 1	
Administration	140,361,525.00
PROGRAM 2	
Support for Organizations	69,567,825.00
PROGRAM 3	
Financial Assistance for Education	718,090,575.00
PROGRAM 4	
Preschool, Primary and Secondary Education	6,566,058,146.00
PROGRAM 5	
Higher Education	3,922,223,725.00
PROGRAM 6	
Development of Recreation and Sports	61,317,225.00
	11,477,619,021.00

ÉNERGIE ET RESSOURCES NATURELLES

PROGRAM 1	
Management of Natural Resources	52,583,550.00
	52,583,550.00

FAMILLE

PROGRAM 1	
Planning, Research and Administration	49,463,725.00
PROGRAM 2	
Assistance Measures for Families	1,552,918,684.00
PROGRAM 3	
Condition of Seniors	22,111,425.00
PROGRAM 4	
Public Curator	36,223,125.00
	1,660,716,959.00

FINANCES

PROGRAM 1	
Department Administration	31,515,000.00
PROGRAM 2	
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	112,869,975.00
PROGRAM 3	
Debt Service	3,000,000.00
	147,384,975.00

FORÊTS, FAUNE ET PARCS

PROGRAM 1	
Forests	191,743,750.00
PROGRAM 2	
Wildlife and Parks	82,501,100.00
	274,244,850.00

IMMIGRATION, DIVERSITÉ ET INCLUSION

PROGRAM 1

Immigration, Diversity and Inclusion	234,043,050.00
	234,043,050.00

JUSTICE

PROGRAM 1	
Judicial Activity	25,649,650.00
PROGRAM 2	
Administration of Justice	220,421,325.00
PROGRAM 3	
Administrative Justice	7,321,425.00
PROGRAM 4	
Justice Accessibility	118,236,300.00
PROGRAM 5	
Bodies Reporting to the Minister	16,402,225.00
PROGRAM 6	
Criminal and Penal Prosecutions	105,242,325.00
	493,273,250.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1	
The Public Protector	12,592,500.00
PROGRAM 2	
The Auditor General	22,641,700.00
PROGRAM 4	
The Lobbyists Commissioner	2,588,175.00
	37,822,375.00

RELATIONS INTERNATIONALES ET FRANCOPHONIE

PROGRAM 1	
International Affairs	43,564,150.00
	43,564,150.00

SANTÉ ET SERVICES SOCIAUX

PROGRAM 1	
Coordination Functions	109,052,325.00
PROGRAM 2	
Services to the Public	15,308,154,325.00
PROGRAM 3	
Office des personnes handicapées du Québec	9,643,875.00
	15,426,850,525.00

SÉCURITÉ PUBLIQUE

PROGRAM 1	
Security, Prevention and Internal Management	532,909,600.00
PROGRAM 2	
Sûreté du Québec	331,012,675.00
PROGRAM 3	
Bodies Reporting to the Minister	37,778,550.00
	901,700,825.00

TOURISME

PROGRAM 1

Promotion and Development of Tourism	110,783,625.00
	110,783,625.00

TRANSPORTS, MOBILITÉ DURABLE ET ÉLECTRIFICATION DES TRANSPORTS

PROGRAM 1	
Infrastructures and Transportation Systems	491,120,025.00
PROGRAM 2	
Administration and Corporate Services	41,924,475.00
	533,044,500.00

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 1		
Employment Assistance Measures	533,954,475.00	
PROGRAM 2		
Financial Assistance Measures	2,110,566,075.00	
PROGRAM 3		
Administration	354,419,775.00	
PROGRAM 4		
Labour	12,377,675.00	
PROGRAM 5		
Promotion and Development of the Capitale-Nationale	30,558,000.00	
	3,041,876,000.00	
		38,943,926,955.00

SCHEDULE 2

GENERAL FUND

APPROPRIATIONS TO BE VOTED FOR EXPENDITURES CHARGEABLE TO THE 2018–2019 FISCAL YEAR

FAMILLE

PROGRAM 2		
Assistance Measures for Families	213,000,000.00	
	213,000,000.00	
		213,000,000.00

SCHEDULE 3

SPECIAL FUNDS

AFFAIRES MUNICIPALES ET OCCUPATION DU TERRITOIRE

TERRITORIES DEVELOPMENT FUND

Expenditure estimate	81,751,425.00
SUBTOTAL	
Expenditure estimate	81,751,425.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

NATURAL DISASTER ASSISTANCE FUND

Expenditure estimate	4,064,175.00

SUBTOTAL

Expenditure estimate	4,064,175.00

CULTURE ET COMMUNICATIONS	
AVENIR MÉCÉNAT CULTURE FUND	
Expenditure estimate	3,754,500.00
QUÉBEC CULTURAL HERITAGE FUND	
Expenditure estimate	14,230,800.00
SUBTOTAL	
Expenditure estimate	17,985,300.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

FUND FOR THE PROTECTION OF THE ENVIRONMENT AND THE WATERS IN THE DOMAIN OF THE STATE

Expenditure estimate	22,782,400.00
Investment estimate	5,400,000.00

GREEN FUND

Expenditure estimate	575,762,075.00
Investment estimate	5,755,125.00

SUBTOTALS

Expenditure estimate	598,544,475.00
Investment estimate	11,155,125.00

ÉCONOMIE, SCIENCE ET INNOVATION

MINING AND HYDROCARBON CAPITAL FUND

Expenditure estimate	581,250.00
Investment estimate	137,062,500.00

ECONOMIC DEVELOPMENT FUND

Expenditure estimate	339,099,750.00
Investment estimate	526,494,000.00

SUBTOTALS

Expenditure estimate	339,681,000.00
Investment estimate	663,556,500.00

ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

Expenditure estimate	57,097,425.00
Investment estimate	90,959,400.00

UNIVERSITY EXCELLENCE AND PERFORMANCE FUND

Expenditure estimate	20,179,500.00

SUBTOTALS

Expenditure estimate	77,276,925.00
Investment estimate	90,959,400.00

ÉNERGIE ET RESSOURCES NATURELLES

ENERGY TRANSITION FUND

Expenditure estimate	75,000.00

NATURAL RESOURCES FUND

Expenditure estimate	23,631,050.00
Investment estimate	247,500.00

TERRITORIAL INFORMATION FUND

Expenditure estimate	85,229,100.00
Investment estimate	37,734,375.00

SUBTOTALS

Expenditure estimate	108,935,150.00
Investment estimate	37,981,875.00

FAMILLE	
CAREGIVER SUPPORT FUND	
Expenditure estimate	11,160,000.00
EDUCATIONAL CHILDCARE SERVICES FUND	
Expenditure estimate	1,508,895,659.00
EARLY CHILDHOOD DEVELOPMENT FUND	
Expenditure estimate	11,250,000.00
SUBTOTAL	
Expenditure estimate	1,531,305,659.00

FINANCES	
FINANCING FUND	
Expenditure estimate	2,000,850.00
NORTHERN PLAN FUND	
Expenditure estimate	55,866,450.00
FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL	
Expenditure estimate	2,150,025.00
Investment estimate	18,750.00
TAX ADMINISTRATION FUND	
Expenditure estimate	694,991,625.00
SUBTOTALS	
Expenditure estimate	755,008,950.00
Investment estimate	18,750.00

FORÊTS, FAUNE ET PARCS

NATURAL RESOURCES FUND – SUSTAINABLE FOREST DEVELOPMENT SECTION

Expenditure estimate	356,750,050.00
Investment estimate	7,500,000.00

SUBTOTALS

Expenditure estimate	356,750,050.00
Investment estimate	7,500,000.00

JUSTICE

ACCESS TO JUSTICE FUND

Expenditure estimate	12,265,050.00

CRIME VICTIMS ASSISTANCE FUND

Expenditure estimate	20,354,025.00
Investment estimate	183,000.00

REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE

Expenditure estimate	29,017,875.00
Investment estimate	1,188,150.00

FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

Expenditure estimate	30,793,575.00
Investment estimate	874,275.00

PUBLIC CONTRACTS FUND

Expenditure estimate	1,989,750.00

SUBTOTALS

Expenditure estimate	94,420,275.00
Investment estimate	2,245,425.00

SANTÉ ET SERVICES SOCIAUX

HEALTH AND SOCIAL SERVICES
INFORMATION RESOURCES FUND

Expenditure estimate	159,754,875.00
Investment estimate	19,116,375.00

SUBTOTALS

Expenditure estimate	159,754,875.00
Investment estimate	19,116,375.00

SÉCURITÉ PUBLIQUE

POLICE SERVICES FUND

Expenditure estimate	447,411,525.00
Investment estimate	15,718,575.00

SUBTOTALS

Expenditure estimate	447,411,525.00
Investment estimate	15,718,575.00

TOURISME

TOURISM PARTNERSHIP FUND

Expenditure estimate	122,631,375.00
Investment estimate	191,250.00

SUBTOTALS

Expenditure estimate	122,631,375.00
Investment estimate	191,250.00

TRANSPORTS, MOBILITÉ DURABLE ET ÉLECTRIFICATION DES TRANSPORTS

AIR SERVICE FUND

Expenditure estimate	50,218,650.00
Investment estimate	9,432,500.00

ROLLING STOCK MANAGEMENT FUND

Expenditure estimate	84,052,350.00
Investment estimate	33,696,000.00

HIGHWAY SAFETY FUND

Expenditure estimate	40,393,875.00
Investment estimate	374,700.00

LAND TRANSPORTATION NETWORK FUND

Expenditure estimate	2,450,891,475.00
Investment estimate	1,535,763,750.00

SUBTOTALS

Expenditure estimate	2,625,556,350.00
Investment estimate	1,579,266,950.00

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE		
ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION		
Expenditure estimate	13,004,373.00	
LABOUR MARKET DEVELOPMENT FUND		
Expenditure estimate	783,808,775.00	
GOODS AND SERVICES FUND		
Expenditure estimate	76,740,150.00	
Investment estimate	1,795,500.00	
INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE		
Expenditure estimate	16,969,575.00	
Investment estimate	13,500,000.00	
ADMINISTRATIVE LABOUR TRIBUNAL FUND		
Expenditure estimate	63,203,400.00	
Investment estimate	3,945,000.00	
FONDS QUÉBÉCOIS D'INITIATIVES SOCIALES		
Expenditure estimate	16,183,575.00	
SUBTOTALS		
Expenditure estimate	969,909,848.00	
Investment estimate	19,240,500.00	
TOTALS		
Expenditure estimate		8,290,987,357.00
Investment estimate		2,446,950,725.00

SCHEDULE 4

EXCESS SPECIAL FUND EXPENDITURES AND INVESTMENTS FOR THE 2015–2016 FISCAL YEAR

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

NATURAL DISASTER ASSISTANCE FUND

Investment excess	2,644,400.00
SUBTOTAL	
Investment excess	2,644,400.00

ÉCONOMIE, SCIENCE ET INNOVATION	
MINING AND HYDROCARBON CAPITAL FUND	
Expenditure excess	2,993,900.00
SUBTOTAL	
Expenditure excess	2,993,900.00

FAMILLE	
EDUCATIONAL CHILDCARE SERVICES FUND	
Expenditure excess	43,300,000.00
SUBTOTAL	
Expenditure excess	43,300,000.00

FORÊTS, FAUNE ET PARCS	
NATURAL RESOURCES FUND – SUSTAINABLE FOREST DEVELOPMENT SECTION	
Investment excess	232,700.00
SUBTOTAL	
Investment excess	232,700.00

JUSTICE	
CRIME VICTIMS ASSISTANCE FUND	
Investment excess	69,700.00
SUBTOTAL	
Investment excess	69,700.00

SANTÉ ET SERVICES SOCIAUX

HEALTH AND SOCIAL SERVICES
INFORMATION RESOURCES FUND

Investment excess	1,528,200.00
SUBTOTAL	
Investment excess	1,528,200.00

TOURISME	
TOURISM PARTNERSHIP FUND	
Expenditure excess	2,203,100.00
SUBTOTAL	
Expenditure excess	2,203,100.00

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE		
FONDS QUÉBÉCOIS D'INITIATIVES SOCIALES		
Expenditure excess	8,968,600.00	
SUBTOTAL		
Expenditure excess	8,968,600.00	
TOTALS		
Expenditure excess		57,465,600.00
Investment excess		4,475,000.00

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 9
AN ACT TO ENSURE THE RESUMPTION OF WORK IN THE CONSTRUCTION INDUSTRY AND THE SETTLEMENT OF DISPUTES FOR THE RENEWAL OF THE COLLECTIVE AGREEMENTS

Bill 142
Introduced by Madam Dominique Vien, Minister responsible for Labour
Introduced 29 May 2017
Passed in principle 29 May 2017
Passed 30 May 2017
Assented to 30 May 2017

Coming into force: 30 May 2017

Legislation amended: None

Explanatory notes

The purpose of this Act is to end the current strikes in the construction industry in order to ensure that construction work is resumed.

The Act provides for the resumption of the work interrupted by the strikes and imposes obligations and prohibitions on the employees, representative associations, employers and employers' associations with regard to the resumption and continued performance of work.

The Act also provides for the maintenance of the conditions of employment in force on 30 April 2017 contained in the respective collective agreements for the institutional and commercial sector, the industrial sector, the residential sector and the civil engineering and roads sector until new collective agreements replacing them take effect and for a 1.8% wage rate increase as of the date on which work resumes.

To ensure the renewal of the collective agreement for each sector, the Act provides for a mediation period which is to be followed by arbitration if mediation fails.

Lastly, the Act prescribes civil and penal sanctions for any failure to comply with the obligations or contravention of the prohibitions it imposes.

Éditeur officiel
Québec

Chapter 9

AN ACT TO ENSURE THE RESUMPTION OF WORK IN THE CONSTRUCTION INDUSTRY AND THE SETTLEMENT OF DISPUTES FOR THE RENEWAL OF THE COLLECTIVE AGREEMENTS

[*Assented to 30 May 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

PURPOSE

1. The purpose of this Act is to ensure the resumption of work in the sectors governed by the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20).

The purpose of this Act is also to ensure the settlement of disputes for the renewal of the collective agreements binding between the sector-based employers' associations and the representative associations governed by that Act.

DIVISION II

APPLICATION AND INTERPRETATION

2. This Act applies to the employers, employees and associations and to work in the institutional and commercial sector, the industrial sector, the residential sector and the civil engineering and roads sector governed by the Act respecting labour relations, vocational training and workforce management in the construction industry.

Unless the context indicates otherwise, the definitions provided in sections 1 and 1.1 of that Act apply to this Act.

DIVISION III

RESUMPTION OF WORK

§1. — *Employees and representative associations*

3. Employees must, as of 31 May 2017, report for work according to their regular work schedule and other applicable conditions of employment.

4. Employees must, as of 31 May 2017 and at their usual start time for work, perform all the duties attached to their respective functions, according to the applicable conditions of employment, without any stoppage, slowdown, reduction or degradation of their normal activities.

Employees cannot, as part of a concerted action, refuse to provide services to an employer.

5. A representative association, its officers and its representatives are prohibited from calling or continuing a strike or participating in any form of concerted action that involves a contravention of section 3 or 4 by employees the association represents.

6. A representative association must take the appropriate measures to induce the employees it represents to comply with sections 3 and 4 and not contravene sections 10 and 11.

It must, before the scheduled return to work on 31 May 2017, communicate the content of this Act publicly to the employees it represents and send an attestation that it has done so to the Minister.

§2. — *Employers and employers' associations*

7. Employers must, as of the employees' scheduled return to work on 31 May 2017, take the appropriate measures to ensure the resumption of work interrupted by the strike.

8. The employers' association and sector-based employers' associations are prohibited from declaring or continuing a lock-out or from participating in any form of concerted action that prevents employees from complying with the prescriptions of section 4.

9. The employers' association and sector-based employers' associations must take the appropriate measures to induce the employers they represent to comply with section 7 and not contravene sections 10 and 11.

They must, before the scheduled return to work on 31 May 2017, communicate the content of this Act publicly to the employers they represent and send an attestation that they have done so to the Minister.

§3. — *Prohibitions*

10. No one may, by omission or otherwise, in any manner prevent or impede the resumption of construction work or the carrying out of construction work by employees, or directly or indirectly contribute to slowing down, degrading or delaying the carrying out of such work.

11. No one may hinder a person's access to a job site to which the person has a right of access to perform his or her functions.

DIVISION IV

CONDITIONS OF EMPLOYMENT

12. Despite section 47 of the Act respecting labour relations, vocational training and workforce management in the construction industry, the conditions of employment in force on 30 April 2017 contained in the respective collective agreements for the institutional and commercial sector, the industrial sector, the residential sector and the civil engineering and roads sector apply, with the necessary modifications, until new collective agreements replacing them take effect.

However, the wage rates applicable to employees in force on 30 April 2017 are increased by 1.8% as of 31 May 2017.

In addition, the parties may at any time enter into an agreement on the matters listed in section 61.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry, in accordance with the third and fourth paragraphs of section 44 of that Act. Section 48 of that Act applies as if the agreement entered into were an amendment to the collective agreement in force on 30 April 2017 referred to in the first paragraph.

DIVISION V

MEDIATION

13. After consultation with the parties, the Minister appoints a mediator for each of the sectors referred to in section 2 to help the parties settle their dispute.

14. The parties are required to attend all meetings to which they are convened by the mediator.

15. The mediation on the renewal of the collective agreements is to end not later than 30 October 2017.

The mediator puts an end to the mediation period at the joint request of the parties of a sector who wish to refer their dispute to arbitration in accordance with Division VI.

16. The mediation also ends in a sector as soon as an agreement on what could become a collective agreement applicable to that sector is reached between the parties in accordance with the first paragraph of section 43.7, the first, second and third paragraphs of section 44 and sections 44.1 and 44.2 of the Act respecting labour relations, vocational training and workforce management in the construction industry.

The mediator records the agreement in a report and gives the report to each of the parties of the sector concerned and to the Minister.

A collective agreement made for a sector is binding on the parties until 30 April 2021 and takes effect in accordance with section 48 of that Act.

17. If there is no agreement at the expiry of the mediation period or at any time during that period if the mediator considers that the mediation has failed, the mediator gives the parties of the sector or sectors concerned a report specifying the matters on which there has been agreement as well as each party's position with respect to the matters which are still in dispute. The mediator gives a copy of the report to the Minister. The mediator also makes comments to the Minister, together with recommendations on the subjects referred to in section 23, including on the matters which must be submitted to arbitration in accordance with Division VI.

DIVISION VI

ARBITRATION

18. At the joint request of the parties of a sector under section 15 or on receipt by the Minister of a report from the mediator under section 17 to the effect that the mediation has failed, the Minister refers the dispute or disputes to arbitration and notifies the parties.

19. After consultation with the parties, the Minister determines the applicable mode of arbitration, whether by an individual arbitrator or by a council of arbitration composed of three members, including a chair, and specifies the mode determined in the notice sent under section 18.

20. Within 15 days of receiving the notice sent under section 18, the parties must agree on the choice of an arbitrator or the choice of the members and chair of the council of arbitration, as the case may be, and on the fees and expenses to which the arbitrator or members will be entitled. The parties must inform the Minister accordingly within that time.

If the parties fail to come to an agreement on all points within the time specified in the first paragraph, the Minister appoints the arbitrator or the members of the council of arbitration, including the chair, on the basis of a list drawn up by the Minister under section 77 of the Labour Code (chapter C-27). The Minister also determines the fees and expenses to which the arbitrator or members are entitled. The Minister informs the parties accordingly.

21. The Minister sends the arbitrator or council of arbitration a copy of the mediator's report.

22. The Minister may, at the joint request of the parties concerned, consent to having arbitration apply to more than one sector.

23. After recommendations are made by the mediator under section 17, the Minister may, within 15 days of sending the notice under section 18, determine by ministerial order

(1) the matters which must be submitted to arbitration, after having consulted with the parties;

(2) the arbitration method, which may, among other methods, consist in the best final offer method as assessed clause by clause or globally; and

(3) the criteria that the arbitrator or council of arbitration must examine to form the basis of the arbitrator's or council's decision, such as recognized clients' ability to pay, the conditions of employment and evolution of wage rates among comparable groups of positions in Québec and elsewhere in Canada, the maintenance of construction industry workers' purchasing power, and the balance between work organization flexibility and the constraints occasioned by flex time.

The arbitrator or council of arbitration decides on the arbitration method and on the criteria the arbitrator or council must examine to form the basis of the arbitrator's or council's decision if the Minister has not determined them pursuant to subparagraph 2 or 3 of the first paragraph.

Only the matters determined under subparagraph 1 of the first paragraph may be submitted to arbitration.

24. The arbitrator or council of arbitration is bound by the provisions of the ministerial order made under section 23.

25. Subject to section 45.0.2 of the Act respecting labour relations, vocational training and workforce management in the construction industry, section 76, the first paragraphs of sections 79 and 80 and sections 82 to 89, 91, 91.1, 93 and 139 to 140 of the Labour Code, as well as section 81 of that Code subject to the ministerial order made under section 23 of this Act, apply to the arbitration and in respect of the arbitrator, the council of arbitration and its members, with the necessary modifications.

26. The parties may, at any time, come to an agreement on any matter in dispute and the corresponding stipulations must be recorded in the arbitration award.

The arbitrator or council of arbitration may not amend such stipulations except for the purpose of making the modifications that are necessary to make the stipulations consistent with a clause of the award.

27. In the arbitration award, the arbitrator or council of arbitration records the stipulations relating to the matters submitted to arbitration in accordance with section 23, the stipulations relating to the other matters on which the parties came to an agreement in the course of mediation, and the renewal of

the stipulations relating to the other matters contained in each of the collective agreements expired on 30 April 2017.

28. The arbitrator or council of arbitration must render an award not later than 30 April 2018.

29. The arbitration award is binding on the parties until 30 April 2021 and may not have retroactive effect.

30. Arbitration fees and expenses are borne equally by the parties, that is, between the representative associations on one hand and the sector-based employers' association for the employers concerned and the employers' association, as applicable, on the other.

DIVISION VII

SANCTIONS

§1. — *Civil liability*

31. A representative association is liable for any injury caused by employees it represents during a contravention of section 3 or 4 unless it is established that the injury is not attributable to the contravention or that the contravention is not part of any concerted action.

Any person who suffers injury because of an act in contravention of section 3 or 4 may apply to the competent court to obtain reparation.

32. The employers' association and the sector-based employers' associations are liable for any injury caused by the employers they represent during a contravention of section 7 unless it is established that the injury is not attributable to the contravention.

Any person who suffers injury as a result of an act in contravention of section 7 may apply to the competent court to obtain reparation.

§2. — *Penal provisions*

33. Anyone who contravenes a provision of sections 3 to 11 is guilty of an offence and is liable, for each day or part of a day during which the offence continues, to a fine of

(1) $100 to $500 in the case of an employee or a natural person other than a person referred to in paragraph 2 or 3;

(2) $7,000 to $35,000 in the case of an officer, an employee or a representative of a representative association or of an association of employees affiliated with a representative association, or an officer or a representative of an employer, of the employers' association or of a sector-based employers' association; and

(3) $25,000 to $125,000 in the case of a representative association, an association of employees affiliated with a representative association, an employer, the employers' association or a sector-based employers' association.

34. Anyone who helps or, by abetment, advice, consent, authorization or command, induces a person to commit an offence under this Act is guilty of an offence.

A person who is found guilty under this section is liable to the same penalty as that prescribed for the offence the person helped or induced another person to commit.

DIVISION VIII

FINAL PROVISIONS

35. The Commission de la construction du Québec oversees the implementation of the provisions of this Act. For such purpose, it has the powers conferred on it by the Act respecting labour relations, vocational training and workforce management in the construction industry.

36. The Minister responsible for Labour is responsible for the administration of this Act.

37. This Act comes into force on 30 May 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 10
AN ACT TO COMBAT MALTREATMENT OF SENIORS AND OTHER PERSONS OF FULL AGE IN VULNERABLE SITUATIONS

Bill 115
Introduced by Madam Francine Charbonneau, Minister responsible for Seniors and Anti-Bullying
Introduced 19 October 2016
Passed in principle 8 February 2017
Passed 30 May 2017
Assented to 30 May 2017

Coming into force: 30 May 2017

Legislation amended:

Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)
Tax Administration Act (chapter A-6.002)
Act respecting the Barreau du Québec (chapter B-1)
Professional Code (chapter C-26)
Act respecting labour standards (chapter N-1.1)
Notaries Act (chapter N-3)
Act respecting the sharing of certain health information (chapter P-9.0001)
Youth Protection Act (chapter P-34.1)
Act respecting the protection of personal information in the private sector (chapter P-39.1)
Act respecting health services and social services (chapter S-4.2)
Act respecting health services and social services for Cree Native persons (chapter S-5)

Explanatory notes

The purpose of this Act is to combat maltreatment of seniors and other persons of full age in vulnerable situations by enacting measures to facilitate the reporting of maltreatment and to implement a Québec-wide framework agreement to combat maltreatment.

Institutions within the meaning of the Act respecting health services and social services are required to adopt and implement a policy to combat maltreatment of persons in vulnerable situations who receive health services and social services, whether the services are provided in a facility maintained by the institution or are in-home services, and whether maltreatment occurs at the hands of a person working for the institution or of any other person. An institution's policy also applies, with the adaptations provided

(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes (*cont'd*)

for, to all intermediate and family-type resources that take in users of full age and to private seniors' residences attached to that institution, as well as to the bodies, partnerships or persons the institution calls on for the provision of services. The Government may also require any other body or resource it designates to adopt such a policy.

The local service quality and complaints commissioner of the institution is responsible for dealing with complaints and reports made within the scope of the policy to combat maltreatment of persons in vulnerable situations. Measures are also to be put in place to preserve the confidentiality of information relating to the identity of persons who report maltreatment, to protect them against reprisals and to grant them immunity from proceedings after they make such a report in good faith.

The Minister responsible for Seniors, in concert with the actors from the sectors concerned, is responsible for combatting maltreatment of seniors, in particular by ensuring the complementarity and effectiveness of the actions undertaken to prevent, identify and combat such maltreatment.

Health and social services providers and professionals within the meaning of the Professional Code are required to report certain cases of maltreatment to the local service quality and complaints commissioner of an institution or to a police force, as applicable.

The Act defines in several Acts, including those concerning professional orders and those relating to the protection of personal information, the nature of the threat of, and the notion of, "serious bodily injury" in the provisions that authorize the communication of personal information, without the consent of the person concerned, to prevent an act of violence.

Lastly, the Government may determine, by regulation, the terms governing the use, by a user or a user's representative, of monitoring mechanisms, such as cameras or any other technological means, on premises governed by the Act respecting health services and social services.

Chapter 10

AN ACT TO COMBAT MALTREATMENT OF SENIORS AND OTHER PERSONS OF FULL AGE IN VULNERABLE SITUATIONS

[*Assented to 30 May 2017*]

AS Québec society places value on the well-being of persons and respect for their fundamental rights;

AS, despite existing legislative and administrative measures to combat maltreatment, persons are still falling victim to it, particularly persons in vulnerable situations;

AS Québec has one of the world's populations most impacted by aging and certain seniors are in vulnerable situations;

AS maltreatment is unacceptable and the State deems it essential to intervene in order to reinforce existing measures to combat maltreatment of persons in vulnerable situations, in a manner that protects their interests and autonomy;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

OBJECTS AND DEFINITIONS

1. This Act provides measures to combat maltreatment of seniors and other persons of full age in vulnerable situations, such as requiring every institution to adopt and implement a policy to combat maltreatment of such persons, facilitating the reporting of cases of maltreatment and establishing an intervention process with respect to maltreatment of seniors and other persons of full age in vulnerable situations.

2. For the purposes of this Act,

(1) "local service quality and complaints commissioner" means a local service quality and complaints commissioner appointed under section 30 of the Act respecting health services and social services (chapter S-4.2) or the person designated by 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);

(2) "institution" means an institution within the meaning of the Act respecting health services and social services or the Cree Board of Health and Social Services of James Bay;

(3) "maltreatment" means a single or repeated act, or a lack of appropriate action, that occurs in a relationship where there is an expectation of trust, and that intentionally or unintentionally causes harm or distress to a person;

(4) "person in a vulnerable situation" means a person of full age whose ability to request or obtain assistance is temporarily or permanently limited because of factors such as a restraint, limitation, illness, disease, injury, impairment or handicap, which may be physical, cognitive or psychological in nature;

(5) "person working for the institution" means a physician, dentist, midwife, personnel member, medical resident, trainee, volunteer or other natural person who provides services directly to a person on behalf of the institution; and

(6) "private seniors' residence" means a private seniors' residence within the meaning of section 346.0.1 of the Act respecting health services and social services.

CHAPTER II

ANTI-MALTREATMENT POLICY

DIVISION I

POLICY ADOPTION AND IMPLEMENTATION

3. Every institution must adopt a policy to combat maltreatment of persons in vulnerable situations who receive health services and social services, whether services provided in a facility maintained by the institution or in-home services.

The purpose of the policy is, in particular, to establish measures to prevent and combat maltreatment of such persons, whether at the hands of a person working for the institution or of any other person, and to support them in any steps taken to end it.

The president and executive director or the executive director of the institution, as applicable, or the person designated by the president and executive director or the executive director, sees to the implementation of the policy.

The policy must include

(1) the person responsible for implementing the policy and their contact information;

(2) the measures put in place to prevent maltreatment of persons in vulnerable situations who receive health services and social services, such as awareness, information and training activities;

(3) the procedure allowing such persons who believe they are victims of maltreatment to file a complaint with the local service quality and complaints commissioner;

(4) the procedure allowing any other person, including a person who does not work for the institution, to report to the local service quality and complaints commissioner any alleged case of maltreatment of a person in a vulnerable situation who receives health services and social services;

(5) the support measures available to help a person file a complaint or report of maltreatment;

(6) the measures put in place by the local service quality and complaints commissioner to preserve the confidentiality of any information that would allow the person reporting a case of maltreatment to be identified;

(7) the sanctions, in particular disciplinary sanctions, that could be applied in cases of maltreatment; and

(8) the required follow-up in response to any complaint or report of maltreatment and the time limit for carrying it out.

The time limits for processing complaints or reports concerning cases of maltreatment must vary according to the seriousness of each case.

4. The policy must specify the adaptations required, if any, when it is implemented by

(1) an intermediate or family-type resource governed by the Act respecting health services and social services or any other body, partnership or person the institution calls on for the provision of its services, in particular by an agreement under section 108 or 108.1 of the Act respecting health services and social services or section 124 of the Act respecting health services and social services for Cree Native persons; or

(2) a private seniors' residence.

DIVISION II

DISSEMINATION OF THE POLICY

5. The institution must publicly display its policy in the facilities it maintains and publish it on its website. It must also, by any other means it determines, make its policy known to users covered by the policy, including those who receive in-home services, and their close family members.

6. The person responsible for implementing the policy must inform the persons working for the institution of the policy's content and, more specifically, of the prevention measures put in place and the possibility of reporting cases of maltreatment to the local service quality and complaints commissioner.

An integrated health and social services centre established by 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) and a local authority within the meaning of the Act respecting health services and social services must also each make its policy known to the health and social services providers working in the territory served by the centre or authority, namely, the groups of professionals, the community organizations within the meaning of section 334 of the Act respecting health services and social services, and the social economy enterprises and private resources, and to the key players in the other sectors of activity that have an impact on health services and social services.

DIVISION III

POLICY REVIEW

7. The institution must review its policy at least every five years.

DIVISION IV

IMPLEMENTATION OF POLICY BY OTHER SERVICE PROVIDERS

8. Any intermediate resource or family-type resource that receives users of full age must implement the anti-maltreatment policy of the institution that uses the resource's services. The same applies to any other body, partnership or person the institution calls on for the provision of services.

Any such resource, body, partnership or person must make its policy known to the users covered by the policy, their close family members and the persons working for the resource, body, partnership or person.

9. Any operator of a private seniors' residence must implement the anti-maltreatment policy of the integrated health and social services centre or the local authority, as applicable, in the territory where the residence is situated.

The operator must make the policy known to the residents, their close family members and the persons working for the residence.

DIVISION V

CONFIDENTIALITY, PROTECTION AGAINST REPRISAL AND IMMUNITY FROM PROCEEDINGS

10. The local service quality and complaints commissioner must take all necessary measures to preserve the confidentiality of any information that would allow a person who has reported maltreatment to be identified, unless the person consents to being identified. The commissioner may however communicate the identity of that person to the police force concerned.

11. Reprisals are prohibited against a person who, in good faith and within the scope of the policy provided for in this chapter, reports maltreatment or cooperates in the examination of a report or complaint of maltreatment, as are threats of reprisal against a person to dissuade them from reporting maltreatment or cooperating in the examination of a report or complaint made within the scope of the policy provided for in this chapter.

The demotion, suspension, termination of employment or transfer of a person working for the institution or any disciplinary or other measure that adversely affects the employment or working conditions of such a person is presumed to be a reprisal. Transferring a user or resident, breaking their lease, or prohibiting or restricting visits to users or residents is also presumed to be a reprisal.

12. No proceedings may be brought against a person who, in good faith, has reported maltreatment or cooperated in the examination of a report, whatever the conclusions issued following its examination.

DIVISION VI

ADOPTION OF A POLICY BY OTHER BODIES OR RESOURCES

13. The Government may, by regulation, require any body, resource or category of bodies or resources it designates to adopt a policy to combat maltreatment of persons in vulnerable situations and, in such a case, specify the necessary adaptations.

DIVISION VII

REPORTING

14. The local service quality and complaints commissioner must, in the activities summary the commissioner submits to the institution, include a section dealing specifically with complaints and reports the commissioner has received concerning cases of maltreatment of persons in vulnerable situations, without compromising the confidentiality of maltreatment records, including the identity of the persons concerned by a complaint or report of maltreatment.

15. The Minister of Health and Social Services reports annually on the application of this chapter in a report the Minister tables in the National Assembly within four months of the end of the fiscal year or, if the Assembly is not sitting, within 15 days of resumption. The report is also published on the website of the Minister's department.

CHAPTER III

QUÉBEC-WIDE FRAMEWORK AGREEMENT TO COMBAT MALTREATMENT

16. The Minister responsible for Seniors, in concert with the actors from the sectors concerned, is responsible for combatting maltreatment of seniors, in particular by ensuring the complementarity and effectiveness of actions undertaken to prevent, identify and combat such maltreatment.

17. The Minister enters into a Québec-wide framework agreement concerning maltreatment of seniors with the Minister of Public Security, the Minister of Justice, the Minister of Health and Social Services, the Director of Criminal and Penal Prosecutions, the Autorité des marchés financiers, the Commission des droits de la personne et des droits de la jeunesse, the Public Curator and any other department or body considered useful.

The framework agreement must, among other things, stipulate the parties' obligation to make sure an intervention process is established in each region that takes into account the different regional realities.

The framework agreement must also provide that it may be applied, with the necessary adaptations, to any person of full age in a vulnerable situation.

18. Any person who has reasonable cause to believe that a person concerned by an intervention process is a victim of maltreatment may report the case to any of the persons authorized to receive such reports under the intervention process.

19. Sections 10 to 12 apply, with the necessary modifications, to persons who, under this chapter, report maltreatment, receive a report of maltreatment or cooperate in the examination of such a report.

20. The Minister responsible for Seniors reports annually on the application of this chapter in a report the Minister tables in the National Assembly within four months of the end of the fiscal year or, if the Assembly is not sitting, within 15 days of resumption. The report is also published on the website of the Minister's department.

CHAPTER IV

OBLIGATION TO REPORT CERTAIN CASES OF MALTREATMENT

21. Any health services and social services provider or any professional within the meaning of the Professional Code (chapter C-26) who has reasonable grounds to believe that a person of full age is a victim of a single or repeated act, or a lack of appropriate action, that seriously undermines the physical or psychological integrity of the person must report it immediately if

(1) the person is lodged in a facility maintained by an institution operating a residential and long-term care centre within the meaning of the Act respecting health services and social services; or

(2) the person is under tutorship or curatorship, or is a person for whom a protection mandate has been homologated.

The report is filed with the local service quality and complaints commissioner of the institution where the person receives services, if applicable, or, in any other case, with a police force, to be handled in accordance with Chapter II or Chapter III, as applicable.

This section even applies to persons bound by professional secrecy, except lawyers and notaries who receive information about such a case in the exercise of their profession.

22. The Government may, by regulation, determine that the obligation to report maltreatment provided for in section 21 applies in the case of other persons receiving health services and social services.

CHAPTER V

AMENDING PROVISIONS

ACT RESPECTING ACCESS TO DOCUMENTS HELD BY PUBLIC BODIES AND THE PROTECTION OF PERSONAL INFORMATION

23. Section 59.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) is amended

(1) by replacing "an imminent danger of death or serious bodily injury to a person or an identifiable group of persons" in the first paragraph by "a serious risk of death or serious bodily injury threatening a person or an identifiable group of persons and where the nature of the threat generates a sense of urgency";

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

"For the purposes of the first paragraph, "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons."

TAX ADMINISTRATION ACT

24. Section 69.0.0.11 of the Tax Administration Act (chapter A-6.002) is amended

(1) by replacing "imminent danger of death or serious bodily injury to a person or identifiable group of persons or where there is an emergency situation that threatens their lives, health or safety" in the first paragraph by "a serious risk of death or serious bodily injury threatening a person or an identifiable group of persons and where the nature of the threat generates a sense of urgency";

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

"For the purposes of the first paragraph, "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons."

ACT RESPECTING THE BARREAU DU QUÉBEC

25. Section 131 of the Act respecting the Barreau du Québec (chapter B-1) is amended

(1) by replacing "an imminent danger of death or serious bodily injury to a person or an identifiable group of persons" in subsection 3 by "a serious risk of death or serious bodily injury threatening a person or an identifiable group of persons and where the nature of the threat generates a sense of urgency";

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

"(4) For the purposes of subsection 3, "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons."

PROFESSIONAL CODE

26. Section 60.4 of the Professional Code (chapter C-26) is amended

(1) by replacing "an imminent danger of death or serious bodily injury to a person or an identifiable group of persons" in the third paragraph by "a serious

risk of death or serious bodily injury threatening a person or an identifiable group of persons and where the nature of the threat generates a sense of urgency";

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

"For the purposes of the third paragraph, "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons."

ACT RESPECTING LABOUR STANDARDS

27. Section 3.1 of the Act respecting labour standards (chapter N-1.1), amended by section 43 of the Act to facilitate the disclosure of wrongdoings relating to public bodies (2016, chapter 34), is again amended by replacing ", 10 and 11" in the second paragraph by "and 10 to 12".

28. Section 122 of the Act, amended by section 44 of the Act to facilitate the disclosure of wrongdoings relating to public bodies, is again amended by adding the following subparagraph at the end of the first paragraph:

"(12) on the ground of a report of maltreatment made by an employee or of the employee's cooperation in the examination of a report or complaint of maltreatment under the Act to combat maltreatment of seniors and other persons of full age in vulnerable situations (2017, chapter 10)."

NOTARIES ACT

29. Section 14.1 of the Notaries Act (chapter N-3) is amended

(1) by replacing "an imminent danger of death or serious bodily injury to a person or an identifiable group of persons" in the third paragraph by "a serious risk of death or serious bodily injury threatening a person or an identifiable group of persons and where the nature of the threat generates a sense of urgency";

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

"For the purposes of the third paragraph, "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons."

ACT RESPECTING THE SHARING OF CERTAIN HEALTH INFORMATION

30. Section 102 of the Act respecting the sharing of certain health information (chapter P-9.0001) is amended

(1) by replacing "an imminent danger of death or serious bodily injury to a person or an identifiable group of persons" in the first paragraph by "a serious risk of death or serious bodily injury threatening a person or an identifiable group of persons and where the nature of the threat generates a sense of urgency";

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

"For the purposes of the first paragraph, "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons."

YOUTH PROTECTION ACT

31. Section 72.8 of the Youth Protection Act (chapter P-34.1) is amended

(1) by replacing "an imminent danger of death or serious bodily injury to a person or an identifiable group of persons" in the first paragraph by "a serious risk of death or serious bodily injury threatening a person or an identifiable group of persons and where the nature of the threat generates a sense of urgency";

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

"For the purposes of the first paragraph, "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons."

ACT RESPECTING THE PROTECTION OF PERSONAL INFORMATION IN THE PRIVATE SECTOR

32. Section 18.1 of the Act respecting the protection of personal information in the private sector (chapter P-39.1) is amended

(1) by replacing "an imminent danger of death or serious bodily injury to a person or an identifiable group of persons" in the first paragraph by "a serious risk of death or serious bodily injury threatening a person or an identifiable group of persons and where the nature of the threat generates a sense of urgency";

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

"For the purposes of the first paragraph, "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons."

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

33. Section 19.0.1 of the Act respecting health services and social services (chapter S-4.2) is amended

(1) by replacing "an imminent danger of death or serious bodily injury to the user, another person or an identifiable group of persons" in the first paragraph by "a serious risk of death or serious bodily injury threatening the user, another person or an identifiable group of persons and where the nature of the threat generates a sense of urgency";

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

"For the purposes of the first paragraph, "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons."

34. Section 33 of the Act is amended by adding the following paragraph at the end:

"The local service quality and complaints commissioner is also answerable for the handling of reports of maltreatment made within the scope of the anti-maltreatment policy adopted under the Act to combat maltreatment of seniors and other persons of full age in vulnerable situations (2017, chapter 10) and, if the report of maltreatment must be handled by another authority, for directing the persons making the report to that authority."

35. Section 505 of the Act is amended by adding the following at the end:

"(30) determine the terms governing the use, by a user and his representative described in section 12, of monitoring mechanisms, such as cameras or any other technological means, in the facilities maintained by an institution and in intermediate resources, family-type resources, private seniors' residences or any other premises it determines, in connection with the provision of health services and social services.

A regulation under paragraph 30 that enacts measures mainly applicable to seniors is made on the joint recommendation of the Minister of Health and Social Services and the Minister responsible for Seniors."

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES FOR CREE NATIVE PERSONS

36. Section 7 of the Act respecting health services and social services for Cree Native persons (chapter S-5) is amended

(1) by replacing "an imminent danger of death or serious bodily injury to the beneficiary, another person or an identifiable group of persons" in the second paragraph by "a serious risk of death or serious bodily injury threatening the beneficiary, another person or an identifiable group of persons and where the nature of the threat generates a sense of urgency";

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

"For the purposes of the second paragraph, "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons."

37. Section 18 of the Act is amended by adding the following paragraph at the end:

"The regional council is also responsible for the handling of reports of maltreatment made within the scope of the anti-maltreatment policy adopted under the Act to combat maltreatment of seniors and other persons of full age in vulnerable situations (2017, chapter 10) and, if the report of maltreatment must be handled by another authority, for directing the persons making the report to that authority."

CHAPTER VI

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

38. Every institution must adopt its anti-maltreatment policy, described in section 3, not later than 30 November 2018.

39. Despite section 7, the first review of the policy to combat maltreatment of persons in vulnerable situations who receive health services and social services must be carried out not later than 30 May 2020.

40. The Minister responsible for Seniors is responsible for the administration of this Act, except Chapter II and section 38, which are under the responsibility of the Minister of Health and Social Services.

41. This Act comes into force on 30 May 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 11
AN ACT TO AMEND VARIOUS LEGISLATION MAINLY WITH RESPECT TO ADMISSION TO PROFESSIONS AND THE GOVERNANCE OF THE PROFESSIONAL SYSTEM

Bill 98

Introduced by Madam Stéphanie Vallée, Minister of Justice
Introduced 11 May 2016
Passed in principle 27 September 2016
Passed 6 June 2017
Assented to 8 June 2017

Coming into force: 8 June 2017, except

(1) section 29, which comes into force on 8 July 2017;

(2) sections 1, 3, 5, 45, 48, 49, 58 and 59, which come into force on 1 January 2018;

(3) section 39, which comes into force on 8 June 2018;

(4) section 146, which comes into force on the date to be set by the Government.

Legislation amended:

Agrologists Act (chapter A-12)
Architects Act (chapter A-21)
Land Surveyors Act (chapter A-23)
Act respecting the Barreau du Québec (chapter B-1)
Act respecting registry offices (chapter B-9)
Professional Code (chapter C-26)
Dental Act (chapter D-3)
Nurses Act (chapter I-8)
Engineers Act (chapter I-9)
Veterinary Surgeons Act (chapter M-8)
Medical Act (chapter M-9)
Act respecting labour standards (chapter N-1.1)
Notarial Act (chapter N-2)
Notaries Act (chapter N-3)
Pharmacy Act (chapter P-10)

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Éditeur officiel
Québec

Explanatory notes

This Act makes various amendments to the Professional Code with respect to admission to professions and the governance of the professional system. It also makes consequential amendments to the constituting Acts of certain professional orders.

As regards admission to professions, the Act broadens the powers of the Commissioner for complaints concerning mechanisms for the recognition of professional competence and renames the office "Commissioner for Admission to Professions". It also establishes the Pôle de coordination pour l'accès à la formation (Access to Training Coordination Hub) and assigns it specific functions.

The Act requires the professional orders to adopt a service statement. It furthermore introduces general obligations relating to the admission processes adopted by the orders. It provides that the orders must, within their own ranks, train certain persons in ethnocultural diversity management and train the persons responsible for assessing applications for permits in the principles and methods of professional qualifications assessment. In addition, it allows the orders to adopt rules affording them greater flexibility in accepting alternative solutions to the documents usually required for the issue of a permit.

Lastly, as part of the implementation of arrangements for the mutual recognition of professional qualifications, the Act simplifies the procedure for updating professional competence requirements.

As regards governance of the professional system, the changes introduced relate to the governance and functions of the Office des professions du Québec, the governance of the Québec Interprofessional Council and the organization and governance of the professional orders.

More specifically, amendments are made to

(1) strengthen the powers of the Office, in particular by enabling it to conduct inquiries on its own initiative, to adopt standards of ethics and professional conduct applicable to directors on an order's board of directors and to require an order to take the corrective measures it deems appropriate;

(2) make ethics and professional conduct training mandatory for applicants who are seeking admission to a profession and require the professional orders to offer such training to their members;

(3) require directors on the board of directors of an order to take training on the role of an order's board of directors, including training on governance and ethics;

(4) revise the disciplinary penalties applicable in matters involving derogatory acts of a sexual nature, in particular, by imposing that the professional concerned be struck off the roll for at least five years;

(5) introduce a requirement that the chair and members of the disciplinary council of a professional order as well as the syndics and review committee members be offered training on derogatory acts of a sexual nature;

(6) provide, for certain offences, a prescriptive period of three years for instituting penal proceedings from the time the order becomes aware of the commission of the offence but within seven years since the commission of the offence;

(7) allow, under certain circumstances, a syndic to grant immunity from any complaint before the disciplinary council to a person who has sent information to the syndic to the effect that a professional has committed an offence, but who is himself or herself a professional and party to the offence;

(*cont'd on next page*)

Explanatory notes (*cont'd*)

(8) prescribe penal provisions forbidding reprisals against a professional who, in good faith, has sent information to a syndic to the effect that one or more professionals have committed an offence, and introduce provisions to also grant the professional who sent the information immunity from judicial proceedings; and

(9) add the enteral and nasal routes to the routes by which prescribed ready-to-administer medications may be administered by certain persons, in particular, those acting within the framework of a home care program.

The Act also empowers the syndic, when proceedings are instituted against a professional for an offence punishable by five or more years of imprisonment, to request a disciplinary council to impose either a suspension or provisional restriction of the professional's right to practise or to use a reserved title.

The Act amends the Dental Act and the Veterinary Surgeons Act to allow the board of directors of the Ordre des dentistes du Québec and that of the Ordre des médecins vétérinaires du Québec to issue special specialist's permits together with a specialist's certificate.

Lastly, the Act amends the Notaries Act and the Act respecting registry offices in order to update provisions concerning notaries' official signature.

Chapter 11

AN ACT TO AMEND VARIOUS LEGISLATION MAINLY WITH RESPECT TO ADMISSION TO PROFESSIONS AND THE GOVERNANCE OF THE PROFESSIONAL SYSTEM

[*Assented to 8 June 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

PROFESSIONAL CODE

1. Section 4 of the Professional Code (chapter C-26) is amended

(1) by replacing "five" in the first paragraph by "seven";

(2) by replacing "which shall fix their salaries." in the first paragraph by "on the basis of the expertise and experience profiles approved by the Office. The Government shall fix their salaries.";

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

"Five of the members, including the chair and the vice-chair, must be professionals. Three among their number, including the chair or the vice-chair, shall be chosen from a list of at least seven names provided to the Government by the Interprofessional Council.";

(4) by replacing "The fifth member shall be a non-professional. He shall be selected on the basis of his" in the third paragraph by "The other two members must be non-professionals. They shall be selected on the basis of their";

(5) by inserting the following paragraphs after the third paragraph:

"At least one member of the Office must be 35 years of age or under at the time of appointment.

The composition of the Office must tend toward gender parity. The Office must also be composed of members whose cultural identity reflects the various components of Québec society as much as possible.";

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

"The chair and the vice-chair shall be appointed for a term of office of up to five years and may be reappointed once to serve in that capacity. The other members shall be appointed for a term of up to three years and may be reappointed twice to serve in that capacity."

2. Section 5 of the Code is amended by replacing "Commissioner for complaints concerning mechanisms for the recognition of professional competence" by "Commissioner for Admission to Professions".

3. Section 6 of the Code is amended by replacing "Three" in the first paragraph by "Five".

4. Section 12 of the Code is amended

(1) by replacing "in collaboration with each order, monitor the operation of the various mechanisms established within the order" in the first paragraph by "monitor the operation of the various mechanisms established within an order";

(2) by adding the following sentence at the end of the first paragraph: "Each order must collaborate with the Office in the exercise of that function.";

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

"The Office may, if it considers it necessary for the protection of the public, require an order to take corrective and appropriate follow-up measures and to comply with any other measure determined by the Office, including supervisory or monitoring measures.";

(4) by striking out "which is a regulation or by-law the board of directors is required to adopt under this Code or, as the case may be, under the Act constituting the professional order" in subparagraphs 3 and 4 of the third paragraph;

(5) by replacing "the Conférence des recteurs et des principaux des universités du Québec" in subparagraph *b* of subparagraph 7 of the third paragraph by "the Bureau de coopération interuniversitaire";

(6) by striking out subparagraphs 7.1, 7.2 and 12 of the third paragraph;

(7) by replacing "third" in the fourth paragraph by "fourth".

5. The Code is amended by inserting the following section after section 12:

"**12.0.1.** The Office must determine, by regulation and after consultation with the Interprofessional Council, the standards of ethics and professional conduct applicable to directors on a professional order's board of directors.

The regulation must

(1) state the ethics- and integrity-based values and principles that must guide directors in understanding the standards of ethics and professional conduct applicable to them;

(2) determine the duties and obligations of directors, including those they must comply with after the expiry of their terms, and the time for which they are bound by those duties and obligations;

(3) regulate or prohibit practices related to the remuneration of directors;

(4) require the board of directors to establish, in conformity with the standards determined by the Office, a code of ethics and professional conduct applicable to its members that takes into account the mission of the order, the values underlying its actions and its general management principles;

(5) establish the procedure governing examinations of and inquiries into conduct that may contravene the standards determined by the Office and those of the code of ethics and professional conduct, prescribe appropriate penalties and designate the authorities that are to determine or impose such penalties; and

(6) determine the cases in and procedure according to which directors may be temporarily relieved of their duties.

The regulation may, on the conditions it determines, extend the jurisdiction of an authority within an order or of its members to include the jurisdiction under subparagraph 5 of the second paragraph."

6. Section 12.3 of the Code is amended by replacing "various socioeconomic groupings" in paragraph 1 by "various socio-economic groups".

7. Section 14 of the Code is amended

(1) by replacing "after obtaining the authorization of the Minister or at the Minister's request" in the first paragraph by "on its own initiative or at the Minister's request";

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

"The Office informs the order's board of directors of the inquiry and the reasons for it. If the Office conducts an inquiry on its own initiative, it also informs the Minister."

8. Section 15 of the Code is amended by adding the following paragraph at the end:

"The Office may obtain information from departments, bodies, educational institutions and other persons on any training a professional order requires a person to acquire under a regulation made under paragraph *c*, *c*.1 or *c*.2 of section 93, paragraph *i* of section 94 as regards standards of equivalence, or paragraph *j*, *q* or *r* of that section."

9. Section 16.1 of the Code is amended

(1) by replacing "June" in the first paragraph by "September";

(2) by inserting "the highlights of the inquiries conducted by the Office and" after "include" in the first paragraph;

(3) by inserting ", 16.26" after "16.19" in the first paragraph.

10. The heading of Division II of Chapter II before section 16.9 of the Code is replaced by "COMMISSIONER FOR ADMISSION TO PROFESSIONS".

11. Section 16.9 of the Code is amended by replacing "Commissioner for complaints concerning mechanisms for the recognition of professional competence" by "Commissioner for Admission to Professions".

12. Section 16.10 of the Code is replaced by the following sections:

"**16.10.** The functions of the Commissioner are

(1) to receive and examine any complaint lodged by a person about admission to a profession;

(2) to monitor the operation of any process or activity relating to admission to a profession; and

(3) to follow the activities of the Pôle de coordination pour l'accès à la formation (Access to Training Coordination Hub) and, if necessary, to make the recommendations the Commissioner considers appropriate to it regarding such matters as the time it takes before training is offered.

For the purposes of this division, admission to a profession, in the case of a profession whose practice is supervised by a professional order, includes

(1) any process adopted by a professional order, the Office or the Government in relation to

(*a*) the issue of any permit or specialist's certificate;

(*b*) a person's entry on the roll for the first time;

(*c*) a decision under section 45.3;

(*d*) the issue of a special authorization granting a person legally authorized to practise the profession outside Québec the right to use a title reserved for members of that professional order in Québec or to engage in Québec in professional activities reserved to them in Québec; or

(*e*) any other application filed preceding admission to the profession; and

(2) any process or activity of a professional order, department, body, educational institution or other person in relation to the training, the demonstration of the competence or the assessment of the training or competence of an applicant for admission to a profession or a person who is the subject of a decision made under section 45.3, except

(*a*) programs of study established by the Minister responsible for Education or the Minister responsible for Higher Education which give access to permits issued by the professional orders;

(*b*) degree programs established by a university-level educational institution under paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1) which give access to permits issued by the professional orders;

(*c*) the basic vocational training regulation established by the Government under section 448 of the Education Act (chapter I-13.3); and

(*d*) the College Education Regulations established by the Government under section 18 of the General and Vocational Colleges Act (chapter C-29), except programs under subparagraph *c* of the third paragraph of that section.

"**16.10.1.** The Commissioner may

(1) submit advisory opinions or make recommendations to any professional order, department, body, educational institution or other person on any matter relating to admission to a profession;

(2) solicit or receive advice and suggestions from professional orders or interested groups and from the general public on any matter relating to admission to a profession; and

(3) conduct or commission studies and research that the Commissioner considers useful or necessary for the exercise of the Commissioner's functions.

"**16.10.2.** The Commissioner may designate one or more persons under the Commissioner's authority to exercise a function essential to the carrying out of any of the Commissioner's responsibilities under section 16.10."

13. Section 16.11 of the Code is amended

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

"The Commissioner may designate a person to conduct the inquiry on the Commissioner's behalf. The person so designated is vested with the same powers and immunity as the Commissioner and, if the person does not work for the Office, is required to take the oath set out in Schedule II.";

(2) by inserting "or on the Commissioner's behalf" after "Commissioner" in the second paragraph.

14. Section 16.13 of the Code is amended by adding the following subparagraph at the end of the second paragraph:

"(4) if the Commissioner is of the opinion, given the nature of the complaint, that the plaintiff may be referred to another authority."

15. Section 16.15 of the Code is amended

(1) by inserting ", department, body, educational institution or person" after "professional order" in the first paragraph;

(2) by replacing "the mechanisms for the recognition of professional competence" in the first paragraph by "any process or activity relating to admission to a profession";

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

"The Commissioner may do the same after monitoring the operation of a process or activity under subparagraph 2 of the first paragraph of section 16.10.";

(4) by inserting ", department, body, educational institution or person" after "professional order" and ", he or she" after both occurrences of "it" in the second paragraph.

16. Section 16.16 of the Code is amended by replacing "of the operation of the mechanisms for the recognition of professional competence" by "of any process or activity relating to admission to a profession".

17. Section 16.17 of the Code is amended by replacing "in a record relating to the monitoring of the operation of the mechanisms for the recognition of professional competence" by "in a record on the monitoring of the operation of any process or activity relating to admission to a profession".

18. Section 16.18 of the Code is amended by inserting ", department, body, educational institution or person" after "professional order".

19. Section 16.19 of the Code is amended by replacing "to monitor the operation of the mechanisms for the recognition of professional competence" in the second paragraph by "to monitor the operation of any process or activity relating to admission to a profession".

20. Section 16.21 of the Code is amended by inserting ", department, body, educational institution or person" after "professional order".

21. The Code is amended by inserting the following after section 16.21:

"**16.22.** The Commissioner does not have jurisdiction over matters referred to in sections 45 to 45.2, paragraphs 2 to 4.1 of section 46 and sections 46.0.1 and 48 to 53.

"**16.23.** The Commissioner shall refuse or cease to examine a complaint if the person whose interests are affected by the complaint enters into a private dispute prevention and resolution process or if the dispute is brought before any court referred to in section 1 of the Courts of Justice Act (chapter T-16).

"**CHAPTER II.1**

"ACCESS TO TRAINING COORDINATION HUB

"**16.24.** The Access to Training Coordination Hub is established. Its function is to draw up a status report on access to training, identify problems and issues related to training, identify statistical data collection needs, ensure collaboration between the professional orders, educational institutions and departments concerned, and propose solutions to the problems identified.

In this chapter, "training" means any training a professional order requires a person to acquire under a regulation made under paragraph *c*, *c*.1 or *c*.2 of section 93, paragraph *i* of section 94 as regards standards of equivalence, or paragraph *j*, *q* or *r* of that section.

"**16.25.** The Access to Training Coordination Hub is chaired by the chair of the Office and is composed of the other members designated by the Government after consultation with the Office.

The Hub may also appoint temporary members to participate in its proceedings.

"**16.26.** The Access to Training Coordination Hub shall file an activity report with the Government annually. The report must also be published on the Office's website.

"**16.27.** The Office may make recommendations on access to training to a department, body, professional order, educational institution or any other person.

Within 60 days after receiving a recommendation, the department, body, professional order, educational institution or person concerned shall inform the Office in writing of the actions it, he or she intends to take as a result of the recommendation or, if it, he or she has decided not to act upon the recommendation, of the reasons for that decision.

The Office shall, in its activity report, include the recommendations and an account of the follow-up given to them pursuant to this section."

22. Section 19.1 of the Code is amended by adding the following subparagraph at the end of the first paragraph:

"(5) the budget estimates of the Office."

23. Section 20 of the Code is amended

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

"The chair of the Council shall be elected by the members of the Council in the manner determined by a by-law adopted under the seventh paragraph. Unless a by-law adopted under the seventh paragraph provides otherwise, any member of a professional order may run for the office of chair of the Council.

The chair of the Council may not hold that office concurrently with the office of president of a professional order or any other function determined in a by-law adopted under the seventh paragraph. Neither may he act as a member designated by the board of directors pursuant to the first paragraph.

If the chair of the Council represented a professional order pursuant to the first paragraph, the professional order of which he is a member shall designate a substitute for him.";

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

"The Council shall adopt a by-law determining the term of office of the chair of the Council and the manner in which he is to be elected. The by-law may prescribe other eligibility criteria for the office of chair of the Council and determine other functions that are incompatible with that office.

The by-law comes into force on the fifteenth day following the date of its adoption."

24. Section 22 of the Code is amended by replacing "June" in the first paragraph by "September".

25. Section 39.8 of the Code is amended by inserting ", nasal, enteral" after "oral".

26. Section 39.9 of the Code is amended

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

"The Office may also, by regulation, determine the additional conditions and procedures a person referred to in section 39.7 or 39.8 must fulfil or complete to engage in the activities described in that section.";

(2) by inserting "or third" after "first" in the last paragraph.

27. Section 46.0.1 of the Code is amended by inserting "and, if applicable, in section 161.0.1," after "46" in the first paragraph.

28. Section 46.1 of the Code is amended by inserting the following subparagraph after subparagraph 4 of the first paragraph:

"(4.1) where requested by the order, a business email address established in the person's name;".

29. Section 59.3 of the Code is amended by replacing "55.2" by "55.2 or a proceeding for an offence punishable by a term of imprisonment of five years or more".

30. Section 60 of the Code is amended

(1) by adding the following sentence at the end of the first paragraph: "In addition, he must provide a business email address established in his name.";

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

"Unless another method of notification is prescribed, the transmission of a document to the professional's business email address may replace transmission to his elected domicile."

31. Section 61 of the Code is amended

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

"An order shall be administered by a board of directors consisting of a president and other directors whose number is to be determined by a regulation under paragraph *e* of section 93. That number must be at least 8 and not more than 15.";

(2) by inserting "other" after "all the" in the second paragraph.

32. Section 62 of the Code is amended

(1) by replacing "shall have the general administration of the affairs of the order and shall" in the first paragraph by "shall have the general supervision of the order and the management and supervision of the conduct of its affairs. It shall be responsible for carrying out the decisions of the order and those of the general meeting, and shall ensure the related follow-up. The board of directors shall also";

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

"The board of directors shall, in particular,

(1) see to the pursuit of the order's mission;

(2) determine the order's strategic directions;

(3) rule on the order's strategic choices;

(4) adopt the order's budget;

(5) adopt effective, efficient and transparent governance policies and practices; and

(6) see to the integrity of internal control rules, including risk management rules, and ensure the viability and sustainability of the order.";

(3) by striking out the second paragraph;

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

"The board of directors shall draw on the governance guidelines determined by the Office after consultation with the Interprofessional Council."

33. The Code is amended by inserting the following sections after section 62:

"**62.0.1.** The board of directors shall, in particular,

(1) appoint the secretary and the executive director of the order;

(2) ensure that the senior management of the order adheres to sound management practices;

(3) require its members and the employees of the order to take an oath of discretion and determine the form of the oath; however, the oath may not be construed as prohibiting the sharing of information or documents within the order for the protection of the public;

(4) require its members to take training on the role of a professional order's board of directors as regards such matters as governance and ethics and gender equality as well as training on ethnocultural diversity management, and make sure that such training is offered to them;

(5) require any person appointed by the order to develop or apply conditions for the issue of a permit or a specialist's certificate to take training on professional qualifications assessment, training on gender equality and training on ethnocultural diversity management, and make sure that such training is offered to such a person;

(6) make sure that continuing education activities, courses or periods on such subjects as ethics and professional conduct are offered to the members of the order and report on this in its annual report;

(7) ensure the fairness, objectivity, impartiality, transparency, effectiveness and promptness of the admission processes adopted by the order and make sure that those processes facilitate admission to a profession, in particular for persons trained outside Québec;

(8) cooperate with the authorities of the educational institutions concerned in Québec, in accordance with the terms and conditions fixed under the second paragraph of section 184, in the development and review of the programs of study leading to a diploma giving access to a permit or a specialist's certificate, the standards that the board of directors must prescribe by regulation under paragraph *c* of section 93, any other terms and conditions that the board of directors may determine by regulation under paragraph *i* of section 94, and the standards of equivalence applicable to those terms and conditions that the board of directors may prescribe under that regulation; and

(9) give any advice it considers useful to the Minister, the Office, the Interprofessional Council, educational institutions or any other person or body it sees fit.

"**62.0.2.** The board of directors shall publish, on the order's website, a service statement setting out its objectives with regard to its services and their quality.

The statement must specify the time frame within which services are to be provided and provide clear information on their nature and accessibility.

The board must also

(1) remain receptive to the expectations of persons likely to make requests or institute proceedings with the order;

(2) simplify the order's service delivery rules and procedures to the greatest extent possible; and

(3) encourage the order's employees to provide quality services and to collaborate in achieving the results targeted."

34. Section 62.1 of the Code is amended by inserting "shall be subject to the standards of ethics and professional conduct determined by the order and" after "such a committee" in paragraph 1.

35. Section 63 of the Code is amended by replacing the first paragraph by the following paragraph:

"The president and the other directors shall be elected on the dates set and for a term of at least two years but not more than four years determined by a regulation under paragraph *b* of section 93; they are eligible for re-election unless they have served the maximum number of consecutive terms that may be determined by the Order in the regulation. The president may not, however, serve more than three terms in that capacity."

36. Section 64 of the Code is amended by replacing the first paragraph by the following paragraph:

"The president shall be elected, as determined by the board of directors,

(*a*) by a general vote of the members of the order, by secret ballot; or

(*b*) by a vote of the elected directors and appointed directors, who shall elect the president from among the directors elected by secret ballot."

37. Section 65 of the Code is amended by adding the following sentences at the end of the first paragraph: "Regional representation shall be established for the purpose of ensuring regional diversity on the board of directors. The elected directors shall not represent the professionals of the region the elected directors come from."

38. Section 66.1 of the Code is amended

(1) by inserting "or who does not comply with rules of conduct applicable to the candidate established in a regulation under paragraph *a* of section 94" after "before the election" in the first paragraph;

(2) by adding the following sentence at the end of the first paragraph: "A candidate cannot be a member of the board of directors or an officer of a legal person or of any other group of persons whose principal object is promoting the rights or defending the interests of members of the order or of professionals in general."

39. Section 67 of the Code is amended by adding the following at the end of the first paragraph: "The nomination paper must contain only the information determined by the board of directors in the regulation. The information contained in the nomination paper constitutes the only electoral communication messages that a candidate may send to the members of the order; the board of directors may, however, in the regulation, establish a framework for the dissemination of other messages.

The Office, in collaboration with the Interprofessional Council, shall set guidelines for the messages or the means of electoral communication to be used by the candidates, including guidelines for messages that do not concern the protection of the public or whose purpose is to respond to other candidates' messages or regarding the use of social media or direct mail.

When adopting a regulation in accordance with the first paragraph, the board of directors shall draw on the guidelines set by the Office."

40. Section 76 of the Code is amended by adding the following paragraph at the end:

"An elected director shall be deemed to have resigned from the time the elected director no longer satisfies the eligibility rules applicable to candidates."

41. Section 77 of the Code is replaced by the following sections:

"**77.** If the number of candidates is less than the number of positions to be filled, any vacant position shall be filled by a member of the order appointed by the board of directors following an invitation for applications within 30 days after the election. Any member thus appointed shall be deemed to be an elected director of the board of directors whose term of office is of equivalent duration to that of the director whose position is vacant.

If the board does not include an elected director who was 35 years of age or under at the time of the election, at least one vacant position shall be filled in accordance with the first paragraph by a member who is 35 years of age or under.

"**77.1.** If, following an election, the board of directors does not include at least one elected director who was 35 years of age or under at the time of the election, the board shall appoint an additional director from among the members of the order who are 35 years of age or under following an invitation for applications within 30 days after the election. The member thus appointed is deemed to be an elected director of the board whose term of office is of equivalent duration to that of the other directors and who cannot be reappointed in that capacity.

In such a case, the board of directors shall be deemed to be regularly formed, although the number of directors is increased by one."

42. Section 78 of the Code is amended

(1) by striking out "or nine" in the first paragraph;

(2) by replacing "10" in the second paragraph by "9";

(3) by replacing "13 or more directors" in the third paragraph by "13 to 17 directors";

(4) by replacing "different socio-economic organizations" in the fourth paragraph by "various socio-economic groups";

(5) by adding the following sentences at the end of the fourth paragraph: "The Office cannot appoint a director who is a member of the board of directors or an officer of a legal person or of any other group of persons whose principal object is promoting the rights or defending the interests of members of the

order or of professionals in general. An appointed director shall be deemed to have resigned from the time the appointed director becomes such a member of a board of directors or such an officer."

43. The Code is amended by inserting the following section after section 78:

"**78.1.** Any appointment of a director to the board of directors of an order, made under this Code or the Act constituting an order by the Office or by such a board, must tend toward gender parity. The board of directors must also be composed of members whose cultural identity reflects the various components of Québec society as much as possible."

44. Section 79 of the Code is amended by replacing "the elected members of the board of directors or according to another mode of election" in the first paragraph by "the members of the board of directors or according to a mode of election, other than an election among the members of the board of directors,".

45. The Code is amended by inserting the following section after section 79:

"**79.1.** The directors of the board of directors of a professional order shall be subject to the standards of ethics and professional conduct determined by the Office under section 12.0.1 and to those in the code of ethics and professional conduct established by the board of directors under subparagraph 4 of the second paragraph of that section.

Each professional order must ensure public access to the code, including on its website, and publish it in its annual report.

Each professional order's annual report must, in addition, give an account of the number of cases dealt with and the follow-up given to them, the breaches of the standards of ethics and professional conduct noted during the year, and the decisions rendered and penalties imposed."

46. Section 80 of the Code is amended

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

"The president shall exercise a right of general supervision over the affairs of the board of directors. The president shall see, with the senior management of the order, that the board's decisions are implemented and require any information the president considers relevant to keep the board informed of any other matter relating to the pursuit of the order's mission. To the extent determined by the board, the president shall act as the order's spokesperson and representative.

The president shall also assume such other responsibilities as are assigned by the board but may not act as an officer.";

(2) by replacing "and the carrying out of its decisions and the decisions of the general meeting; the president shall co-ordinate the work of the board and of the general meeting and ensure continuity" in the second paragraph by "; the president shall see to the proper performance of the board; the president shall coordinate the work of the board and of the general meeting; the president shall see that the directors on the board comply with the standards of ethics and professional conduct applicable to them";

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

"The president may require information from a member of a committee created by the board of directors, from an employee of the order or from any person exercising, within the order, a function provided for in this Code or the Act constituting the order, including a syndic in regard to the conduct or progress of an inquiry.

The president is a director of the board of directors and has the right to vote.";

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

"The president may not exercise any other functions assigned under this Code or the Act constituting the order of which he is a member."

47. Section 81 of the Code is amended by replacing "in another way" in the first paragraph by "according to a mode of designation, other than designation by the board,".

48. Section 82 of the Code is amended by replacing "section 62" by "this Code or an Act constituting an order" and "three" by "six".

49. Section 85.1 of the Code is replaced by the following section:

"**85.1.** The board of directors shall determine the amount of the annual assessment, after consultation with the members in general meeting and after having considered the result of the consultation required under section 103.1, and of any supplementary or special assessment to be paid by the members of the order or certain classes of members on the basis of the professional activities in which they engage, and the date by which the assessment must be paid.

To come into force, a resolution passed by the board of directors under the first paragraph to determine a special assessment must be approved by a majority of the members in general meeting who vote on the matter.

A resolution determining an annual assessment is applicable for the year for which the assessment has been determined and it remains applicable, so long as it is not amended, for each subsequent year. A resolution determining a supplementary or special assessment is applicable for the specific purposes and the duration it specifies.

For the purposes of this section, a supplementary assessment is an assessment that has become necessary to enable the order to meet its obligations under a regulation of the Office under subparagraph 6 of the fourth paragraph of section 12 or a regulation of the Government under section 184 or to pay expenses resulting from the payment of compensation or expenses related to the procedure for recognizing the equivalence of diplomas issued outside Québec or the equivalence of training, or related to the carrying out of the provisions of this Code that pertain to professional discipline or inspection."

50. Section 86.0.1 of the Code is amended

(1) by inserting "and the standards of ethics and professional conduct applicable to their members," after "powers" in paragraph 2;

(2) by replacing "their members" in that paragraph by "those members".

51. Section 87 of the Code is amended by inserting the following paragraphs after paragraph 1:

"(1.1) provisions expressly stating that any act involving collusion, corruption, malfeasance, breach of trust or influence peddling is forbidden;

"(1.2) provisions requiring a member of an order to inform the syndic if the member has reason to believe that a situation likely to affect the competence or integrity of another member of the order has arisen;".

52. Section 93 of the Code is amended

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

"(*b*) fix the date of and procedure for the election of the president and the other elected directors, the date and time they are to take office and their term of office; the regulation may prescribe eligibility criteria for the office of elected director, including the office of president, and set a limit on the number of consecutive terms such directors may serve;";

(2) by replacing "the number of directors of" in paragraph *e* by "the number of directors, other than the president, on".

53. Section 94 of the Code is amended

(1) by inserting "rules of conduct applicable to any candidate for the office of director and" after "establish" in paragraph *a*;

(2) by adding "when the program of study leading to a diploma giving access to a permit issued by the order does not include learning activities on ethics and professional conduct, the board of directors must adopt a regulation under this paragraph making successful completion of training on ethics and professional conduct mandatory;" at the end of paragraph *i*;

(3) by replacing "of section 42 or paragraph *i* of section 94 of this Code" in paragraph *n* by "of issuing a permit, a specialist's certificate or a special authorization";

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

"In addition to what may be provided for in a regulation made under subparagraph *n* of the first paragraph, where a person applying for a permit, a specialist's certificate or a special authorization is incapable, for reasons beyond his or her control, of providing required documents or where providing such documents represents an excessive burden for the person, the board of directors may accept to consider other documents or other means of obtaining the information it would have received had the required documents been provided and of ascertaining whether the person's professional qualifications are equivalent to those he or she is purported to have according to the required documents."

54. Section 95.0.1 of the Code is amended by adding the following paragraph at the end:

"A regulation amending a regulation adopted by the board of directors under paragraph *c*.2 of section 93 is not subject to the consultation required under the second paragraph or the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1) if the purpose of the amending regulation is to update the professional competence requirements in the regulation it amends."

55. Section 96.1 of the Code is amended by striking out "shall see to the day-to-day administration of the order's affairs and" in the first paragraph.

56. Section 97 of the Code is amended

(1) by replacing the second sentence of the first paragraph by the following sentence: "That number must be at least three, but less than half the number of directors on the board of directors.";

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

"The president of the order is, by virtue of office, a member and the chair of the committee, and is entitled to vote. One member of the committee shall be designated by a vote of the members of the board of directors from among the elected directors. One other committee member shall be designated by a vote of the members of the board of directors from among the directors appointed by the Office and shall be a member of the committee as of the designation. Any other committee member shall be designated by a vote of the members of the board of directors from among the directors determined by the board.";

(3) by inserting "or every two years," after "year" in the third paragraph.

57. The Code is amended by inserting the following subdivision after section 100:

"§2.1. — *The executive director*

"**101.1.** The executive director is responsible for the general and day-to-day administration of the order's affairs. He shall see to the conduct of the order's affairs and follow up on decisions of the board of directors. He shall plan, organize, direct, supervise and coordinate the order's human, financial, physical and information resources in accordance with sound management practices.

The executive director shall report to the board of directors, to the extent and at the intervals determined by the latter, on his management, on the implementation of the board's decisions and on any other matter relating to the pursuit of the order's mission.

"**101.2.** The executive director may not exercise any other functions assigned under this Code or the Act constituting the professional order of which he is the executive director other than that of secretary of the order."

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

"**103.1.** At least 30 days before the annual general meeting, the secretary of the order must send information about the amount of the annual assessment to all the members of the order for comment. The information shall be accompanied by a draft resolution amending that amount, if applicable, the budget estimates for the fiscal year covered by the assessment, including a breakdown of the elected directors' remuneration, and a draft annual report."

59. Section 104 of the Code is amended by replacing the first paragraph by the following paragraphs:

"During the annual general meeting,

(1) the members of the order shall approve the elected directors' remuneration and appoint the auditors responsible for auditing the order's books and accounts;

(2) the secretary shall file a report on the consultation provided for in section 103.1;

(3) the members of the order shall again be consulted about the amount of the annual assessment; and

(4) the president of the order shall submit a report on the activities of the board of directors and the financial statement of the order.

The report required under subparagraph 4 of the first paragraph must comply with the standards prescribed by regulation of the Office under subparagraph *b* of subparagraph 6 of the fourth paragraph of section 12 and must in particular mention the number of permits of each category issued during the preceding fiscal year."

60. Section 106 of the Code is amended by replacing "at least five days before the date fixed for the meeting" by "at least 10 days before the date fixed for the meeting. The meeting must be held within 30 days of the request".

61. Section 108.6 of the Code is amended by replacing "secretary and" in paragraph 1 by "secretary, executive director and".

62. Section 108.7 of the Code is amended by replacing the second paragraph by the following paragraph:

"The name of a member against whom a complaint or a request under section 122.0.1 is made and the subject of the complaint or request are also public information as of their service on the member by the secretary of the disciplinary council."

63. Section 115.7 of the Code is amended by inserting ", in particular through training related to the derogatory acts referred to in section 59.1 and such acts of a similar nature as are set out in the code of ethics of the members of a professional order," after "functions" in paragraph 6.

64. Section 116 of the Code is amended

(1) by inserting "and every request made under section 122.0.1" at the end of the second paragraph;

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

"A complaint made against a professional in connection with facts for which the syndic has granted him immunity under section 123.9 is also inadmissible."

65. Section 117 of the Code is amended by adding the following paragraph at the end:

"The board of directors shall make sure that disciplinary council members, other than the chair, are offered training that is related to their functions. The training must in particular cover the derogatory acts referred to in section 59.1 and such acts of a similar nature as are set out in the code of ethics of the members of the professional order."

66. The Code is amended by inserting the following section after section 121:

"**121.0.1.** The board of directors shall require the syndic and, if applicable, the assistant syndics and corresponding syndics to take training related to their functions and shall make sure that such training is offered to them. The training must in particular cover the derogatory acts referred to in section 59.1 and such acts of a similar nature as are set out in the code of ethics of the members of the professional order."

67. Section 122 of the Code is amended

(1) by replacing "third" in the first paragraph by "fourth";

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

"It is forbidden to take or threaten to take reprisals against a person on the ground that the person has sent information to a syndic to the effect that a professional has committed an offence referred to in section 116 or on the ground that the person has cooperated in an inquiry conducted by a syndic."

68. The Code is amended by inserting the following sections after section 122:

"**122.0.1.** A syndic may, when of the opinion that proceedings instituted against a professional for an offence punishable by a term of imprisonment of five years or more are related to the practice of the profession, request that a disciplinary council immediately impose on the professional either a suspension or provisional restriction of the right to engage in professional activities or to use a title reserved to the members of the order, or conditions the professional must meet in order to be allowed to continue to practise the profession or to use the title reserved to the members of the order.

"**122.0.2.** The syndic's request shall be received by the secretary of the disciplinary council, who must send a copy to the senior chair as soon as possible.

The request must be heard and decided by preference after notice is served on the professional and the Director of Criminal and Penal Prosecutions, or any other authority responsible for the proceedings on which the request is based, by the secretary of the disciplinary council in accordance with the Code of Civil Procedure (chapter C-25.01) at least two clear working days before the beginning of the hearing. The hearing must begin not later than 10 days after service of the request and the disciplinary council shall render its decision within 7 days following the end of the hearing.

The rules for the hearing of a complaint apply to the request, with the necessary modifications.

"**122.0.3.** Following the hearing, the disciplinary council may, if it considers that the protection of the public requires it, make an order immediately imposing on the professional either a suspension or provisional restriction of the right to engage in professional activities or to use a title reserved to the members of the order, or conditions the professional must meet in order to be allowed to continue to practise the profession or to use the title reserved to the members of the order. In rendering its decision, the disciplinary council considers how the alleged offence is related to the practice of the profession or how public trust in the order's members could be compromised if the disciplinary council fails to issue an order.

The order becomes enforceable on being served on the respondent by the secretary of the disciplinary council in accordance with the Code of Civil Procedure (chapter C-25.01). However, where the order is rendered in the presence of one of the parties, it is deemed to have been served on that party on being so rendered; the secretary shall indicate in the minutes the presence or absence of the parties when the council renders the order.

The fifth, sixth and seventh paragraphs of section 133 apply to the publication of a notice of the decision.

"**122.0.4.** The order under section 122.0.3 remains in force until the earliest of the following events:

(1) the decision of the prosecutor to stay or withdraw all charges in the proceedings on which the request was based;

(2) the decision to acquit the respondent or to stay all charges in the proceedings on which the request was based;

(3) the decision of a syndic not to lodge a complaint with the disciplinary council in connection with the facts referred to in the charges in the proceedings on which the request was based;

(4) the final and enforceable decision of the disciplinary council or the Professions Tribunal, as the case may be, on the request for provisional striking off the roll or immediate provisional restriction of the right to engage in professional activities filed under section 130 in respect of the complaint lodged by the syndic in connection with the facts referred to in the charges in the proceedings on which the request made under section 122.0.1 was based; and

(5) the expiry of a period of 120 days from the date on which the order was made under section 122.0.3, if no complaint by the syndic or application for the renewal of an order is filed within that period.

The syndic's decision under subparagraph 3 of the first paragraph shall be served on the disciplinary council by way of a notice to the secretary of the council, who must send a copy to the senior chair and the professional.

"**122.0.5.** Sections 122.0.2 and 122.0.3 apply, with the necessary modifications, to the application for the renewal of an order under section 122.0.3."

69. Section 123.3 of the Code is amended by inserting the following paragraph after the fifth paragraph:

"The board of directors shall require the persons appointed in accordance with the third paragraph to take training related to their functions and shall make sure that such training is offered to them. The training must in particular cover the derogatory acts referred to in section 59.1 and such acts of a similar nature as are set out in the code of ethics of the members of the professional order."

70. The Code is amended by inserting the following section after section 123.8:

"**123.9.** Where the person who has sent information to the syndic to the effect that a professional has committed an offence is a professional who is himself a party to the offence, a syndic may, if the syndic considers it warranted by the circumstances, grant that person immunity from any complaint lodged with the disciplinary council in connection with the facts related to the commission of the offence.

A syndic must, before granting immunity, consider such factors as the protection of the public, the importance of maintaining public trust in the members of the order, the nature and seriousness of the offence, the importance of the alleged facts for the conduct of the inquiry and their reliability, the professional's collaboration during the inquiry and the extent of the professional's participation in the offence."

71. Section 124 of the Code is amended by adding the following paragraphs at the end:

"Neither shall the oath be construed as prohibiting the sharing of useful information or documents between the syndics of different professional orders for the same purpose.

The second paragraph shall not however operate to authorize a syndic to disclose information that is protected by professional secrecy between an advocate or a notary and a client."

72. Section 127 of the Code is amended by replacing "third" in the second paragraph by "fourth".

73. Section 151 of the Code is amended

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

"The council may condemn the respondent who has been found guilty to pay a portion of the expenses incurred by the order to conduct an inquiry if the respondent acted in an excessive or unreasonable manner during the inquiry

and therefore contrary to the requirements of good faith. The expenses incurred by the order to conduct an inquiry include, in particular, a syndic's salary as well as the expenses of an investigator or expert whose services have been retained by a syndic.";

(2) by inserting "or to the expenses incurred by the order to conduct an inquiry" after "Where a condemnation to costs" in the last paragraph;

(3) by inserting "or of the expenses incurred by the order to conduct an inquiry" after "a list of costs" in the last paragraph.

74. Section 156 of the Code is amended

(1) by replacing "$1,000 nor more than $12,500" in subparagraph *c* of the first paragraph by "$2,500 nor more than $62,500";

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

"The disciplinary council shall impose at least the following penalties on a professional found guilty of having engaged in a derogatory act referred to in section 59.1 or an act of a similar nature set out in the code of ethics of the members of the professional order:

(*a*) in accordance with subparagraph *b* of the first paragraph, striking off the roll for at least five years, unless he convinces the council that striking off for a shorter time would be justified in the circumstances; and

(*b*) a fine, in accordance with subparagraph *c* of the first paragraph.

When determining the penalties to be imposed under the second paragraph, the council shall take into account

(*a*) the seriousness of the facts of which the professional was found guilty;

(*b*) the conduct of the professional during the syndic's inquiry and, if applicable, during the processing of the complaint;

(*c*) the measures taken by the professional to facilitate his reintegration into the practice of his profession;

(*d*) how the offence is related to what characterizes the practice of the profession; and

(*e*) the impact of the offence on public trust in the order's members and in the profession itself.

The disciplinary council shall impose at least temporary striking off the roll in accordance with subparagraph *b* of the first paragraph on a professional found guilty of having appropriated, without entitlement, sums of money or securities held by him on behalf of a client or of having used sums of money

or securities for purposes other than those for which they were entrusted to him in the practice of his profession.";

(3) by replacing "fifth" in the last paragraph by "seventh".

75. Section 157 of the Code is amended by replacing "fifth" in the first paragraph by "seventh".

76. Section 158 of the Code is amended by replacing "fifth" in the third paragraph by "seventh".

77. Section 158.1 of the Code is amended by inserting "or of an act of a similar nature set out in the code of ethics of the members of the order" after "59.1" in subparagraph 2 of the second paragraph.

78. Section 160 of the Code is amended by replacing "submit to a program with a view to facilitating his reintegration into the practice of his profession" in the second paragraph by "to undergo training, psychotherapy or an intervention program to allow him to improve his behaviour and attitudes and facilitate his reintegration into the practice of the profession".

79. Section 161 of the Code is amended by replacing "A professional struck off the roll" in the first paragraph by "Except in the case of a professional struck off the roll for a derogatory act referred to in section 59.1 or for an act of a similar nature set out in the code of ethics of the members of his professional order, a professional struck off the roll".

80. The Code is amended by inserting the following section after section 161:

"**161.0.1.** A professional struck off the roll for a derogatory act referred to in section 59.1 or for an act of a similar nature set out in the code of ethics of the members of his professional order must, in order to be again entered on the roll, request an opinion from the disciplinary council on or after the 45th day before the end of the time for which he is struck off, by way of a petition served on the council's secretary, the order's syndic and the senior chair at least 10 days before it is to be filed.

The professional must show that he has the appropriate behaviour and attitude to be a member of the order, has complied with the final and enforceable decision of the council or of the Professions Tribunal, as the case may be, and has taken the necessary measures to avoid repeating the offence for which he was struck off the roll.

If the petition is receivable, the disciplinary council shall, in its opinion, make an appropriate recommendation to the board of directors that may be accompanied by a restriction of the right to engage in professional activities or by other conditions it considers reasonable for the protection of the public. The board of directors shall decide the matter finally."

81. Section 164 of the Code is amended

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

"(1) a decision of the disciplinary council ordering a provisional striking off the roll, a suspension or a provisional restriction of the right to engage in professional activities or to use a title reserved to the members of the order, setting conditions the professional must meet in order to be allowed to continue to practise the profession or to use the title reserved to the members of the order, allowing or dismissing a complaint or imposing a penalty;";

(2) by replacing "fifth" in subparagraph 1.1 of the first paragraph by "seventh".

82. Section 166 of the Code is amended

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

"(1.1) an order under section 122.0.3 imposing immediately on the professional either a suspension or provisional restriction of the right to engage in professional activities or to use a title reserved to the members of the order, or conditions the professional must meet in order to be allowed to continue to practise the profession or to use the title reserved to the members of the order;";

(2) by inserting "or fourth" after "second" in subparagraph 4 of the second paragraph.

83. Section 183 of the Code is amended by replacing "third" by "fourth".

84. Section 184 of the Code is amended by replacing "third" in the first and second paragraphs by "fourth".

85. Section 184.3 of the Code is amended by replacing "lodged with" by "and requests submitted to".

86. Section 188 of the Code is amended by replacing the first paragraph by the following paragraph:

"Every person who contravenes a provision of this Code, of the Act or letters patent constituting an order or of an amalgamation or integration order is guilty of an offence and is liable to a fine of not less than $2,500 nor more than $62,500 in the case of a natural person and of not less than $5,000 nor more than $125,000 in other cases."

87. Section 188.2.1 of the Code is amended by striking out "knowingly" and "but".

88. The Code is amended by inserting the following section after section 188.2.1:

"**188.2.2.** Every person who takes or threatens to take reprisals against a person on the grounds that that person has sent information to a syndic to the effect that a professional has committed an offence referred to in section 116 or that that person has cooperated in an inquiry conducted by a syndic is guilty of an offence and is liable to the fine prescribed in section 188.

The demotion, suspension, dismissal or transfer of that person or any other disciplinary measure or measure that adversely affects that person's employment or conditions of employment are presumed to be reprisals."

89. Section 188.3 of the Code is amended

(1) by replacing "188.2 or 188.2.1" by "188.2, 188.2.1 or 188.2.2";

(2) by striking out "knowingly".

90. Section 189 of the Code is amended by replacing "made under it" in the second paragraph by "adopted by the board of directors of the order constituted under it".

91. Section 189.0.1 of the Code is amended

(1) by replacing "one year" in the first paragraph by "three years";

(2) by replacing "five years" in the second paragraph by "seven years".

92. Section 189.1 of the Code is amended by adding the following paragraphs at the end:

"The proceedings are prescribed three years after the date on which the prosecutor becomes aware of the commission of the offence.

However, no proceedings may be brought if more than seven years have elapsed since the commission of the offence.

A certificate from the secretary of an order attesting the date on which the order became aware of the commission of the offence constitutes, in the absence of any evidence to the contrary, sufficient proof of that fact."

93. Section 193 of the Code is amended by replacing "or the secretary of the order" in paragraph 6 by ", the secretary of the order or the executive director".

94. The Code is amended by inserting the following section after section 193:

"**193.1.** A person cannot be prosecuted for having, in good faith, sent information to a syndic to the effect that a professional has committed an offence or for having cooperated in an inquiry conducted by a syndic, whatever the conclusions of the syndic's inquiry."

AMENDING PROVISIONS CONCERNING OTHER ACTS CONSTITUTING PROFESSIONAL ORDERS

AGROLOGISTS ACT

95. Section 5 of the Agrologists Act (chapter A-12) is amended by replacing "three" by "four".

96. Section 6 of the Act is amended by striking out ", for a term which shall be determined by regulation of the board of directors".

97. Section 10.2 of the Act is replaced by the following section:

"**10.2.** Where an executive committee is constituted under section 96 of the Professional Code (chapter C-26), the president and vice-president of the Order shall be members of the committee by virtue of office.

Another member of the executive committee shall be designated by a vote of the members of the board of directors from among the members appointed by the Office and two other members shall be designated by a vote of the members of the board of directors from among the elected members."

ARCHITECTS ACT

98. Section 5 of the Architects Act (chapter A-21) is replaced by the following section:

"**5.** The Order shall be governed by a board of directors constituted as prescribed in the Professional Code (chapter C-26)."

LAND SURVEYORS ACT

99. Section 7 of the Land Surveyors Act (chapter A-23) is replaced by the following section:

"**7.** The Order shall be governed by a board of directors constituted as prescribed in the Professional Code (chapter C-26)."

100. Section 8 of the Act is repealed.

101. Section 9 of the Act is amended by replacing "elected directors shall designate from among their number" by "directors shall designate from among the elected directors".

102. Section 15 of the Act is replaced by the following section:

"**15.** If an executive committee is constituted under section 96 of the Professional Code (chapter C-26), the president and vice-president of the Order shall be members of the committee by virtue of office.

Another member of the executive committee shall be designated by a vote of the members of the board of directors from among the members appointed by the Office and two other members shall be designated by a vote of the members of the board of directors from among the elected members."

ACT RESPECTING THE BARREAU DU QUÉBEC

103. Section 10 of the Act respecting the Barreau du Québec (chapter B-1) is amended by replacing "who have been on the Roll for 10 years or less" in the second paragraph by "35 years of age or under at the time of their election".

104. Section 10.1 of the Act is amended by replacing the third paragraph by the following paragraph:

"A candidate for the office of director cannot be a member of the board of directors or an officer of a legal person or of any other group of persons whose principal object is promoting the rights or defending the interests of the members of the Bar or of professionals in general."

105. Section 11 of the Act is amended by replacing "over the affairs of the Bar" in subsection 1 by "over the affairs of the Bar's board of directors".

106. Section 12 of the Act is amended by replacing "one year" in the second paragraph by "of the same duration as the terms of the other directors".

DENTAL ACT

107. Section 6 of the Dental Act (chapter D-3) is replaced by the following section:

"**6.** The Order shall be governed by a board of directors constituted as prescribed in the Professional Code (chapter C-26)."

108. Section 7 of the Act is repealed.

109. Section 9 of the Act is amended

(1) by replacing "elected directors" in the first and second paragraphs by "directors";

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

"The president is elected for a term of four years and may not serve more than two consecutive terms."

110. Section 12 of the Act is amended by striking out "The president and".

111. Section 13 of the Act is amended

(1) by replacing "elective members of the board of directors shall by secret ballot designate from among their number a vice-president and two members who shall be members of the executive committee" in the first paragraph by "members of the board of directors shall by secret ballot designate a vice-president from among the elected members";

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

"If an executive committee is constituted under section 96 of the Professional Code (chapter C-26), the president and vice-president shall be members of the committee by virtue of office.";

(3) by inserting "and two other members shall be designated by secret ballot by the members of the board of directors from among the elected members" after "Office" in the third paragraph.

112. The Act is amended by inserting the following section after section 19:

"**19.1.** The board of directors may, by regulation, establish special specialist's permits to be issued together with a specialist's certificate. Such a regulation must contain the reasons justifying the issue of such a permit and determine the terms and conditions for issuing it as well as the title, abbreviation and initials its holder may use.

Section 95.0.1 of the Professional Code (chapter C-26) applies to any regulation adopted pursuant to the first paragraph."

113. The Act is amended by inserting the following sections after section 31:

"**31.1.** The board of directors may issue a special specialist's permit to practise professional activities in the field of a class of specialization it defines under paragraph *e* of section 94 of the Professional Code (chapter C-26), together with a specialist's certificate corresponding to that class of specialization, to every person who meets the terms and conditions for its issue determined by regulation adopted under the first paragraph of section 19.1.

"**31.2.** Section 42.1 of the Professional Code (chapter C-26) applies, with the necessary modifications, when the person referred to in section 31.1 must meet one of the conditions set out in a regulation adopted under the first paragraph of section 19.1 to obtain a special specialist's permit.

The training that the order may require a person to acquire under such a regulation is referred to in the second paragraphs of sections 15 and 16.24 of the Professional Code."

NURSES ACT

114. Section 5 of the Nurses Act (chapter I-8) is amended by replacing "28" in the first paragraph by "15 other".

115. Sections 6 and 7 of the Act are repealed.

116. Section 8 of the Act is amended by striking out the second occurrence of "elected".

117. Section 9 of the Act is amended

(1) by replacing ", of the treasurer and of two members of the executive committee" in the first paragraph by "and the treasurer";

(2) by striking out "shall be elected from among the elected directors, by the vote of such directors" in the second paragraph;

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

"If an executive committee is constituted under section 96 of the Professional Code (chapter C-26), the president is a member of the committee by virtue of office.";

(4) by striking out "by the vote of such directors" in the fourth paragraph.

118. Section 10 of the Act is amended by replacing "filled by a director elected by the council of the section to which the director whose position became vacant belonged" in the second paragraph by "filled in accordance with section 79 of the Professional Code (chapter C-26)".

119. Section 11 of the Act is amended by striking out the third paragraph.

120. Section 21 of the Act is amended by replacing "at least 11" in the first paragraph by "not more than 12".

121. Section 25.2 of the Act is amended by replacing ", a vice-president and the directors who will form part of the board of directors" by "and a vice-president".

ENGINEERS ACT

122. Section 9 of the Engineers Act (chapter I-9) is amended by replacing the second paragraph by the following paragraph:

"The board of directors shall be constituted as prescribed in the Professional Code (chapter C-26)."

123. Section 10 of the Act is repealed.

VETERINARY SURGEONS ACT

124. The Veterinary Surgeons Act (chapter M-8) is amended by inserting the following section after section 6.1:

"**6.2.** The board of directors may, by regulation, establish special specialist's permits to be issued together with a specialist's certificate. Such a regulation must contain the reasons justifying the issue of such a permit, determine the terms and conditions for issuing it as well as the title, abbreviation and initials its holder may use.

Section 95.0.1 of the Professional Code (chapter C-26) applies to the regulation adopted pursuant to the first paragraph."

125. The Act is amended by inserting the following sections after section 8:

"**8.1.** The board of directors may issue a special specialist's permit to practise professional activities in the field of a class of specialization it defines under paragraph *e* of section 94 of the Professional Code (chapter C-26), together with a specialist's certificate corresponding to that class of specialization, to every person who meets the terms and conditions for its issue determined by regulation adopted under the first paragraph of section 6.2.

"**8.2.** Section 42.1 of the Professional Code (chapter C-26) applies, with the necessary modifications, when the person referred to in section 8.1 must meet one of the conditions set out in a regulation adopted under the first paragraph of section 6.2 to obtain a special specialist's permit.

The second paragraphs of sections 15 and 16.24 of the Professional Code apply to the training that the order may require a person to acquire under such a regulation."

MEDICAL ACT

126. Section 6 of the Medical Act (chapter M-9) is amended by replacing "28" by "14 other".

127. Section 7 of the Act is amended

(1) by replacing "Twenty" in the first paragraph by "Eleven";

(2) by striking out the third paragraph.

128. Section 9 of the Act is replaced by the following section:

"**9.** The directors shall by secret ballot elect the president of the Order from among the elective directors.

An election for the office of president shall be held every four years at the first meeting of the board of directors following the first Wednesday in October.

The president is elected for a term of four years and may not serve more than two consecutive terms.

If a president is elected for a term exceeding his term as director, he shall cease to serve his term as president on the expiry of his term as director, unless he is re-elected as director. In such a case, he shall remain in office as president for the unexpired portion of his term as president."

129. Section 11 of the Act is amended by striking out "and the faculties of medicine" in the first paragraph.

130. Section 12 of the Act is amended by striking out "The president and".

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

"**13.** Every two years, at the first meeting of the board of directors following the first Wednesday in October, the members of the board of directors shall by secret ballot designate a vice-president from among the elective directors.

At the same meeting, where an executive committee is constituted under section 96 of the Professional Code (chapter C-26), a member of the executive committee shall be designated by secret ballot of the members of the board of directors from among the members appointed by the Office and two other members shall be designated by secret ballot of the members of the board of directors from among the elective directors. The president and vice-president shall be members of the committee by virtue of office."

NOTARIAL ACT

132. Section 56 of the Notarial Act (chapter N-2) is amended by striking out ", the executive committee".

133. Sections 66, 67, 69, 70, 139, 140, 145, 147, 148, 150 and 151 of the Act are amended by replacing all occurrences of "executive committee" by "board of directors".

NOTARIES ACT

134. Section 5 of the Notaries Act (chapter N-3) is amended by striking out the first paragraph.

135. Section 6 of the Act is amended by striking out ", and establish rules governing the election or appointment of a substitute member to fill a vacancy" in subparagraph 5 of the first paragraph.

136. Section 8 of the Act is amended

(1) by striking out ", on the recommendation of the executive committee," in paragraph 3;

(2) by striking out paragraph 6.

137. Section 9 of the Act is amended by replacing the first paragraph by the following paragraph:

"Where an executive committee is constituted under section 96 of the Professional Code (chapter C-26), the president and vice-president of the Order shall be members of the committee by virtue of office."

138. Section 12 of the Act is amended

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

"The board of directors shall constitute a committee to decide applications for admission to the professional training program, for entry on the roll of the Order or for resumption of the right to practise. The committee members shall take the oath set out in Schedule II to the Professional Code (chapter C-26); however, the oath is not to be construed as prohibiting the sharing of information or documents within the Order for the protection of the public.

To that end, the committee shall ascertain whether a candidate has the moral character and the conduct, competence and qualifications required to practise the notarial profession.";

(2) by striking out "executive" in the second paragraph;

(3) by replacing ", to the secretary of the Order and, if applicable, to the committee to which the powers referred to in this section are delegated pursuant to paragraph 6 of section 8, and its members and secretary" in the third paragraph by "and to the secretary of the Order";

(4) by replacing ", the secretary of the Order or, if applicable, a member or the secretary of the committee to which powers are delegated pursuant to paragraph 6 of section 8" in the fourth paragraph by "or the secretary of the Order";

(5) by striking out "executive" in the last paragraph.

139. Section 13 of the Act is amended by striking out "executive".

140. Sections 20 to 24 of the Act are replaced by the following sections:

"**20.** A notary shall practise under his or her name.

"**21.** A notary's official signature shall be written or affixed by means of a technological process.

The official written signature shall consist of the notary's signature followed by the title "notary" or "notaire".

A notary must obtain the authorization of the secretary of the Order to use the notary's official signature affixed by means of a technological process.

"**22.** A notary must use his or her official signature when signing notarial acts.

A notary may also affix his or her official signature on any document that he or she is to sign in the practice of his or her profession.

"**23.** Before being entered on the roll for the first time or resuming the right to practise, a person must file with the Order a specimen of his or her official written signature and written initials executed before a notary who has verified the person's identity.

A notary cannot change his or her official written signature or written initials without first having filed a specimen of his or her new official written signature or new written initials with the Order.

The board of directors fixes the procedure according to which a notary's official written signature and written initials must be filed.

"**24.** The secretary of the Order is the person authorized to certify the official signature of a notary and his or her membership in the Order."

141. Section 29 of the Act is amended by replacing "the executive committee may, in accordance with section 12," in the second paragraph by "the committee constituted under section 12 may, in accordance with that section,".

142. Section 69 of the Act is amended by replacing "and with the authorization of the executive committee" by "with its authorization".

143. Sections 71, 73, 77 to 79 and 83 of the Act are amended by replacing all occurrences of "executive committee" and "the committee" by "board of directors" and "the board", respectively.

144. Section 98 of the Act is amended

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

"(1) prescribing the conditions and procedure for authorizing the use of an official signature affixed by means of a technological process and those for revoking such authorization, and determining the technological process that must be used to affix it and the minimal conditions a certification service provider must meet;";

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

"Regulations under subparagraph 1 of the first paragraph shall be submitted to the Government, which may approve them with or without amendment, on the recommendation of the ministers responsible for the Act respecting registry offices (chapter B-9) made after consultation with the Office des professions.";

(3) by replacing "1" in the second paragraph by "2".

PHARMACY ACT

145. Section 5 of the Pharmacy Act (chapter P-10) is repealed.

AMENDING PROVISIONS CONCERNING OTHER ACTS

ACT RESPECTING REGISTRY OFFICES

146. Section 5.1 of the Act respecting registry offices (chapter B-9) is replaced by the following section:

"**5.1.** For the purposes of the laws respecting the publication of rights and in order to allow the use of a technological process to sign applications for registration and other documents presented for registration to the registrar,

(1) the secretary of the Ordre des arpenteurs-géomètres du Québec shall assign to all land surveyors who apply therefor a personal code allowing them to affix their signature;

(2) the secretary of the Ordre des notaires du Québec shall authorize, in accordance with the Notaries Act (chapter N-3), all notaries who apply therefor to use their official signature affixed by means of a technological process.

The use of a technological process by a member of a professional order or any other user may not in any case result in costs to the State. Thus, where a member of a professional order or another user uses a technological signature

process, it must be compatible with the system used for the publication of rights. All the necessary verifications relating to such a signature, in particular those prescribed by the regulations on the publication of rights, must also be carried out without cost to the State."

ACT RESPECTING LABOUR STANDARDS

147. Section 3.1 of the Act respecting labour standards (chapter N-1.1), amended by section 43 of the Act to facilitate the disclosure of wrongdoings relating to public bodies (2016, chapter 34) and by section 27 of the Act to combat maltreatment of seniors and other persons of full age in vulnerable situations (2017, chapter 10), is again amended by replacing "12" in the second paragraph by "13".

148. Section 122 of the Act, amended by section 44 of the Act to facilitate the disclosure of wrongdoings relating to public bodies and by section 28 of the Act to combat maltreatment of seniors and other persons of full age in vulnerable situations, is again amended by adding the following subparagraph after subparagraph 12 of the first paragraph:

"(13) on the ground that the employee has sent information to the syndic of a professional order to the effect that a professional has committed an offence referred to in section 116 of the Professional Code (chapter C-26)."

149. Section 140 of the Act, amended by section 45 of the Act to facilitate the disclosure of wrongdoings relating to public bodies, is again amended by replacing "and 11" in paragraph 6 by ", 11 and 13".

MISCELLANEOUS AND FINAL PROVISIONS

150. Until such time as the Government designates the members of the Access to Training Coordination Hub under section 16.25 of the Professional Code (chapter C-26), enacted by section 21, the Hub is to be constituted of the respective representatives of

(1) the Minister of Education, Recreation and Sports;

(2) the Minister of Employment and Social Solidarity;

(3) the Minister responsible for Higher Education;

(4) the Minister of Immigration, Diversity and Inclusiveness;

(5) the Minister of International Relations and La Francophonie;

(6) the Minister of Health and Social Services;

(7) the Bureau de coopération interuniversitaire;

(8) the Québec Interprofessional Council;

(9) the Fédération des cégeps; and

(10) the Commission des partenaires du marché du travail.

151. The board of directors of an order must, not later than 8 June 2021, be established in accordance with the provisions of this Act.

The board of directors of an order may, by resolution, provide that the term of its directors is to end at the first election following the coming into force of this Act. In order to ensure that directors are replaced on a rotating basis, such a resolution may determine, for some of the director positions to be filled at that election, a term of office of a shorter duration than that provided for in the Act or regulation that sets it.

152. Despite section 80 of the Professional Code, as amended by section 46, the president of the board of directors of an order may, until 8 June 2018, hold that office concurrently with the office of executive director.

153. Section 39.8 of the Professional Code, as amended by section 25, is deemed to have always read as also authorizing the administration of prescribed ready-to-administer medications by enteral or nasal route.

154. Proceedings instituted before 8 June 2017 may serve as grounds for a request referred to in section 122.0.1 of the Professional Code, enacted by section 68.

155. This Act comes into force on 8 June 2017, except

(1) section 29, which comes into force on 8 July 2017;

(2) sections 1, 3, 5, 45, 48, 49, 58 and 59, which come into force on 1 January 2018;

(3) section 39, which comes into force on 8 June 2018;

(4) section 146, which comes into force on the date to be set by the Government.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 12
AN ACT TO AMEND THE CIVIL CODE AND OTHER LEGISLATIVE PROVISIONS AS REGARDS ADOPTION AND THE DISCLOSURE OF INFORMATION

Bill 113
Introduced by Madam Stéphanie Vallée, Minister of Justice
Introduced 6 October 2016
Passed in principle 2 December 2016
Passed 16 June 2017
Assented to 16 June 2017

Coming into force: **on the date or dates to be set by the Government, but not later than 16 June 2018, except paragraph 1 of section 4, sections 8 and 9, section 10 except to the extent that it enacts article 199.10 of the Civil Code, sections 12, 15, 16 and 19 to 21, section 22 to the extent that it enacts article 565.1 of the Civil Code, sections 23, 27, 31, 34, 38, 40 to 53 and 55, paragraph 1 of section 56, sections 57 to 60, section 61 to the extent that it enacts the first paragraph of section 71.3.5 and sections 71.3.6 to 71.3.8, 71.3.10, 71.3.11 and 71.3.14 of the Youth Protection Act (chapter P-34.1), sections 62 to 67, 70, 71 and 73 to 79, paragraphs 1 and 3 of section 82 and sections 83 to 85 and 88 to 101, which come into force on 16 June 2017**

Legislation amended:

Civil Code of Québec
Health Insurance Act (chapter A-29)
Code of Civil Procedure (chapter C-25.01)
Youth Protection Act (chapter P-34.1)
Act respecting health services and social services (chapter S-4.2)

Legislation repealed:

Act respecting adoptions of children domiciled in the People's Republic of China (chapter A-7.01)

Ministerial Orders amended:

Ministerial Order respecting the adoption without a certified body of a child domiciled outside Québec by a person domiciled in Québec (chapter P-34.1, r. 2)
Ministerial Order respecting the certification of intercountry adoption bodies (chapter P-34.1, r. 3)

Explanatory notes

The Act amends mainly the Civil Code and the Youth Protection Act by introducing, among other changes, a new form of tutorship to a minor as well as changes to the adoption regime and to the adoption file confidentiality regime.

(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes (*cont'd*)

The Act establishes suppletive tutorship, which offers an alternative to adoption in cases where the interest of the child only requires that a member of the child's extended family act as a parent would by providing the child with the day-to-day protection and care necessary for the child's well-being. This measure therefore allows parents who find themselves unable to fully exercise their duties as legal tutors and as persons having parental authority to designate, with the court's authorization, a person from among the child's extended family to whom these duties may be delegated. In cases where one parent exercises these duties alone, the provisions relating to suppletive tutorship also allow the parent to share those duties with a close relative of the child. The Act also recognizes the effects of Aboriginal customary tutorship, subject to compliance with certain requirements as attested by a competent Aboriginal authority, if those effects are the same as the effects established for suppletive tutorship.

The Act allows adoption to be coupled with recognition of preexisting bonds of filiation in cases where it is in the interest of the child to protect a meaningful identification with the parent of origin while nonetheless terminating their respective rights and obligations. It also allows the effects of Aboriginal customary adoption, when carried out according to a custom that is in harmony with the principles of the interest of the child, the protection of the child's rights and the consent of the persons concerned, to be recognized. Furthermore, an Aboriginal customary adoption that recognizes a pre-existing bond of filiation may also, according to custom, allow rights and obligations to subsist between the adoptee and his or her family of origin. The Act also introduces new provisions to clarify the rules applicable to the adoption of children domiciled outside Québec, including the rule prescribing that any person domiciled in Québec who wishes to adopt a child domiciled outside Québec must comply with the rules of the Civil Code, regardless of the person's nationality or of whether the person has a residence in the State of the child's domicile or otherwise has a right to act abroad.

Furthermore, new rules are prescribed for the disclosure of adoption-related information, except in the case of Aboriginal customary adoptions or international adoptions, which are governed by their own rules. The new rules allow an adoptee and his or her parents of origin to find out each other's identity or to contact each other, provided there is no identity disclosure veto or contact veto, as applicable. They also allow an adoptee and a brother or sister of origin of the adoptee who so request to find out each other's identity or to contact each other unless the parents of origin have registered an identity disclosure veto. However, the confidentiality of an adopted minor's identifying information will be preserved until the minor reaches full age, unless he or she decides otherwise. As regards adoptions that took place before the reform, previously expressed vetoes are maintained, parents of origin who have not already registered an identity disclosure veto will be granted a specified period for doing so, and the identity of adoptees, whether minors or adults, is protected by operation of law, unless they consent to the disclosure. The Act provides that all of these measures apply to persons who are eligible for adoption but have never been adopted.

Lastly, the Act allows the adopter and members of the family of origin to enter into an agreement to facilitate the disclosure of information about the child or to facilitate interpersonal relationships. Support services provided by the director of youth protection or by a mediator who is certified in family matters, depending on whether the agreement is entered into before or after the order of placement is made, may be made available to the parties to the agreement if they so desire.

Chapter 12

AN ACT TO AMEND THE CIVIL CODE AND OTHER LEGISLATIVE PROVISIONS AS REGARDS ADOPTION AND THE DISCLOSURE OF INFORMATION

[*Assented to 16 June 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CIVIL CODE OF QUÉBEC

1. Article 129 of the Civil Code of Québec is amended by inserting the following paragraph after the first paragraph:

"The authority that issues an Aboriginal customary adoption certificate notifies it to the registrar of civil status within 30 days after it was issued."

2. Article 132 of the Code is amended

(1) by adding the following sentence at the end of the first paragraph: "The same applies where an Aboriginal customary adoption certificate has been notified to the registrar of civil status.";

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

"The new act is substituted for the original act; it repeats all the statements and particulars that are not affected by the alterations and, in the case of an adoption with recognition of a pre-existing bond of filiation, those relating to that bond, specifying their antecedence. In the case of an Aboriginal customary adoption, the new act in addition makes mention, where applicable, of the rights and obligations that subsist between the adoptee and a parent of origin, with a reference to the altering act. Finally, the substitution is noted in the original act."

3. The Code is amended by inserting the following article after article 132:

"**132.0.1.** An Aboriginal customary adoption certificate states the name and sex of the child, the place, date and time of birth, the date of the adoption, the names, dates of birth and places of domicile of the father and mother of origin and of the adopters and, where applicable, the new name given to the child.

It mentions that the adoption took place in accordance with applicable Aboriginal custom and, where applicable, mentions the recognition of a

pre-existing bond of filiation, and specifies any rights and obligations that subsist between the adoptee and his parent of origin.

The certificate states the date on which it was made and the name, capacity and domicile of its author, and bears the latter's signature."

4. Article 132.1 of the Code is amended

(1) by striking out the third paragraph;

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

"The authority that issues an act recognizing an Aboriginal customary adoption notifies it to the registrar of civil status within 30 days after it was issued and attaches the act recognized."

5. Article 140 of the Code is amended by adding the following paragraph at the end:

"The same applies to Aboriginal customary adoption certificates and to acts recognizing such adoptions drawn up in a language other than French or English."

6. The Code is amended by inserting the following article after article 149:

"**149.1.** In the case of an Aboriginal customary adoption with subsisting rights and obligations between the adoptee and a parent of origin, the copy of an Aboriginal customary adoption certificate may only be issued to persons named in the certificate and to persons who establish their interest."

7. The Code is amended by inserting the following division after article 152:

"**DIVISION VII**

"AUTHORITIES COMPETENT TO ISSUE ABORIGINAL CUSTOMARY ADOPTION CERTIFICATES

"**152.1.** The authority that is competent to issue an Aboriginal customary adoption certificate is a person or body domiciled in Québec and designated by the Aboriginal community or nation. The competent authority may not, when called on to act, be a party to the adoption.

The act designating such an authority must be notified to the registrar of civil status within 30 days after the designation and, where applicable, the latter must be notified within that same time of the date on which the authority ceases to be competent."

8. Article 178 of the Code is amended

(1) by inserting ", suppletive" after "legal" in the first paragraph;

(2) by replacing "; tutorship conferred by the father and mother or by the court is dative" at the end of the second paragraph by ". Tutorship for which the father or mother designates a tutor is suppletive or dative; in the case of dative tutorship, the tutor may also be designated by the court".

9. Article 187 of the Code is amended by adding the following paragraph at the end:

"However, in the case of a suppletive tutorship, two tutors to the person may be appointed."

10. The Code is amended by inserting the following division after article 199:

"**DIVISION II.1**

"SUPPLETIVE TUTORSHIP

"**199.1.** The father or mother of a minor child may designate a person to whom may be delegated or with whom may be shared the offices of legal tutor and of person having parental authority where it is impossible for one or both of the parents to fully assume those offices.

Only the spouse of the father or mother, an ascendant of the child, a relative in the collateral line to the third degree or a spouse of that ascendant or relative may be so designated as tutor.

"**199.2.** Such a designation must be authorized by the court on the application of the father or mother.

If the father and mother are prevented from expressing their wishes, any person who may be designated as tutor and who, in fact or by law, has custody of the child may apply to the court to be entrusted with the offices of legal tutor and of person having parental authority.

"**199.3.** The court authorizes the designation with the consent of the father or mother. If the court fails to obtain such consent for any reason or if the refusal expressed by either the father or the mother is not justified by the interest of the child, the court may authorize the designation.

"**199.4.** If the child is 10 years of age or over, the designation may not take place without the child's consent, unless he is unable to express his will.

However, the court may authorize the designation despite the child's refusal, unless the child is 14 years of age or over.

"**199.5.** Any interested person may contest the delegation or sharing of the offices of legal tutor and of person having parental authority as well as the designation of the tutor. However, another person may not be substituted for the tutor designated by the father or mother without the father's or mother's consent, unless the father or mother is prevented from expressing his or her wishes.

"**199.6.** The designation of a suppletive tutor entails, for the father or mother who is unable to fully assume the offices of legal tutor and of person having parental authority, the suspension of those offices.

"**199.7.** Any provision relating to tutorship and parental authority that applies to the father or mother also applies, with the necessary modifications, to the suppletive tutor, except provisions relating to the appointment of a dative tutor and to deprivation of parental authority.

"**199.8.** The father or mother may, if new facts arise, be reinstated by the court as legal tutor and as person having parental authority on the application of either of them, the tutor, or the child if he is 10 years of age or over.

"**199.9.** Except in the cases provided for in this chapter, the office of tutor ceases when the rules for the institution of a dative tutorship begin to apply.

In addition, the tutor may apply to the court to be relieved of his duties provided notice of the application has been given to the father or mother, and to the child if he is 10 years of age or over.

"**199.10.** Conditions under any Québec Aboriginal custom that is in harmony with the principles of the interest of the child, respect for the child's rights and the consent of the persons concerned may be substituted for conditions of suppletive tutorship. In such cases, the provisions of this division, except articles 199.6 and 199.7, do not apply.

Such a tutorship is, on the application of the child or the tutor, attested by the authority that is competent for the Aboriginal community or nation of either the child or the tutor. However, if the child and the tutor are members of different nations, the tutorship is attested by the authority that is competent for the child's nation or community.

The competent authority issues a certificate attesting the tutorship after making sure that it was carried out according to custom, in particular that the required consents were validly given and that the child is in the care of the tutor; the authority also makes sure that the tutorship is in the interest of the child.

The authority is a person or body domiciled in Québec and designated by the Aboriginal community or nation. The competent authority may not, when called on to act, be a party to the tutorship."

11. Article 542 of the Code is amended by striking out both occurrences of "seriously" in the second paragraph.

12. The heading of Chapter II after article 542 of the Code is replaced by the following heading:

"FILIATION BY ADOPTION".

13. The Code is amended by inserting the following article after article 543:

"**543.1.** Conditions of adoption under any Québec Aboriginal custom that is in harmony with the principles of the interest of the child, respect for the child's rights and the consent of the persons concerned may be substituted for conditions prescribed by law. In such cases, unless otherwise provided, the provisions of this chapter that follow, except Division III, do not apply to an adoption made in accordance with such a custom.

Such an adoption which, according to custom, creates a bond of filiation between the child and the adopter is, on the application of either of them, attested by the authority that is competent for the Aboriginal community or nation of either the child or the adopter. However, if the child and the adopter are members of different nations, the adoption is attested by the authority that is competent for the child's nation or community.

The competent authority issues a certificate attesting the adoption after making sure that it was carried out according to custom, in particular that the required consents were validly given and that the child is in the care of the adopter; the authority also makes sure that the adoption is in the interest of the child."

14. The Code is amended by inserting the following article after article 544:

"**544.1.** Consents to adoption are given for an adoption with recognition of the pre-existing bond or bonds of filiation, an adoption without such recognition or, indiscriminately, for either."

15. Article 545 of the Code is amended by inserting ", taking into consideration, among other things, the quality, duration and continuity of relations between the adopter and the person of full age" at the end of the second paragraph.

16. The Code is amended by inserting the following article after article 547:

"**547.1.** Every person wishing to adopt a minor child shall undergo a psychosocial assessment made in accordance with the conditions provided in the Youth Protection Act (chapter P-34.1), unless the adoption is based on a special consent, in which case the assessment is at the discretion of the court."

17. Article 552 of the Code is amended by inserting "and must be given separately for each of the child's bonds of filiation" at the end.

18. Article 553 of the Code is amended by adding the following sentence at the end: "The tutor's consent must be given separately for each of the child's bonds of filiation."

19. The Code is amended by inserting the following articles before article 563:

"**562.1.** Every person domiciled in Québec wishing to adopt a child domiciled outside Québec shall comply with the provisions of this chapter that concern such an adoption, regardless of the person's nationality or of whether the person has a residence in the State of the child's domicile or otherwise has a right to act in a foreign State under the applicable law in that State, and regardless of whether the adoption is to take place in Québec or in a foreign State.

"**562.2.** A person domiciled in Québec may not adopt a child who is in Québec unless that child is authorized to remain permanently in Canada."

20. Article 563 of the Code is amended

(1) by inserting "minor" before "child";

(2) by inserting ", even if the person is related to the child," after "shall".

21. Article 564 of the Code is amended

(1) by replacing "The adoption arrangements are made" by "Arrangements for the adoption of a minor child must be made";

(2) by replacing "unless an order of the Minister published in the *Gazette officielle du Québec* provides otherwise" by "unless that minister prescribes otherwise by regulation".

22. The Code is amended by inserting the following articles after article 565:

"**565.1.** The adoption of a child domiciled outside Québec granted or recognized in Québec results in the dissolution of the pre-existing bond of filiation between the child and his family of origin. The court must make sure, where applicable, that the consents have been given to that effect.

"**565.2.** An Aboriginal customary adoption of a child domiciled outside Québec, but in Canada, which creates a bond of filiation between the child and an adopter domiciled in Québec may be recognized in Québec if the adoption is confirmed by an act issued under the applicable law in the State of the child's domicile. The adoption may be recognized either by the court or by the authority that is competent to issue a customary adoption certificate for the adopter's community or nation."

23. Article 568 of the Code is amended by replacing "have been complied with and, particularly, that the required consents have been validly given for the purposes of an adoption resulting in the dissolution of the pre-existing bond of filiation between the child and the child's family of origin" in the first paragraph by "have been complied with".

24. The Code is amended by inserting the following article after article 568:

"**568.1.** The court grants an order of placement for the purposes of an adoption in accordance with the application filed and with the consents given, if any were required.

The court may not grant an order of placement for the purposes of an adoption with recognition of a pre-existing bond of filiation unless it is in the interest of the child to recognize the bond in order to protect a meaningful identification of the child with the parent of origin."

25. Article 569 of the Code is amended by replacing "the surname and given names chosen by the adopter, which are recorded in the order" in the first paragraph by "the surname and given names that the court may assign to the child under article 576, which, if assigned, are recorded in the order".

26. Article 573 of the Code is amended by adding the following paragraph at the end:

"The adoption must be granted in accordance with the provisions of the order of placement as to whether a pre-existing bond of filiation is recognized or, in the case of an adoption of a person of full age, in accordance with the person's consent and the application filed."

27. Article 574 of the Code is amended by striking out "and that the consents have been given for the purposes of an adoption resulting in the dissolution of the pre-existing bond of filiation between the child and the child's family of origin" at the end of the first paragraph.

28. The Code is amended by inserting the following article after article 574:

"**574.1.** The authority called on to recognize an act evidencing an Aboriginal customary adoption other than a judgment verifies that the act meets the conditions for recognition of foreign decisions. If such is the case, the authority enters on the act the same statements and notations as an Aboriginal customary adoption certificate and signs the act.

The same provisions apply to the court when called on to recognize an act evidencing an Aboriginal customary adoption."

29. Article 576 of the Code is amended by inserting "or assigns him a surname consisting of not more than two parts taken from those forming the

adopter's surname or the surnames of the child's father and mother with whom a pre-existing bond of filiation has been recognized" at the end.

30. Article 577 of the Code is replaced by the following articles:

"**577.** Adoption confers on the adoptee a filiation which succeeds the person's pre-existing filiations.

However, in the case of an adoption by the spouse of the child's father or mother, the new filiation only succeeds the established filiation, if any, with the child's other parent.

Although there may be recognition of the adoptee's pre-existing bonds of filiation, he ceases to belong to his family of origin, subject to impediments to marriage or civil union.

"**577.1.** When an adoption is granted, the effects of the pre-existing filiation cease. The adoptee and the parent of origin lose all rights and are released from all obligations with respect to each other. The tutor, if any, loses all rights and is released from all obligations with respect to the adoptee, except the obligation to render accounts. The same applies when an Aboriginal customary adoption certificate is notified to the registrar of civil status, subject to any provisions to the contrary that are in accordance with Aboriginal custom and specified in the certificate."

31. Article 578.1 of the Code is amended by replacing "the rights and obligations of each parent are determined in the adoption judgment" at the end of the second paragraph by "the rights and obligations of each parent are determined in the adoption judgment or in any act which, under the law, produces the effects of adoption in Québec".

32. Article 579 of the Code is replaced by the following article:

"**579.** The adopter and members of the family of origin may enter into an agreement in writing to facilitate the exchange of information or to facilitate interpersonal relationships.

The agreement may only be entered into in the interest of the child. If the child is 10 years of age or over, the child must consent to it and may put an end to it at any time, unless he is unable to express his will."

33. Article 581 of the Code is amended by adding the following paragraph at the end:

"Recognition of an Aboriginal customary adoption that took place outside Québec, but in Canada, produces, from the date on which the adoption took effect in the child's State of origin, the same effects as an Aboriginal customary adoption certificate."

34. Article 582 of the Code is amended by inserting "of origin, of the tutor" after "of the parents" in the second paragraph.

35. Article 583 of the Code is replaced by the following articles:

"**583.** An adoptee, including one under 14 years of age who has obtained the prior approval of his father and mother or tutor, has the right to obtain, from the authorities responsible under the law for disclosing such information, his original surname and given names, those of his parents of origin and information allowing him to contact them.

Likewise, once the adoptee has reached full age, his parents of origin have the right to obtain the surname and given name assigned to him and information allowing them to contact him.

No such information may be disclosed, however, if an identity disclosure veto or a contact veto, as the case may be, bars their disclosure.

"**583.1.** An identity disclosure veto by a parent of origin, in addition to barring disclosure of that parent's name, bars disclosure of the adoptee's original name if it reveals that parent's identity.

"**583.2.** When only contact is barred, or when it is authorized on conditions, the name of the person sought or the adoptee's original name is disclosed on the condition that the contact veto or the conditions on which contact is authorized be complied with.

An adoptee or a parent of origin who obtains the information on that condition but violates the condition is liable toward the other person and may also be required to pay punitive damages.

"**583.3.** If the adoptee or the parent of origin is unable to express his will concerning disclosure of information, his mandatary, tutor or curator may do so in his place. If the adoptee or parent is not so represented, his spouse, a close relative or another person who has shown a special interest in him may do so in his place.

"**583.4.** A parent of origin may register an identity disclosure veto in the year following the birth of the child. In such a case, the child's identity is protected, by operation of law, from that parent.

When the first request for information about the parent of origin is made, the parent of origin must be informed of it so as to have the opportunity to maintain or withdraw the veto.

"**583.5.** In the case of an adoption that took place before (*insert the date of coming into force of this article*), if the adoptee has not yet expressed his will concerning disclosure of information about him to the authorities responsible under the law for disclosing such information, his identity is

protected by operation of law and the parent of origin may register an identity disclosure veto until a first request for information about him is made.

"**583.6.** An adoptee or a parent of origin may, at any time before his identity is disclosed, register a contact veto barring any contact between them or allowing contact subject to conditions he determines.

"**583.7.** Before the identity of the person sought is disclosed, he must be informed of the request for information about him and given the opportunity to register a contact veto. The same applies in the case of a parent of origin whose identity would be revealed if the adoptee's original name were disclosed to the adoptee.

If the person sought is untraceable, disclosure of his identity entails, by operation of law, a contact veto. In the event the person sought is found, he must be given the opportunity to maintain or withdraw the veto.

"**583.8.** If a veto is registered by operation of law or by a third person, the person in whose behalf the veto is registered must, at the time the first request for information about him is made, be informed of the request and given the opportunity to maintain or withdraw the veto.

If withdrawal of a veto is requested by such a third person, the person in whose behalf the veto is registered must be informed of the withdrawal request and given the opportunity to oppose it.

"**583.9.** An identity disclosure veto or a contact veto may be withdrawn at any time.

An identity disclosure veto ceases to have effect on the first anniversary of the death of the person in whose behalf it was registered.

"**583.10.** To the extent that the adoptee and a brother or sister of origin of the adoptee so request, information about the identity of both of them and information making it possible to establish contact between them may be communicated to them, unless disclosure of that information would reveal the identity of the parent of origin although the parent of origin has registered an identity disclosure veto.

"**583.11.** It is the adopter's responsibility to inform the child that he was adopted.

It is also the adopter's responsibility to inform the child of the rules concerning identity disclosure and the rules for establishing contact.

"**583.12.** In the case of an adoption of a child domiciled outside Québec, disclosure of information relating to identity or to establishing contact is subject to the consent of the person sought or parent of origin whose name would be revealed if the child's original name were disclosed to the child, unless the law of the child's State of origin provides otherwise."

36. Article 584 of the Code is replaced by the following article:

"**584.** Where a physician concludes that harm could be caused to the adoptee's health or to that of a parent of origin or any close relatives genetically linked to them if any of them were deprived of the information the physician requires, the latter may obtain the medical information required from the medical authorities concerned, subject to the consent of the person whose information is requested. In the absence of such consent, court authorization is required to obtain such information.

The anonymity of the persons concerned must be preserved."

37. The Code is amended by inserting the following article after article 584:

"**584.1.** This division applies to children who are eligible for adoption because consent to their adoption has been given, to children who are eligible for adoption because they have been judicially declared eligible for adoption, and to their parents, even if the children have never been adopted."

ACT RESPECTING ADOPTIONS OF CHILDREN DOMICILED IN THE PEOPLE'S REPUBLIC OF CHINA

38. The Act respecting adoptions of children domiciled in the People's Republic of China (chapter A-7.01) is repealed.

HEALTH INSURANCE ACT

39. Section 65 of the Health Insurance Act (chapter A-29) is amended by replacing the tenth paragraph by the following paragraph:

"The Board is bound, on request and in order to make it possible to identify or locate an adopted person or his parents of origin for the purposes of article 583 or 584 of the Civil Code, to transmit to any health and social services institution operating a child and youth protection centre or to the Minister of Health and Social Services the name, date of birth, sex, address or phone numbers of a person entered in its register of insured persons as well as, if applicable, the person's date of death and his address at the time of death. The name of the spouse of a person entered in its register may also be transmitted if the other information does not make it possible to locate the adoptee or his parents of origin."

CODE OF CIVIL PROCEDURE

40. Article 16 of the Code of Civil Procedure (chapter C-25.01) is amended

(1) by striking out the second sentence of the second paragraph;

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

"In adoption matters, access to the court records is restricted to the parties, their representatives and any person having proven a legitimate interest, and is subject to the authorization of the court and to the conditions and procedure it determines.

The Minister of Justice is considered, by virtue of office, to have a legitimate interest to access records or documents for research, reform or procedure evaluation purposes."

41. Article 37 of the Code is amended by replacing "or tutorship" in the third paragraph by ", suppletive tutorship or tutorship".

42. Article 312 of the Code is amended by inserting ", except those relating to suppletive tutorship, and" after "minor" in the first paragraph.

43. Article 336 of the Code is amended

(1) by inserting ", except a judgment authorizing the designation of a suppletive tutor where the value of the minor's property does not exceed $25,000" after "Curator" in the second paragraph;

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

"In a case relating to adoption, the judgment is notified to the parties or their representatives in compliance with the rules governing publication of judgments in family matters."

44. Article 393 of the Code is amended by inserting the following paragraph after the first paragraph:

"An application relating to suppletive tutorship must be served on the minor if the minor is 10 years of age or over."

45. Article 394 of the Code is amended by inserting "except applications relating to suppletive tutorship where the value of the minor's property does not exceed $25,000," after "tutorship to a minor," in the first paragraph.

46. The Code is amended by inserting the following article after article 403:

"**403.1.** An application for authorization of the designation of a suppletive tutor must be served on the youth protection director having jurisdiction in the place where the minor resides if the minor is the subject of a report. The director may intervene as of right as regards such an application."

47. The Code is amended by inserting the following article before article 432:

"**431.1.** Applications relating to the adoption of a child must state the child's name, date and place of birth, place of residence and domicile,

nationality and status as a Canadian citizen, permanent resident or person authorized to stay or settle permanently in Canada.

Such applications must also state, if known, the names of the child's parents of origin, their place of residence and domicile and, if the parents are domiciled outside Québec, their nationality and their status as Canadian citizens, permanent residents or persons authorized to stay or settle permanently in Canada, if applicable."

48. Article 432 of the Code is amended, in the first paragraph,

(1) by replacing "to the child's adoption" by ", by special consent if the child is the subject of a report, or by a declaration of eligibility for adoption";

(2) by replacing the last sentence by the following sentences: "In the latter case, the application is also notified to the Minister of Health and Social Services. The director or the Minister may intervene as of right as regards such applications."

49. Article 433 of the Code is amended by inserting "or on a declaration of eligibility for adoption" after "general consent to the child's adoption".

50. Article 437 of the Code is amended by striking out "or if a declaration of eligibility for adoption was granted" in the second paragraph.

51. The Code is amended by inserting the following article after article 442:

"**442.1.** The parties to an agreement referred to in article 579 of the Civil Code may, without presenting an application to the courts, call on a mediator who is certified in accordance with the regulations made under article 619 to assist them in negotiating or reviewing such an agreement following the order of placement or whenever a dispute arises on how the agreement is to be applied. Articles 617 to 619 apply."

52. The Code is amended by inserting the following article after article 456:

"**456.1.** The court clerk notifies every judgment concerning the adoption of a minor child to the youth protection director having jurisdiction in the place where the child resides. In addition, if the child or the adopter is domiciled outside Québec, the clerk notifies the judgment, together with, if applicable, the certificate issued under article 573.1 of the Civil Code, to the Minister of Health and Social Services."

YOUTH PROTECTION ACT

53. Section 2 of the Youth Protection Act (chapter P-34.1) is amended

(1) by replacing "This Act applies to any child" by "The purpose of this Act is to protect children";

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

"In addition, it supplements the provisions of the Civil Code that concern the adoption of children domiciled in Québec or outside Québec."

54. Section 2.4 of the Act is amended by inserting ", including Aboriginal customary tutorship and adoption" at the end of subparagraph *c* of paragraph 5.

55. Section 11.2 of the Act is amended by inserting "or, if the information concerns the adoption of a child, to the extent provided for in Chapter IV.0.1" at the end.

56. Section 32 of the Act is amended, in the first paragraph,

(1) by inserting "and the consents referred to in section 3 of the Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption (chapter M-35.1.3)" at the end of subparagraph *g*;

(2) by inserting the following subparagraph after subparagraph *h*:

"(*h*.1) to give the authority that is competent to issue an Aboriginal customary tutorship or adoption certificate the opinion required under section 71.3.2;".

57. Section 34 of the Act is amended by inserting ", except those mentioned in Chapter IV.0.1," after "centre".

58. The Act is amended by striking out the following before section 71:

"§1.—*Provisions relating to the adoption of a child domiciled in Québec*".

59. Section 71 of the Act is amended

(1) by replacing "to ensure that children's rights are respected" in the introductory clause by "to ensure the interest of children and the respect of their rights";

(2) by inserting "in accordance with subdivision 1 of Division I of Chapter IV.0.1 or seeing to obtaining an order of transfer under section 7 of the Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption (chapter M-35.1.3) with a view to their adoption" at the end of paragraph 5.

60. Sections 71.1 and 71.2 of the Act are repealed.

61. The Act is amended by inserting the following after section 71.3:

"**DIVISION VII.1**

"SPECIAL PROVISIONS

"**71.3.1.** The director shall consider Aboriginal customary tutorship or adoption contemplated in article 199.10 or 543.1, as applicable, of the Civil Code if he considers that either of those measures is likely to ensure the interest of the child and the respect of his rights.

"**71.3.2.** From the time the child becomes the subject of a report and until the end of the director's intervention, no Aboriginal customary tutorship or adoption certificate may be issued in accordance with article 199.10 or 543.1, as applicable, of the Civil Code without the opinion of the director regarding the interest of the child and the respect of his rights.

To that end, the director and the competent authority shall exchange the information needed to enable the director to give an opinion. The director must disclose the information in accordance with section 72.6.1.

The director's opinion must be in writing and give reasons.

"**71.3.3.** Financial assistance may, in the cases and on the terms and conditions prescribed by regulation, be granted by an institution operating a child and youth protection centre to facilitate Aboriginal customary tutorship to or adoption of a child whose situation is taken in charge by the director of youth protection.

"**CHAPTER IV.0.1**

"ADOPTION

"**DIVISION I**

"PROVISIONS REGARDING THE ADOPTION OF A CHILD DOMICILED IN QUÉBEC

"§1. — *Director of Youth Protection's special responsibilities as regards the adoption of a child he places*

"**71.3.4.** Before filing an application for an order of placement, the director must inform the child, the parents or tutor and the adopters

(1) of the characteristics of adoptions made with or without recognition of a pre-existing bond of filiation;

(2) of the possibility of entering into an agreement under article 579 of the Civil Code for the term of the placement and after the adoption; and

(3) of the rules relating to research into family and medical antecedents and to reunions.

In addition, the director must offer support services to the adopter, child and persons important to the child wishing to enter into an agreement referred to in article 579 of the Civil Code before the order of placement is made.

Where such an agreement is entered into and only concerns the exchange of information, the director shall facilitate the exchange, at the request of the parties to the agreement, until the adoptee reaches full age. However, the director shall cease to act at the request of one of the parties.

"**71.3.5.** The director must, for every application he files for an order of placement, conduct the psychosocial assessment of the adopters prescribed by article 547.1 of the Civil Code. This assessment must evaluate, among other things, the person's capacity to meet the child's physical, psychological and social needs.

In the case of procedures for an adoption with recognition of a pre-existing bond of filiation, the director must also give an opinion as to whether it is in the interest of the child to recognize such a bond.

"**71.3.6.** As soon as an order of placement is granted, the director shall give the adopter, or the child if 14 years of age or over, a summary of the child's family and medical antecedents on request. He shall also give a parent a summary of the adopter's antecedents on request.

If the director is convinced that it will not be possible for a child 14 years of age or over who is eligible for adoption because consent to his adoption has been given or because he has been judicially declared eligible for adoption to be the subject of an application for an order for placement within a reasonable time, the director shall give him a summary of his family and medical antecedents on request.

Subject to article 583 of the Civil Code, every summary must preserve the anonymity of the parents or the adopter, as applicable.

"**71.3.7.** The information to be included in a summary of a child's or adopter's family and medical antecedents is determined by regulation of the Minister.

"§2. — *Special provisions applicable to the adoption of a child by a person domiciled outside Québec*

"**71.3.8.** The Minister shall exercise the following responsibilities:

(1) intervene in all cases of adoption of a child domiciled in Québec by a person domiciled outside Québec in order, among other things, to administer the procedure set out in the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption and ensure compliance with the Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption (chapter M-35.1.3);

(2) retain the files for such adoptions and grant requests for research into family and medical antecedents and requests for reunions, to the extent provided for in the Civil Code and in cooperation with the persons having responsibilities in matters of adoption in Québec and outside Québec; and

(3) give the adopter, or the child if he is 14 years of age or over, a summary of the child's family and medical antecedents on request, and give the parent a summary of the adopter's antecedents on request.

Subject to article 583 of the Civil Code, every summary referred to in subparagraph 3 of the first paragraph must preserve the anonymity of the parents or the adopter, as applicable, and contain the information determined by regulation of the Minister.

"**71.3.9.** Psychosocial support services are to be offered to a parent of origin of a child referred to in subparagraph 1 of the first paragraph of section 71.3.8 and to any other person domiciled in Québec who, undertaking research into family and medical antecedents or steps toward a reunion or being the subject of such an undertaking or steps, need such services.

The services are to be offered by the person or institution designated by the Minister for that purpose.

"**71.3.10.** As soon as the director proposes to entrust a child domiciled in Québec to a person domiciled outside Québec with a view to the child's adoption, or as soon as the director receives an application from a person domiciled outside Québec for the adoption of a child domiciled in Québec, he must inform the Minister without delay. Likewise, the Minister shall inform the director when he receives such an application.

The director and the Minister shall ensure the orderly conduct of the adoption according to their respective jurisdictions. The Minister shall coordinate their respective actions.

"**71.3.11.** The Government may, by regulation, prescribe the terms and conditions of the adoption process in the case of an adoption of a child domiciled in Québec by a person domiciled outside Québec.

"§3. — *Rules governing disclosure of adoption-related information and documents*

"**71.3.12.** Every institution operating a child and youth protection centre is bound to inform a person 14 years of age or over who so requests of whether he was adopted and, if he was, of the rules relating to research into family and medical antecedents and to reunions.

"**71.3.13.** Every institution operating a child and youth protection centre is responsible for disclosing to any adoptee or parent of origin who so requests the information they are entitled to obtain under article 583 of the Civil Code.

The institution shall also disclose to the adoptee and a brother or sister of origin of the adoptee the information referred to in article 583.10 of that Code if the conditions set out in that article are met.

In addition, such an institution must, if the adoptee or parent of origin sought consents to it, disclose to a physician who has provided a written statement attesting the risk of harm referred to in article 584 of the Civil Code information making it possible to identify the adoptee or parent of origin as well as information making it possible to establish contact with him or his physician.

Any physician who receives the information referred to in the second paragraph must take the safety measures necessary to make sure the information remains confidential. The information may only be disclosed or used for the purposes set out in article 584 of the Civil Code.

"**71.3.14.** Psychosocial support services are to be offered to a child 14 years of age or over who undertakes research into family and medical antecedents or steps toward a reunion. They are also to be offered to any other person who, undertaking research into family and medical antecedents or steps toward a reunion or being the subject of such an undertaking or steps, needs such services.

The services are to be offered by an institution operating a child and youth protection centre.

"**71.3.15.** Identity disclosure vetoes and contact vetoes under the third paragraph of article 583 of the Civil Code must be registered with an institution operating a child and youth protection centre.

Applications for registration of a veto must be made using the form prescribed by the Minister.

"**71.3.16.** For the purposes of section 71.3.12 or 71.3.13, any institution to which those sections apply may require the information or documents needed either to confirm a person's adoptee status or to identify or locate an adoptee or his parents of origin, including

(1) information contained in the judicial records concerning the child's adoption and the adoption judgment in the possession of the courts, despite article 582 of the Civil Code and article 16 of the Code of Civil Procedure (chapter C-25.01);

(2) the adoption notice in the possession of the Ministère de la Santé et des Services sociaux;

(3) information contained in the register of civil status, including, despite article 149 of the Civil Code, information contained in the adoptee's original act of birth in the possession of the registrar of civil status;

(4) the parent of origin's signature contained in the user record in the possession of an institution; and

(5) from documents in the possession of government departments and public bodies and user records in the possession of institutions, the recent or former name and contact information of the person known or presumed by the institution to be the adoptee or his parent or ascendant of origin, and those of the person's spouse, as well as their sex, date and place of birth and, if applicable, date and place of marriage or civil union and death."

62. The heading of the subdivision before section 71.4 of the Act is replaced by the following heading:

"**DIVISION II**

"PROVISIONS REGARDING THE ADOPTION OF A CHILD DOMICILED OUTSIDE QUÉBEC".

63. The Act is amended by inserting the following heading before section 71.4:

"§1.—*Adoption-related procedures*".

64. Section 71.4 of the Act is amended

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

"(2.1) administer the procedure set out in the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption and ensure compliance with the Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption (chapter M-35.1.3);";

(2) by replacing "exercising authority" in paragraph 3 by "having responsibilities".

65. Section 71.6 of the Act is amended

(1) by inserting "in the case of an adoption of a child domiciled outside Québec by a person domiciled in Québec" at the end of the first paragraph;

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

"If the Minister provides, in accordance with article 564 of the Civil Code, that adoption arrangements need not be made by a certified body, the Minister may make regulations prescribing the applicable terms and conditions."

66. Section 71.8 of the Act is amended by adding the following paragraph at the end:

"The Minister shall also issue the statement provided for in the Citizenship Act (Revised Statutes of Canada, 1985, chapter C-29) regarding the adoption's compliance if, in the Minister's opinion, the adoption granted meets the requirements of Québec law."

67. The Act is amended by inserting the following section after section 71.8:

"**71.8.1.** As soon as the child arrives in Québec, the adopter shall undertake the necessary steps to obtain an adoption judgment or the judicial recognition of an adoption decision rendered outside Québec, as prescribed by article 565 of the Civil Code.

If the adoption process or adoption recognition process concerning a minor child is not undertaken and completed within a reasonable time, the director may, at the Minister's request, take, in the adopter's place and stead, all necessary steps to undertake, complete or put an end to the process.

The adopter must send the status reports attesting to the child's development and integration into his new environment, in accordance with the undertakings given and the requirements of each of the States of origin."

68. Section 71.9 of the Act is amended by adding the following paragraph at the end:

"Where the director takes charge of a child after the child's adoption, whether granted in Québec or outside Québec, he must inform the Minister and, on request, send him all the information necessary for the exercise of his responsibilities."

69. Sections 71.12 and 71.13 of the Act are repealed.

70. Section 71.14 of the Act is amended

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

"The Minister shall give the adopter, or the child if 14 years of age or over, a summary of the child's family and medical antecedents on request.";

(2) by replacing "the parents" in the second paragraph by "the parent";

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

"Subject to article 583.12 of the Civil Code, every summary must preserve the anonymity of the parents or the adopter, as applicable."

71. Section 71.15 of the Act is replaced by the following section:

"**71.15.** The information to be included in a summary of a child's or adopter's family and medical antecedents is determined by regulation of the Minister."

72. The Act is amended by inserting the following subdivision after section 71.15:

"§2. — *Rules governing disclosure of adoption-related information and documents*

"**71.15.1.** The Minister is bound to inform a person 14 years of age or over who so requests of whether he was adopted and, if he was, of the rules governing disclosure of his identity or that of his parent of origin as well as the rules for establishing contact between them.

"**71.15.2.** The Minister is responsible for disclosing to any adoptee and to a parent, brother or sister of origin of the adoptee the information they may obtain under article 583.12 of the Civil Code.

In addition, the Minister must, if the adoptee or parent of origin sought consents to it and if the law of the adoptee's State of origin does not prohibit it, disclose to a physician who has provided a written statement attesting the risk of harm referred to in article 584 of the Civil Code information making it possible to identify the adoptee or parent of origin as well as information making it possible to establish contact with him or his physician.

Any physician who receives the information referred to in the second paragraph must take the safety measures necessary to make sure the information remains confidential. The information may only be disclosed or used for the purposes set out in article 584 of the Civil Code.

"**71.15.3.** The persons and the courts having responsibilities under the law in matters of adoption of children domiciled outside Québec may, to the extent necessary for the exercise of their responsibilities, exchange, communicate or obtain confidential information relating to adoption, to family and medical antecedents and to reunions.

"**71.15.4.** For the purposes of section 71.15.1 or 71.15.2, the Minister may require the information or documents needed either to confirm a person's adoptee status or to identify or locate an adoptee or his parents of origin, including

(1) information contained in the judicial records concerning the child's adoption and the adoption judgment or recognition judgment in the possession of the courts, despite article 582 of the Civil Code and article 16 of the Code of Civil Procedure (chapter C-25.01);

(2) information contained in the register of civil status, including, despite article 149 of the Civil Code, information contained in the adoptee's original act of birth in the possession of the registrar of civil status; and

(3) from documents in the possession of government departments and public bodies and user records in the possession of institutions, the recent or former name and contact information of the person known or presumed by the Minister to be the adoptee or his parent or ascendant of origin, and those of the person's spouse, as well as their sex, date and place of birth and, if applicable, date and place of marriage or civil union and death.

The documents and information obtained under section 71.15.3 and this section form part of the records concerning the adoption.

"**71.15.5.** Psychosocial support services are to be offered to a child 14 years of age or over who undertakes research into family and medical antecedents or steps toward a reunion. They are also to be offered to any other adoptee who undertakes or is the subject of such research or steps and needs such services.

The services are to be offered by the person or institution designated for that purpose by the Minister."

73. Section 71.17 of the Act is amended

(1) by replacing "and managed" in the first paragraph by ", managed and administered";

(2) by replacing "by an order published in the *Gazette officielle du Québec*" in the second paragraph by "by regulation".

74. Section 71.20 of the Act is amended by replacing "by an order of the Minister published in the *Gazette officielle du Québec*" in the first paragraph by "by regulation of the Minister".

75. Section 71.21 of the Act is amended by replacing "by an order published in the *Gazette officielle du Québec*" by "by regulation".

76. Section 71.23 of the Act is amended, in the first paragraph,

(1) by replacing "or a regulation or a ministerial order under this Act" in subparagraph 5 by "or the regulations";

(2) by replacing "ministerial order" in subparagraph 6 by "regulation".

77. Section 71.27 of the Act is amended by inserting the following paragraph after the first paragraph:

"Where the certified body must, more than two years after the arrival of the child, provide the authorities of the child's State of origin with a report on the child's post-adoption situation, it must also, once the record has been given to the Minister, send the Minister without delay all copies of any report it has in its possession."

78. Section 71.28 of the Act is amended by replacing ", the regulations and any ministerial order" in the first paragraph by "and the regulations".

79. Section 72 of the Act is amended by striking out ", a regulation or a ministerial order".

80. The Act is amended by inserting the following section after section 72.6:

"**72.6.1.** Despite section 72.5, when the director gives an opinion in accordance with section 71.3.2, he shall disclose to the competent authority the confidential information on which the opinion is based. Such information may concern the child's situation and living conditions or his tutors, adopters or parents of origin.

The director may also disclose such information to a competent authority at the latter's request.

Disclosure of such information does not require the consent of the person concerned or an order from the tribunal."

81. Section 95.0.1 of the Act is amended by adding the following paragraph at the end:

"In the case of an Aboriginal customary adoption for which a new act of birth has been drawn up by the registrar of civil status under article 132 of the Civil Code, any inconsistent conclusions of an order aimed at protecting the child become inoperative on a decision of the tribunal following an application by the director, and the director shall act under section 95 on receiving a copy of the new act of birth from the registrar of civil status."

82. Section 132 of the Act is amended

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

(2) by inserting the following subparagraph after subparagraph *e* of the first paragraph:

"(*e*.1) to determine the cases in which and the terms and conditions on which financial assistance may be granted to facilitate Aboriginal customary tutorship to or adoption of a child whose situation is taken in charge by the director;";

(3) by striking out the second paragraph.

83. Section 133 of the Act is repealed.

84. Section 134 of the Act is amended by inserting "or the provisions of the Civil Code that relate to the confidentiality of adoption files" at the end of subparagraph *g* of the first paragraph.

85. Section 135.1.1 of the Act is amended by replacing "in sections 71.7 and 71.8" by "in section 71.7 and in the first paragraph of section 71.8".

86. Section 156 of the Act is amended by inserting ", except with respect to the director's intervention under section 95.0.1" at the end of the first sentence.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

87. Section 19 of the Act respecting health services and social services (chapter S-4.2) is amended by adding the following paragraph at the end:

"(16) to an institution operating a child and youth protection centre or to the Minister of Health and Social Services, in accordance with section 71.3.16 or section 71.15.4 of the Youth Protection Act (chapter P-34.1), if the information is needed to confirm a person's adoptee status or to identify or locate an adoptee or a parent of origin."

88. The Act is amended by inserting the following section after section 19.0.1:

"**19.0.1.1.** The Minister or the director of youth protection may, on request, obtain communication of the medical information that was entered in the record of a user's biological mother at the user's birth and that pertains specifically to the user, for the purpose of compiling a summary of the user's family and medical antecedents under the Youth Protection Act (chapter P-34.1). Such information may also be communicated to a user 14 years of age or over on request.

Such communication does not require the consent of the user's mother. However, the restriction provided for in section 17 applies."

89. Section 82 of the Act is amended by replacing "and biological history" at the end of the first paragraph by ", research into family and medical antecedents, and reunions".

MINISTERIAL ORDER RESPECTING THE ADOPTION WITHOUT A CERTIFIED BODY OF A CHILD DOMICILED OUTSIDE QUÉBEC BY A PERSON DOMICILED IN QUÉBEC

90. The title of the Ministerial Order respecting the adoption without a certified body of a child domiciled outside Québec by a person domiciled in Québec (chapter P-34.1, r. 2) is amended by replacing "Ministerial Order" by "Regulation".

91. Section 2 of the Order is amended by replacing "rencontrent les" in the French text by "satisfont aux", and by replacing "Order" by "Regulation".

92. Section 3 of the Order is amended by replacing "rencontre les" in the French text by "satisfait aux", and by replacing "Order" by "Regulation".

93. Section 7 of the Order is amended by replacing "or of the person's spouse" in paragraph 1 by "or of the person's spouse, or is of the child of the person's spouse,".

94. Section 23 of the Order is amended

(1) by replacing "a full adoption, as prescribed by articles 568 and 574 of the Civil Code" in the first paragraph by "an adoption that severs the child's pre-existing bonds of filiation";

(2) by replacing "Order" in the second paragraph by "Regulation".

95. Section 30 of the Order is repealed.

96. The Order is amended by replacing all occurrences of "Order" in sections 1, 5, 10 and 24 by "Regulation".

MINISTERIAL ORDER RESPECTING THE CERTIFICATION OF INTERCOUNTRY ADOPTION BODIES

97. The title of the Ministerial Order respecting the certification of intercountry adoption bodies (chapter P-34.1, r. 3) is amended by replacing "Ministerial Order" by "Regulation".

98. Section 1 of the Order is amended by replacing "Order" by "Regulation".

99. Section 2 of the Order is amended by replacing "biological parents" in paragraph 6 by "parents of origin".

100. Section 7 of the Order is amended by replacing "Order, completed" by "Regulation, issued".

101. The Order is amended by replacing all occurrences of "Order" in sections 9, 25 and 28 by "Regulation", except in the title of the Order in section 28.

TRANSITIONAL AND FINAL PROVISIONS

102. In the case of an adoption that took place before the date of coming into force of section 35, information regarding a parent of origin may not be disclosed until 12 months have elapsed since that date, unless the parent of origin consents to such disclosure. However, if the parent of origin dies before

the expiry of that time, the information may not be disclosed before the first anniversary of his or her death.

103. Birth certificates drawn up following an Inuit customary adoption that took place before the date of coming into force of section 13 may not be declared invalid on the ground that they were not drawn up on the basis of a legislative provision.

104. The director of youth protection must, in the year following the year in which section 71.3.8 of the Youth Protection Act (chapter P-34.1), enacted by section 61, comes into force, send the Minister of Health and Social Services all the records in the director's possession concerning the adoption of children domiciled in Québec by persons domiciled outside Québec.

105. The provisions of this Act come into force on the date or dates to be set by the Government, but not later than 16 June 2018, except paragraph 1 of section 4, sections 8 and 9, section 10 except to the extent that it enacts article 199.10 of the Civil Code, sections 12, 15, 16 and 19 to 21, section 22 to the extent that it enacts article 565.1 of the Civil Code, sections 23, 27, 31, 34, 38, 40 to 53 and 55, paragraph 1 of section 56, sections 57 to 60, section 61 to the extent that it enacts the first paragraph of section 71.3.5 and sections 71.3.6 to 71.3.8, 71.3.10, 71.3.11 and 71.3.14 of the Youth Protection Act, sections 62 to 67, 70, 71 and 73 to 79, paragraphs 1 and 3 of section 82 and sections 83 to 85 and 88 to 101, which come into force on 16 June 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 13
AN ACT MAINLY TO RECOGNIZE THAT MUNICIPALITIES ARE LOCAL GOVERNMENTS AND TO INCREASE THEIR AUTONOMY AND POWERS

Bill 122
Introduced by Mr. Martin Coiteux, Minister of Municipal Affairs and Land Occupancy
Introduced 6 December 2016
Passed in principle 16 May 2017
Passed 15 June 2017
Assented to 16 June 2017

Coming into force: **16 June 2017, except sections 19 to 23, 25 to 28, 31, 32, 34, 36 to 38, 45 to 48, 50 to 53, 57, 58, 61, 64, 74, 75, 86 to 89, 93, 94, 100, 103, 105, 106, 108, 115, 121, 123 to 129, 135, 137 to 141, 161, 180, 197 to 200, 206 to 224, 228, 229, 231 to 275 and 278, which come into force on 1 January 2018**

Legislation amended:

Act respecting land use planning and development (chapter A-19.1)
Act respecting the Autorité régionale de transport métropolitain (chapter A-33.3)
Charter of Ville de Gatineau (chapter C-11.1)
Charter of Ville de Lévis (chapter C-11.2)
Charter of Ville de Longueuil (chapter C-11.3)
Charter of Ville de Montréal (chapter C-11.4)
Charter of Ville de Québec, national capital of Québec (chapter C-11.5)
Cities and Towns Act (chapter C-19)
Highway Safety Code (chapter C-24.2)
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 duties on transfers of immovables (chapter D-15.1)
Act respecting elections and referendums in municipalities (chapter E-2.2)
Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001)
Act respecting municipal taxation (chapter F-2.1)
Act establishing the Eeyou Istchee James Bay Regional Government (chapter G-1.04)
Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1)
Act respecting the Ministère du Conseil exécutif (chapter M-30)
Cultural Heritage Act (chapter P-9.002)
Act respecting liquor permits (chapter P-9.1)
Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1)
Act respecting the Réseau de transport métropolitain (chapter R-25.01)

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Legislation amended: (*cont'd*)

Act respecting public transit authorities (chapter S-30.01)
Act respecting the remuneration of elected municipal officers (chapter T-11.001)
Transport Act (chapter T-12)
Act respecting off-highway vehicles (chapter V-1.2)
Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1)

Regulation amended:

Regulation authorizing the signing by a functionary of certain deeds, documents and writings of the Ministère des Transports (chapter M-28, r. 5)

Orders in Council amended:

Order in Council 846-2005 dated 14 September 2005 (2005, G.O. 2, 4316), concerning the urban agglomeration of Mont-Tremblant
Order in Council 1055-2005 dated 9 November 2005 (2005, G.O. 2, 4958), concerning the urban agglomeration of La Tuque
Order in Council 1059-2005 dated 9 November 2005 (2005, G.O. 2, 4973), concerning the urban agglomeration of Sainte-Agathe-des-Monts
Order in Council 1062-2005 dated 9 November 2005 (2005, G.O. 2, 4986), concerning the urban agglomeration of Mont-Laurier
Order in Council 1065-2005 dated 9 November 2005 (2005, G.O. 2, 4999), concerning the urban agglomeration of Sainte-Marguerite-Estérel
Order in Council 1068-2005 dated 9 November 2005 (2005, G.O. 2, 5011), concerning the urban agglomeration of Cookshire-Eaton
Order in Council 1072-2005 dated 9 November 2005 (2005, G.O. 2, 5023), concerning the urban agglomeration of Rivière-Rouge
Order in Council 1130-2005 dated 23 November 2005 (2005, G.O. 2, 5133), concerning the urban agglomeration of Îles-de-la-Madeleine
Order in Council 1211-2005 dated 7 December 2005 (2005, G.O. 2, 5134A), concerning the urban agglomeration of Québec
Order in Council 1214-2005 dated 7 December 2005 (2005, G.O. 2, 5159A), concerning the urban agglomeration of Longueuil
Order in Council 1229-2005 dated 8 December 2005 (2005, G.O. 2, 5176A), concerning the urban agglomeration of Montréal

Explanatory notes

This Act mainly proposes various amendments to municipal laws to increase the autonomy and powers of municipalities and to recognize that they are local governments.

The Act recognizes the role of the Table Québec-municipalités as the preferred forum for consultation between the Government and the municipal sector, and modifies its composition.

The Act gives local municipalities broader powers over urban planning, including zoning, over regulation of contributions for parks and over proper maintenance of immovable assets.

The Act makes it possible for municipalities to adopt a policy on public participation in urban planning. It empowers the Minister to adopt a regulation setting the requirements for such public participation. It also provides that no instrument of a municipality will be subject to approval by way of referendum if its public participation policy complies with the requirements of the ministerial regulation. The Act also makes certain amendments to the referendum process.

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Explanatory notes (*cont'd*)

The Act introduces measures to promote the construction of affordable, social or family housing units and allows municipalities to establish rules or standards for the characteristics of these units.

The Act stipulates that the Government has a formal obligation to consult the municipal sector when developing its government policy directions regarding land use planning.

The Act amends the Act respecting the preservation of agricultural land and agricultural activities in order to relax the rules concerning the construction of a residence in an agricultural zone. It makes amendments to that Act to expedite the processing of certain applications and modifies some of the assessment criteria that must be taken into consideration by the Commission de protection du territoire agricole du Québec. It also allows the Government to prescribe, by regulation, certain cases where the authorization of the commission is not required.

The Act removes the obligation to obtain certain ministerial authorizations or approvals and relaxes the requirements regarding financial management. It sets out new obligations regarding the mandatory content of certain financial documents and gives the Minister certain powers concerning that content. It amends the deadline for sending financial reports to the Minister. It also replaces the mayor's report on the municipality's financial position by a new report made by the mayor at a regular sitting of the council held in June, and introduces an equivalent change for metropolitan communities.

The Act gives the municipalities the power to permit free play in the streets.

The Act provides that the passing of a by-law must be preceded by the tabling of a draft by-law and makes various amendments to improve the transparency of decision-making. It allows municipalities, on certain conditions, to modify the way their public notices are disseminated.

The Act introduces new procedures concerning the rules governing the awarding of contracts applicable to municipalities and makes contracts entered into by various bodies related to them subject to those rules.

Under the Act, local municipalities are granted a general taxation power and the power to charge regulatory dues. The Act also amends certain taxation powers held by local municipalities, reduces certain procedural requirements concerning municipal finances and modifies duties on transfers of immovables.

The Act grants municipalities new powers over local and regional development and business assistance. It also contains certain amendments concerning liquor permit applications, highway safety and the preservation of agricultural land.

Lastly, the Act amends the rules that apply to the remuneration of elected municipal officers.

Chapter 13

AN ACT MAINLY TO RECOGNIZE THAT MUNICIPALITIES ARE LOCAL GOVERNMENTS AND TO INCREASE THEIR AUTONOMY AND POWERS

[*Assented to 16 June 2017*]

AS the National Assembly recognizes that municipalities are, in the exercise of their powers, local governments that are an integral part of the Québec State;

AS elected municipal officers have the necessary legitimacy, from a representative democracy perspective, to govern according to their powers and responsibilities;

AS municipalities exercise essential functions and offer their population services that contribute to maintaining a high-quality, safe and healthy living environment, including in a context of sustainable development, reducing greenhouse gas emissions, and adapting to climate change;

AS, within local governments, the participation and commitment of citizens and citizens' groups, and access to information, are needed to define a concerted vision of development and to ensure its environmental, social and economic sustainability;

AS it is advisable to amend certain Acts to increase the autonomy and powers of municipalities and to improve certain aspects of their operation;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

1. The Act respecting land use planning and development (chapter A-19.1) is amended by inserting the following section after section 1.1:

"**1.2.** In this Act, "government policy directions" means

(1) the objectives and policy directions that the Government, its ministers, mandataries of the State and public bodies are pursuing with respect to land use development, as defined in any document adopted by the Government after consultation, by the Minister, with the authorities representing the municipal sector and with any other civil society organization the Minister considers relevant, and the equipment, infrastructure and land use development projects they intend to carry out in the territory; and

(2) any land use plan prepared under section 21 of the Act respecting the lands in the domain of the State (chapter T-8.1).

Any document adopted by the Government under subparagraph 1 of the first paragraph must be published in the *Gazette officielle du Québec*."

2. Section 6 of the Act is amended by adding the following subparagraph after subparagraph 8 of the first paragraph:

"(9) determine any other element relating to sustainable land use and development planning for the territory."

3. Sections 47.2, 53.16 and 61.1 of the Act are repealed.

4. The Act is amended by inserting the following chapter before Chapter III of Title I:

"**CHAPTER II.2**

"PUBLIC PARTICIPATION

"**80.1.** Every local municipality may adopt a public participation policy that contains measures complementary to those provided for in this Act and that promotes dissemination of information, and consultation and active participation of citizens in land use planning and development decision-making.

"**80.2.** If the public participation policy of the municipality complies with the requirements of the regulation made under section 80.3, no instrument adopted by the council of the municipality under this Act is subject to approval by way of referendum.

The first paragraph does not apply to a referendum and approval process that is under way at the time of the coming into force of the policy; inversely, the repeal of the policy has no effect on such a process that is under way at the time the policy is repealed. For the purposes of this paragraph, a process is under way as of the adoption of a draft by-law under section 124.

"**80.3.** The Minister shall, by regulation, set any requirement relating to public participation for the purposes of this Act and to the content of a public participation policy.

The regulation must be aimed at ensuring that

(1) the decision-making process is transparent;

(2) citizens are consulted before decisions are made;

(3) the information disseminated is complete, coherent and adapted to the circumstances;

(4) citizens are given a real opportunity to influence the process;

(5) elected municipal officers are actively present in the consultation process;

(6) deadlines are adapted to the circumstances and allow citizens sufficient time to assimilate the information;

(7) procedures are put in place to allow all points of view to be expressed and foster reconciliation of the various interests;

(8) rules are adapted according to, in particular, the purpose of the amendment, the participation of citizens or the nature of the comments made; and

(9) a reporting mechanism is put in place at the end of the process.

In its policy, the local municipality must state whether it deems the policy to be compliant with the regulation made under this section and whether it avails itself of section 80.2.

The Minister may, in exercising that power, establish different rules on the basis of any relevant criterion or for any group of municipalities.

"**80.4.** The public participation policy is adopted by by-law.

The first paragraph of section 124 and sections 125 to 127 and 134 apply, with the necessary modifications, to any by-law by which a municipality adopts, amends or repeals a public participation policy.

"**80.5.** Every municipality must permanently publish its public participation policy on its website. If the municipality does not have a website, the policy must be published on the website of the regional county municipality whose territory includes that of the municipality or, if the regional county municipality does not have a website, on another website of which the municipality gives public notice of the address at least once a year."

5. Section 84 of the Act is amended by adding the following paragraph at the end:

"(8) any other element aimed at fostering sustainable urban planning."

6. Section 113 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

"(23) to prescribe any other additional measure to distribute the various uses, activities, structures and works across its territory and make them subject to standards; such a measure may not however have the effect of restricting agricultural activities within the meaning of the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) in an agricultural zone established under that Act."

7. Section 115 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

"(12) to prescribe any other additional measure to govern division of the land as well as the dimensions of and development standards for public and private thoroughfares."

8. Section 117.1 of the Act is amended by adding the following subparagraph at the end:

"(3) the building permit relates to work that will make it possible to carry on new activities, as defined by the by-law, on the immovable or to intensify, within the meaning of the by-law, existing activities on the immovable."

9. Section 117.3 of the Act is amended by replacing the second sentence of the third paragraph by the following sentence: "The rules must also take into account, in favour of the owner, any transfer or payment made previously in respect of all or part of the site."

10. Section 117.4 of the Act is amended by adding the following paragraphs at the end:

"Despite the two preceding paragraphs, the municipality may require the transfer of land whose area is greater than 10% of the area of the site if the land in respect of which the subdivision or building permit is applied for is situated within a central sector of the municipality and if all or part of the immovable is green space.

If the municipality requires both the transfer of land and the payment of a sum, the amount paid must not exceed 10% of the value of the site.

The council shall, by by-law, determine the boundaries of the central sectors of the municipality and define what constitutes green space for the purposes of the third paragraph."

11. Section 123 of the Act is amended by replacing "22" in subparagraph 1 of the third paragraph by "23".

12. The Act is amended by inserting the following section after section 123:

"**123.1.** Despite the third and fourth paragraphs of section 123, a provision to enable the carrying out of a project relating to the following objects does not make a by-law subject to approval by way of referendum:

(1) collective equipment within the meaning of the second paragraph; and

(2) housing intended for persons in need of help, protection, care or shelter, in particular under a social housing program implemented under the Act respecting the Société d'habitation du Québec (chapter S-8).

Collective equipment consists of buildings and facilities that are public property intended for collective use in the health, education, culture, sports and recreation sectors."

13. The Act is amended by inserting the following division after section 145.30:

"**DIVISION IX.1**

"AFFORDABLE, SOCIAL OR FAMILY HOUSING

"**145.30.1.** Every municipality may, by by-law and in accordance with the policy directions defined for that purpose in the planning program, make the issue of a building permit for the construction of residential units subject to the making of an agreement between the applicant and the municipality to increase the supply of affordable, social or family housing.

The agreement may, in accordance with the rules set out in the by-law, stipulate the construction of affordable, social or family housing units, the payment of a sum of money or the transfer of an immovable in favour of the municipality.

All sums and immovables obtained in this manner must be used by the municipality for the implementation of an affordable, social or family housing program.

"**145.30.2.** The by-law must establish the rules for determining the number and type of affordable, social or family housing units that may be required, the method for calculating the sum of money to be paid or the characteristics of the immovable to be transferred.

It may also prescribe minimum standards for the particulars of the agreement listed in the first paragraph of section 145.30.3.

"**145.30.3.** The agreement may cover the dimensions of the affordable, social or family housing units concerned, the number of rooms they comprise, their location in the housing project or elsewhere in the territory of the municipality and their design and construction.

The agreement may also establish rules to ensure the affordability of the housing units for the time it determines."

14. The Act is amended by inserting the following sections after section 145.41:

"**145.41.1.** If the owner of a building does not comply with the notice sent under the second paragraph of section 145.41, the council may require a notice of deterioration containing the following information to be registered in the land register:

(1) the designation of the immovable concerned and the name and address of the owner;

(2) the name of the municipality and the address of its office, and the title, number and date of the resolution by which the council requires the notice to be registered;

(3) the title and number of the by-law made under the first paragraph of section 145.41; and

(4) a description of the work to be carried out.

No notice of deterioration may be registered in respect of an immovable owned by a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

"**145.41.2.** If the municipality ascertains that the work prescribed in the notice of deterioration has been carried out, the council shall, within 60 days after that fact is ascertained, require that a notice of regularization be registered in the land register; the notice of regularization must contain, in addition to the information in the notice of deterioration, the registration number of the notice of deterioration and an entry that the work described in that notice has been carried out.

"**145.41.3.** Within 20 days after the registration of any notice of deterioration or notice of regularization, the municipality shall notify the owner of the immovable and any holder of a real right registered in the land register in respect of the immovable of the registration of the notice.

"**145.41.4.** The municipality shall keep a list of the immovables for which a notice of deterioration has been registered in the land register. It shall publish this list on its website or, if it does not have a website, on the website of the regional county municipality whose territory includes that of the municipality.

The list must contain, in respect of each immovable, all the information contained in the notice of deterioration.

If a notice of regularization is registered in the land register, the municipality shall withdraw from the list any entry concerning the notice of deterioration relating to the notice of regularization.

"**145.41.5.** A municipality may acquire, by agreement or expropriation, any immovable for which a notice of deterioration was registered in the land register at least 60 days previously, on which the work required in the notice has not been carried out and whose dilapidated state entails a risk for the health or safety of persons. Such an immovable may then be alienated to any person by onerous title or to a person referred to in section 29 or 29.4 of the Cities and Towns Act (chapter C-19) by gratuitous title."

15. Section 148.0.4 of the Act is amended by inserting the following paragraph after the first paragraph:

"The by-law may prescribe that a preliminary program for the utilization of the vacated land be submitted after the committee has rendered an affirmative decision on the application for authorization to demolish, rather than before the application is considered. In that case, authorization to demolish is conditional on the program receiving the committee's approval."

16. Section 148.0.11 of the Act is repealed.

17. Section 148.0.22 of the Act is amended by replacing "$5,000" and "$25,000" in the first paragraph by "$10,000" and "$250,000", respectively.

18. The Act is amended by inserting the following section after section 264.0.8:

"**264.0.9.** Ville de Gatineau, Ville de Laval, Ville de Lévis, Ville de Mirabel, Ville de Rouyn-Noranda, Ville de Saguenay, Ville de Shawinigan, Ville de Sherbrooke and Ville de Trois-Rivières may maintain in force a single document that contains both provisions specific to the content of a land use and development plan and provisions specific to the content of a planning program. In such a case, sections 47 to 53.11, 53.11.5 to 56.12, 56.12.3 to 56.12.5, 56.12.8 to 57, 57.3, 58, 59 to 61.1, 61.3 to 71 and 71.0.3 to 72, rather than sections 88 to 100 and 102 to 112.8, apply, with the necessary modifications, to the provisions specific to the content of a planning program.

To replace its zoning or subdivision by-law, every municipality listed in the first paragraph must comply with the rules applicable to a by-law referred to in section 110.10.1, with the necessary modifications."

ACT RESPECTING THE AUTORITÉ RÉGIONALE DE TRANSPORT MÉTROPOLITAIN

19. Section 98 of the Act respecting the Autorité régionale de transport métropolitain (chapter A-33.3) is replaced by the following section:

"**98.** At the end of the fiscal year, the Authority's treasurer draws up the financial report for that fiscal year and certifies that it is accurate. The report must include the Authority's financial statements and any other document or information required by the Minister of Municipal Affairs, Regions and Land Occupancy.

The treasurer must also produce any other document or information required by that minister.

That minister may prescribe any rule relating to the documents and information referred to in the first two paragraphs."

20. The Act is amended by inserting the following section after section 101:

"**101.1.** If, after the transmission referred to in section 101, an error is found in the financial report, the treasurer may make the necessary correction. If the correction is required by the Minister of Municipal Affairs, Regions and Land Occupancy, the treasurer must make the correction as soon as possible. The treasurer must table any corrected report before the Authority's board of directors and the Authority must send it to the Minister, the Minister of Municipal Affairs, Regions and Land Occupancy, and the Communauté métropolitaine de Montréal.

The first paragraph applies, with the necessary modifications, to the documents and information referred to in the second paragraph of section 98."

CHARTER OF VILLE DE GATINEAU

21. Section 3 of Schedule B to the Charter of Ville de Gatineau (chapter C-11.1) is amended

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

"The leader of the governing party and the leader of the Opposition for the city council are designated in accordance with this section.";

(2) by striking out the second paragraph;

(3) by replacing "third and fourth" in the fifth paragraph by "second and third".

CHARTER OF VILLE DE LÉVIS

22. Section 19 of the Charter of Ville de Lévis (chapter C-11.2) is repealed.

CHARTER OF VILLE DE LONGUEUIL

23. Section 21 of the Charter of Ville de Longueuil (chapter C-11.3) is repealed.

24. The Charter is amended by inserting the following section after section 58.3.1:

"**58.3.2.** The city council shall adopt, for its whole territory, the public participation policy provided for in section 80.1 of the Act respecting land use planning and development (chapter A-19.1).

If the city's public participation policy complies with the requirements of the regulation made under section 80.3 of that Act, no instrument of the city adopted by the council under that Act is subject to approval by way of referendum."

25. Section 2 of Schedule C to the Charter is amended by striking out ", but is not entitled to the additional remuneration provided for in a by-law adopted under the Act respecting the remuneration of elected municipal officers (chapter T-11.001)".

26. Section 4 of Schedule C to the Charter is amended

(1) by striking out the first paragraph;

(2) by replacing "For the purposes of this section, the opposition leader" in the second paragraph by "The leader of the opposition for the city council".

27. Section 27.1 of Schedule C to the Charter is repealed.

CHARTER OF VILLE DE MONTRÉAL

28. Section 43 of the Charter of Ville de Montréal (chapter C-11.4) is amended by striking out the second and third paragraphs.

29. Section 83 of the Charter is amended

(1) by inserting the following subparagraph after subparagraph 2.1 of the first paragraph:

"(2.2) to hold a public consultation on the draft by-law enacting the public participation policy provided for in section 80.1 of the Act respecting land use planning and development (chapter A-19.1), despite section 80.4 of that Act;";

(2) by adding the following subparagraph after subparagraph 3 of the first paragraph:

"(4) to hold a public consultation on any element designated for that purpose in the public participation policy adopted under section 80.1 of the Act respecting land use planning and development."

30. The Charter is amended by inserting the following section after section 89.1.1:

"**89.1.2.** The city council shall adopt, for its whole territory, the public participation policy provided for in section 80.1 of the Act respecting land use planning and development (chapter A-19.1).

If the city's public participation policy complies with the requirements of the regulation made under section 80.3 of that Act, no instrument of the city adopted by the council under that Act is subject to approval by way of referendum."

31. Divisions III and IV of Chapter IV of the Charter, comprising sections 151.8 to 151.18, are repealed.

32. Section 16 of Schedule C to the Charter is amended

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

"The majority floor leader, leader of the opposition and opposition floor leader for the city council are designated in accordance with this section.";

(2) by striking out the second paragraph;

(3) by replacing "third and fourth" in the fifth paragraph by "second and third".

33. Section 50.1 of Schedule C to the Charter is amended by replacing "If the deterioration of a building endangers the health or safety of the occupants of the building" in the first paragraph by "If a building is decrepit or dilapidated".

CHARTER OF VILLE DE QUÉBEC, NATIONAL CAPITAL OF QUÉBEC

34. Section 19 of the Charter of Ville de Québec, national capital of Québec (chapter C-11.5) is repealed.

35. The Charter is amended by inserting the following section after section 74.5.1:

"**74.5.2.** The city council shall adopt, for its whole territory, the public participation policy provided for in section 80.1 of the Act respecting land use planning and development (chapter A-19.1).

If the city's public participation policy complies with the requirements of the regulation made under section 80.3 of that Act, no instrument of the city adopted by the council under that Act is subject to approval by way of referendum."

36. Divisions III and IV of Chapter IV of the Charter, comprising sections 131.8 to 131.18, are repealed.

37. Section 2 of Schedule C to the Charter is amended by striking out ", except the entitlement to additional remuneration provided for in a by-law under the Act respecting the remuneration of elected municipal officers (chapter T-11.001)".

38. Section 8 of Schedule C to the Charter is amended

(1) by striking out the first paragraph;

(2) by replacing "For the purposes of this section, the opposition leader" in the second paragraph by "The leader of the opposition for the city council".

39. Section 96 of Schedule C to the Charter is amended by adding the following paragraph at the end:

"The by-law may require that a program for the re-utilization of vacated land be submitted after an affirmative decision is made regarding an application for authorization to demolish, instead of before the application is considered. In such a case, the authorization is subject to the program being approved."

40. Section 99.1 of Schedule C to the Charter is repealed.

41. Section 105.1 of Schedule C to the Charter is amended by replacing "If the deterioration of a building endangers the health or safety of the occupants of the building and if" in the first paragraph by "If a building's dilapidated state is likely to endanger the health or safety of persons and if".

42. Section 105.6 of Schedule C to the Charter is amended

(1) by replacing "and" by a comma;

(2) by inserting ", and whose dilapidated state entails a risk for the health or safety of persons" after "carried out".

CITIES AND TOWNS ACT

43. Section 28 of the Cities and Towns Act (chapter C-19) is amended by adding the following sentence at the end of the first paragraph of subsection 3: "A municipality may also become surety for a solidarity cooperative whose articles include a clause prohibiting the allotment of rebates or the payment of interest on any category of preferred shares unless the rebate is allotted or the interest is paid to a municipality, the Union des municipalités du Québec or the Fédération québécoise des municipalités locales et régionales (FQM)."

44. Section 29.3 of the Act is replaced by the following section:

"**29.3.** Every by-law or resolution that authorizes a municipality to enter into a contract, other than a construction contract or an intermunicipal agreement, under which the municipality makes a financial commitment and from which arises, either explicitly or implicitly, an obligation for the other contracting party to build, enlarge or substantially modify a building or infrastructure used for municipal purposes must, on pain of nullity, be submitted to the approval of the qualified voters according to the procedure provided for loan by-laws."

45. Section 105 of the Act is replaced by the following section:

"**105.** At the end of the fiscal year, the treasurer shall draw up the financial report for that fiscal year and certify that it is accurate. The report must include

the municipality's financial statements and any other document or information required by the Minister.

The treasurer shall also produce a statement fixing the effective aggregate taxation rate of the municipality, in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1), and any other document or information required by the Minister.

The Minister may prescribe any rule relating to the documents and information referred to in the first two paragraphs."

46. Section 105.1 of the Act is amended by replacing the first paragraph by the following paragraph:

"The treasurer shall, at a sitting of the council, table the financial report, the chief auditor's report referred to in the first paragraph of section 107.14, the external auditor's report referred to in the first paragraph of section 108.2 or the first paragraph of section 108.2.1 and any other document whose tabling is prescribed by the Minister."

47. Section 105.2 of the Act is replaced by the following section:

"**105.2.** After the tabling referred to in section 105.1 and not later than 15 May, the clerk shall transmit the financial report, the chief auditor's report and the external auditor's report to the Minister.

The clerk shall also transmit the documents and information referred to in the second paragraph of section 105 to the Minister within the time prescribed by the Minister.

If the financial report or the other documents and information referred to in the second paragraph are not transmitted to the Minister within the prescribed time, the Minister may cause them to be prepared, for any period and at the municipality's expense, by an officer of his department or by a person authorized to act as external auditor for a municipality. If the financial report or the other documents and information are prepared by a person other than an officer of the department, the person's fees are paid by the municipality unless the Minister decides to make the payment, in which case he may require reimbursement from the municipality."

48. The Act is amended by inserting the following sections after section 105.2:

"**105.2.1.** If, after the transmission referred to in section 105.2, an error is found in the financial report, the treasurer may make the necessary correction. If the correction is required by the Minister, the treasurer shall make the correction as soon as possible.

The treasurer shall table any corrected report at the next regular sitting of the council, and the clerk shall give public notice of the tabling at least five days before the sitting.

The clerk shall send the corrected report to the Minister as soon as possible.

The first and third paragraphs apply, with the necessary modifications, to the documents and information referred to in the second paragraph of section 105.

"**105.2.2.** At a regular sitting of the council held in June, the mayor shall make a report to the citizens on the highlights of the financial report, the chief auditor's report and the external auditor's report.

The mayor's report shall be disseminated in the territory of the municipality in the manner determined by the council."

49. Section 105.4 of the Act is amended

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

"The treasurer shall table two comparative statements at the last regular sitting of the council held at least four weeks before the sitting at which the budget for the following fiscal year is to be adopted. During a year in which a general election is held in the municipality, the two comparative statements shall be tabled not later than at the last regular sitting held before the council ceases sitting in accordance with section 314.2 of the Act respecting elections and referendums in municipalities (chapter E-2.2).";

(2) by striking out the fourth paragraph.

50. Section 107.14 of the Act is replaced by the following section:

"**107.14.** The chief auditor shall report to the council on the audit of the municipality's financial statements.

In the report, which must be transmitted to the treasurer, the chief auditor shall state, in particular, whether the financial statements faithfully represent the municipality's financial position as at 31 December and the results of its operations for the fiscal year ending on that date.

The chief auditor shall report to the treasurer on the audit of any document determined by the Minister of Municipal Affairs, Regions and Land Occupancy and on the audit of the statement fixing the aggregate taxation rate, in respect of which the chief auditor shall declare whether the effective rate was fixed in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1)."

51. Section 108.2 of the Act is replaced by the following section:

"**108.2.** Subject to section 108.2.1, the external auditor shall audit the municipality's financial statements for the fiscal year for which he was appointed and report to the council on the audit.

In the report, which must be transmitted to the treasurer, the external auditor shall state, in particular, whether the financial statements faithfully represent the municipality's financial position as at 31 December and the results of its operations for the fiscal year ending on that date.

The external auditor shall report to the treasurer on the audit of any document determined by the Minister of Municipal Affairs, Regions and Land Occupancy and on the audit of the statement fixing the aggregate taxation rate, in respect of which the external auditor shall declare whether the effective rate was fixed in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1)."

52. Section 108.2.1 of the Act is replaced by the following section:

"**108.2.1.** In the case of a municipality with a population of 100,000 or more, the external auditor shall audit, for the fiscal year for which the external auditor was appointed, the accounts relating to the chief auditor and the financial statements of the municipality and shall report to the council on the audit.

In the report on the financial statements, which must be transmitted to the treasurer, the external auditor shall state, in particular, whether the financial statements faithfully represent the municipality's financial position as at 31 December and the results of its operations for the fiscal year ending on that date.

The external auditor shall report to the treasurer on the audit of any document determined by the Minister of Municipal Affairs, Regions and Land Occupancy."

53. Section 108.3 of the Act is repealed.

54. Section 319 of the Act is amended by adding the following sentence at the end of the second paragraph: "Any documents useful in making decisions must, barring exceptional situations, be available to the members of the council not later than 72 hours before the time set for the commencement of the sitting."

55. The Act is amended by inserting the following sections after section 345:

"**345.1.** Subject to the second paragraph of section 345.3, a municipality may, by by-law, determine the terms governing publication of its public notices. These terms may differ according to the type of notice, but the by-law must prescribe their publication on the Internet.

Where such a by-law is in force, the mode of publication that it prescribes has precedence over the mode of publication prescribed by section 345 or by any other provision of a general law or special Act.

"**345.2.** A by-law adopted under section 345.1 may not be repealed, but it may be amended.

"**345.3.** The Government may, by regulation, set minimum standards relating to publication of municipal public notices. Different standards may be set for any group of municipalities.

The regulation must prescribe measures that promote dissemination of information that is complete, that citizens find coherent and that is adapted to the circumstances.

The regulation may also prescribe that the municipalities or any group of municipalities the Government identifies must adopt a by-law under section 345.1 within the prescribed time.

"**345.4.** The Minister may make a regulation in the place of any municipality that fails to comply with the time prescribed under section 345.3; the regulation made by the Minister is deemed to be a by-law adopted by the council of the municipality."

56. Section 356 of the Act is replaced by the following section:

"**356.** The passing of every by-law must be preceded by the tabling of a draft by-law at a sitting of the council and a notice of motion must be given at the same sitting or at a separate sitting.

Every draft by-law may be amended after it has been tabled before the council, without it being necessary to table it again.

The by-law must be passed at a separate sitting from those mentioned in the first paragraph. Not later than two days before that separate sitting, any person may obtain a copy from the person in charge of access to documents for the municipality. That person must make copies available to the public at the beginning of the sitting.

Before the by-law is passed, the clerk or the person presiding at the sitting must mention the object, scope and cost of the by-law and, where applicable, the mode of financing and the mode of payment and repayment."

57. Section 468.26 of the Act is amended by striking out ", except the provisions relating to the minimum amount of remuneration thus fixed,".

58. Section 468.51 of the Act is amended by inserting ", 105.2.1" after "105.2" in the first paragraph.

59. Section 474.1 of the Act is repealed.

60. Section 474.2 of the Act is amended by adding the following sentence at the end of the first paragraph: "The draft budget and the draft three-year program of capital expenditures must be available to members of the council as soon as the public notice is given."

61. Section 477.5 of the Act is amended

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

"If the contract involves an expenditure of at least $25,000 but less than $100,000, is not referred to in the fourth paragraph, and is made under a provision of the by-law on contract management adopted under the fourth paragraph of section 573.3.1.2, the list must mention how the contract was awarded.";

(2) by replacing "fourth and fifth" and "fifth paragraph" in the last paragraph by "fourth, fifth and sixth" and "sixth paragraph", respectively.

62. Section 477.6 of the Act is amended by replacing the second paragraph by the following paragraphs:

"The municipality must also publish on its website,

(1) on a permanent basis, a statement concerning the publication requirement under the first paragraph and a hyperlink to the list described in section 477.5; and

(2) not later than 31 January each year, the list of all contracts involving an expenditure exceeding $2,000 entered into in the last full fiscal year preceding that date with the same contracting party if those contracts involve a total expenditure exceeding $25,000. The list shall indicate, for each contract, the name of the contracting party, the amount of the consideration and the object of the contract.

If the municipality does not have a website, the statement, hyperlink and list whose publication is required under the second paragraph must be published on the website of the regional county municipality whose territory includes that of the municipality or, if the regional county municipality does not have a website, on another website of which the municipality shall give public notice of the address at least once a year."

63. Section 487.1 of the Act is amended

(1) by inserting "or subcategories" after "certain categories" in the first paragraph;

(2) by inserting the following at the end of the first paragraph: "or subcategories. It may also, in respect of the special tax, fix specific rates for the property tax on the category of non-residential immovables based on the property assessment for the same categories or subcategories of immovables for which it has chosen to apply the measure in respect of the general property tax";

(3) by replacing "4 and 5" in subparagraph 1 of the third paragraph by "4, 5, 6 and 7".

64. The Act is amended by inserting the following after section 500:

"II.1. — *General taxation power*

"**500.1.** Every municipality may, by by-law, impose a municipal tax in its territory, provided it is a direct tax and the by-law meets the criteria set out in the fourth paragraph.

The municipality is not authorized to impose the following taxes:

(1) a tax in respect of the supply of a property or a service;

(2) a tax on income, revenue, profits or receipts, or in respect of similar amounts;

(3) a tax on paid-up capital, reserves, retained earnings, contributed surplus or indebtedness, or in respect of similar amounts;

(4) a tax in respect of machinery and equipment used in scientific research and experimental development or in manufacturing and processing or in respect of any assets used to enhance productivity, including computer hardware and software;

(5) a tax in respect of remuneration that an employer pays or must pay for services, including non-monetary remuneration that the employer confers or must confer;

(6) a tax on wealth, including an inheritance tax;

(7) a tax on an individual because the latter is present or resides in the territory of the municipality;

(8) a tax in respect of alcoholic beverages within the meaning of section 2 of the Act respecting offences relating to alcoholic beverages (chapter I-8.1);

(9) a tax in respect of tobacco or raw tobacco within the meaning of section 2 of the Tobacco Tax Act (chapter I-2);

(10) a tax in respect of fuel within the meaning of section 1 of the Fuel Tax Act (chapter T-1);

(11) a tax in respect of a natural resource;

(12) a tax in respect of energy, in particular electric power; or

(13) a tax collected from a person who uses a public highway within the meaning of section 4 of the Highway Safety Code (chapter C-24.2), in respect of equipment placed under, on or above a public highway to provide a public service.

For the purposes of subparagraph 1 of the second paragraph, "property", "supply" and "service" have the meanings assigned to them by the Act respecting the Québec sales tax (chapter T-0.1).

The by-law referred to in the first paragraph must state

(1) the subject of the tax to be imposed;

(2) the tax rate or the amount of tax payable; and

(3) how the tax is to be collected and the designation of any persons authorized to collect the tax as agents for the municipality.

The by-law referred to in the first paragraph may prescribe

(1) exemptions from the tax;

(2) penalties for failing to comply with the by-law;

(3) collection fees and fees for insufficient funds;

(4) interest and specific interest rates on outstanding taxes, penalties or fees;

(5) assessment, audit, inspection and inquiry powers;

(6) refunds and remittances;

(7) the keeping of registers;

(8) the establishment and use of dispute resolution mechanisms;

(9) the establishment and use of enforcement measures if a portion of the tax, interest, penalties or fees remains unpaid after it is due, including measures such as garnishment, seizure and sale of property;

(10) considering the debt for outstanding taxes, including interest, penalties and fees, to be a prior claim on the immovables or movables in respect of which it is due, in the same manner and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code, and creating and registering a security by a legal hypothec on the immovables or movables; and

(11) criteria according to which the rate and the amount of the tax payable may vary.

"**500.2.** The municipality is not authorized to impose a tax under section 500.1 in respect of

(1) the State, the Crown in right of Canada or one of their mandataries;

(2) a school board, a general and vocational college, a university establishment within the meaning of the University Investments Act (chapter I-17) or the Conservatoire de musique et d'art dramatique du Québec;

(3) a private educational institution operated by a non-profit body in respect of an activity that is exercised in accordance with a permit issued under the Act respecting private education (chapter E-9.1), a private educational institution accredited for purposes of subsidies under that Act or an institution whose instructional program is the subject of an international agreement within the meaning of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1);

(4) a public institution within the meaning of the Act respecting health services and social services (chapter S-4.2);

(5) a private institution referred to in paragraph 3 of section 99 or section 551 of the Act respecting health services and social services in respect of an activity that is exercised in accordance with a permit issued to the institution under that Act and is inherent in the mission of a local community service centre, a residential and long-term care centre or a rehabilitation centre within the meaning of that Act;

(6) a childcare centre within the meaning of the Educational Childcare Act (chapter S-4.1.1); or

(7) any other person determined by a regulation of the Government.

A tax imposed under section 500.1 does not give entitlement to payment of an amount determined under Division V of Chapter XVIII of the Act respecting municipal taxation (chapter F-2.1).

"**500.3.** Section 500.1 does not limit any other taxation power granted to the municipality by law.

"**500.4.** The use of an enforcement measure established by a by-law adopted under section 500.1 does not prevent the municipality from using any other remedy provided by law to recover the amounts owing under that by-law.

"**500.5.** The municipality may enter into an agreement with another person, including the State, for the collection and recovery of a tax imposed under section 500.1 and the administration and enforcement of a by-law imposing the tax. The agreement may authorize the person to collect the taxes and oversee the administration and enforcement of the by-law on the municipality's behalf.

"II.2. — *Dues*

"**500.6.** Every municipality may charge dues to help fund a regulatory regime applicable to a matter under its jurisdiction. Dues may also be charged with the main goal of furthering achievement of the objectives of the regime by influencing citizens' behaviour.

Revenues from the dues must be paid into a fund established exclusively to receive them and help fund the regime.

The first paragraph applies subject to sections 145.21 to 145.30 of the Act respecting land use planning and development (chapter A-19.1), to the extent that the dues charged are collected from an applicant referred to in subparagraph 2 of the first paragraph of section 145.21 of that Act and that the dues are used to finance an expense referred to in that subparagraph.

"**500.7.** The decision to charge dues is made by a by-law that must

(1) identify the regulatory regime and its objectives;

(2) specify to whom the dues are to be charged;

(3) determine the amount of the dues or a way of determining the amount, including any criteria according to which the amount may vary;

(4) establish the reserve fund and expressly identify the purposes for which the sums paid into it may be used; and

(5) state how the dues are to be collected.

The by-law may prescribe collection fees and fees for insufficient funds.

The municipality shall send an authenticated copy of the by-law to the Minister of Municipal Affairs, Regions and Land Occupancy within 15 days after its adoption.

"**500.8.** The dues may be charged only to a person benefiting from the regulatory regime identified in the by-law or carrying on activities that require regulation.

"**500.9.** The amount of the dues may not be determined on the basis of an element referred to in subparagraphs 2 to 6 or 8 to 12 of the second paragraph of section 500.1, with the necessary modifications, or on the basis of residency in the municipality's territory.

Any criterion according to which the amount of the dues may vary must be justified in relation to the objectives of the regulatory regime.

"**500.10.** The municipality may enter into an agreement with another person, including the State, providing for the collection and recovery of dues and the administration and enforcement of the by-law under which dues are charged.

"**500.11.** The municipality is not authorized to charge dues under section 500.6 to a person mentioned in any of subparagraphs 1 to 7 of the first paragraph of section 500.2.

The Government may prohibit the collection of dues under section 500.6 or impose restrictions with respect to such collection if it considers that those dues conflict with or duplicate dues that are or may be charged by another public body within the meaning of section 1 of the Act respecting municipal taxation (chapter F-2.1).

The Government's decision takes effect on the date of its publication in the *Gazette officielle du Québec* or any later date mentioned in the decision.

Dues charged under section 500.6 do not give entitlement to payment of an amount determined under Division V of Chapter XVIII of the Act respecting municipal taxation."

65. Section 547 of the Act is amended by striking out the fourth paragraph.

66. Section 556 of the Act is amended by inserting the following paragraphs after the second paragraph:

"Likewise, a loan by-law requires only the approval of the Minister if

(1) the object of the by-law is to carry out road construction, drinking water supply or waste water disposal work, work to eliminate a risk for the health or safety of persons, work required to comply with an obligation under an Act or regulation, or any incidental expenditure; and

(2) the repayment of the loan is assured by the general revenues of the municipality or is entirely borne by the owners of immovables in the entire territory of the municipality.

A loan by-law also requires only the approval of the Minister if a subsidy has been granted for at least 50% of the expenditure to be incurred and payment of the subsidy is assured by the Government or one of its ministers or bodies. In such a case, the Minister may, however, require that the loan by-law be submitted for approval to the qualified voters."

67. Section 557 of the Act is amended

(1) by replacing "the following proportion of the qualified voters domiciled in the territory of the municipality:" in the first paragraph by "10% of the number of qualified voters in the territory of the municipality, up to a maximum of 30,000.";

(2) by striking out subparagraphs 1 to 3 of the first paragraph.

68. Section 567 of the Act is amended by replacing subsection 3 by the following subsection:

"(3) A municipality may, by a by-law requiring only the approval of the Minister of Municipal Affairs, Regions and Land Occupancy, order a loan for an amount not exceeding the amount of a subsidy of which payment is assured by the Government or one of its ministers or bodies and for a term corresponding to the payment period of the subsidy.

The by-law's sole object may be a loan for an amount corresponding to the subsidy and, despite section 544.1, the sums borrowed may be used, in whole or in part, to repay the general fund of the municipality.

For the purposes of the two preceding paragraphs, the amount of the loan is deemed not to exceed that of the subsidy if the amount by which the former exceeds the latter is not greater than 10% of the subsidy and corresponds to the amount needed to pay the interest on the temporary loan contracted and the financing expenses related to the securities issued."

69. Section 573.1.0.1 of the Act is amended

(1) by striking out "Subject to section 573.1.0.1.1," in the first paragraph;

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

"The council shall establish a selection committee consisting of at least three members, other than council members; the committee shall evaluate each tender and assign it a number of points for each criterion."

70. Section 573.1.0.1.1 of the Act is amended

(1) by replacing "Where a contract for professional services is to be awarded, the council must" in the introductory clause of the first paragraph by "The council may";

(2) by inserting the following subparagraphs after subparagraph 2 of the first paragraph:

"(2.1) the system must mention, if applicable, all the evaluation criteria and the minimum number of points that must be assigned to each to establish an interim score for a tender;

"(2.2) the system must mention the factor, varying between 0 and 50, to be added to the interim score in the formula in subparagraph *e* of subparagraph 3 for establishing the final score;";

(3) by replacing "50" in subparagraph *e* of subparagraph 3 of the first paragraph by "the factor determined under subparagraph 2.2";

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

"The call for tenders or a document to which it refers must

(1) mention all the requirements and all the criteria that will be used to evaluate the bids, in particular the minimum interim score of 70, and the bid weighting and evaluating methods based on those criteria;

(2) specify that the tender is to be submitted in an envelope containing all the documents and an envelope containing the proposed price; and

(3) mention which criterion, between the lowest proposed price and the highest interim score, will be used to break a tie in the number of points assigned to final tenders by the selection committee.";

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

"The council may not award the contract to a person other than the person who submitted a tender within the prescribed time and whose tender received the highest final score. If more than one tender obtained the highest final score, the council shall award the contract to the person who submitted the tender that meets the criterion mentioned, in accordance with subparagraph 3 of the second paragraph, in the call for tenders or a document to which it refers.";

(6) by striking out the fifth paragraph.

71. The Act is amended by inserting the following section after section 573.1.0.1.1:

"**573.1.0.1.2.** Where a contract for professional services is to be awarded, the council must use the system of bid weighting and evaluating provided for in section 573.1.0.1 or 573.1.0.1.1."

72. Section 573.1.0.5 of the Act is amended

(1) by striking out "to award a contract described in the second paragraph" in the first paragraph;

(2) by striking out the second paragraph;

(3) by replacing "council shall establish a selection committee consisting of at least three members, other than council members; the committee" in the fourth paragraph by "selection committee";

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

"The Minister of Municipal Affairs, Regions and Land Occupancy may, on the conditions he determines, authorize the council to pay a financial compensation to each tenderer, other than the one to whom the contract is awarded, who submitted a compliant tender. In such a case, the call for tenders must provide for such a payment and may not be published before the Minister has given his authorization."

73. Section 573.3 of the Act is amended by replacing the last paragraph by the following paragraph:

"Section 573.1 does not apply to a contract

(1) covered by the regulation in force made under section 573.3.0.1; or

(2) whose object is the supply of insurance, equipment, materials or services and that is entered into with a solidarity cooperative whose articles include a clause prohibiting the allotment of rebates or the payment of interest on any category of preferred shares unless the rebate is allotted or the interest is paid to a municipality, the Union des municipalités du Québec or the Fédération québécoise des municipalités locales et régionales (FQM)."

74. Section 573.3.1.2 of the Act is replaced by the following section:

"**573.3.1.2.** Every municipality must adopt a by-law on contract management.

The by-law is applicable to all contracts, including contracts that are not described in any of the subparagraphs of the first paragraph of subsection 1 of section 573 or in section 573.3.0.2.

The by-law must include

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

(2) measures to ensure compliance with the Lobbying Transparency and Ethics Act (chapter T-11.011) and the Code of Conduct for Lobbyists (chapter T-11.011, r. 2) adopted under that Act;

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

(4) measures to prevent conflict of interest situations;

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

(6) measures to govern the making of decisions authorizing the amendment of a contract; and

(7) for contracts that involve an expenditure of less than $100,000 and that may be entered into by mutual agreement, measures to ensure rotation among potential contracting parties.

The by-law may prescribe the rules governing the making of contracts that involve an expenditure of at least $25,000 but less than $100,000. The rules may vary according to determined categories of contracts. Where such rules are in force, section 573.1 does not apply to those contracts.

The by-law, and any other by-law regarding contract management, in particular any by-law delegating the power to incur an expense or make a contract on behalf of the municipality, must be permanently published on the website on which the municipality posts the statement and hyperlink required under the second paragraph of section 477.6.

Not later than 30 days after the day on which a by-law is adopted under this section, the clerk must send a certified copy of it to the Minister of Municipal Affairs, Regions and Land Occupancy.

The municipality shall table a report on the application of the by-law at least once a year at a sitting of the council.

As regards non-compliance with a measure included in the by-law, section 573.3.4 applies only in the case of a contract for which the contracting process began after the date as of which the measure was included in the by-law."

75. The Act is amended by inserting the following section after section 573.3.4:

"**573.3.5.** Sections 573 to 573.3.4 apply, with the necessary modifications, to any body that meets one of the following conditions:

(1) it is a body declared by law to be a mandatary or agent of a municipality;

(2) the majority of the members of its board of directors must, under the rules applicable to it, be members of a council of a municipality or be appointed by a municipality;

(3) its budget is adopted or approved by a municipality;

(4) more than half of its financing is assured by funds from a municipality and its annual income is equal to or greater than $1,000,000; or

(5) it is designated by the Minister as a body subject to those provisions.

In addition, the body that meets one of the conditions set out in the first paragraph is deemed to be a local municipality for the purposes of a regulation made under section 573.3.0.1 or 573.3.1.1.

Where, under any of sections 573 to 573.3.4, a municipality is authorized to make by-laws, a body that is not generally authorized to prescribe that a penalty may be imposed for non-compliance with a regulatory provision under its jurisdiction shall adopt, by resolution or by any means it usually employs to make decisions, the measures or provisions covered by the municipality's authorization.

This section does not apply

(1) to a body that an Act makes subject to sections 573 to 573.3.4 of this Act, articles 934 to 938.4 of the Municipal Code of Québec (chapter C-27.1), sections 106 to 118.2 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01), sections 99 to 111.2 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) or sections 92.1 to 108.2 of the Act respecting public transit authorities (chapter S-30.01);

(2) to a mixed enterprise company; or

(3) to a body that is similar to a mixed enterprise company and is constituted under a private Act, including the legal persons constituted under chapters 56, 61 and 69 of the statutes of 1994, chapter 84 of the statutes of 1995 and chapter 47 of the statutes of 2004."

76. The Act is amended by inserting the following division after section 573.20:

"**DIVISION XI.2**

"DISSEMINATION OF CERTAIN INFORMATION

"**573.20.1.** The Government may, by regulation, determine the information that every municipality is required to disseminate in an open document format on a storage medium so that it can be reused.

The regulation must set out the terms governing the dissemination of such information, which terms may vary according to the different classes of municipalities."

HIGHWAY SAFETY CODE

77. Section 329 of the Highway Safety Code (chapter C-24.2) is amended by replacing ", the second paragraph of section 628 or of section 628.1" in the third paragraph by "or the second paragraph of section 628".

78. The Code is amended by inserting the following section after section 500.1:

"**500.2.** Despite sections 499 and 500 of this Code, a municipality may, by by-law, permit free play on a public highway under its management.

The by-law must prescribe

(1) the zones where free play is permitted;

(2) any applicable restrictions on traffic and any applicable safety rules;

(3) the prohibitions respecting free play, if applicable;

(4) any other condition related to the exercise of that permission.

The municipality must indicate, by means of proper signs or signals, the zones where free play is permitted under the by-law.

The municipality may determine the provisions of the by-law the violation of which constitutes an offence and determine the applicable fines, up to a maximum of $120."

79. Section 626 of the Code is amended by replacing the third, fourth and fifth paragraphs by the following paragraph:

"Any by-law or ordinance passed under subparagraph 14 of the first paragraph shall, within 15 days after it is passed, be sent to the Minister of Transport. The Minister of Transport may disallow all or part of the by-law or ordinance at any time. In such a case, the by-law or ordinance or the part of either that is disallowed ceases to have effect on the date a notice of disallowance is published in the *Gazette officielle du Québec* or on any later date specified in the notice. The Minister shall notify the municipality of his decision as soon as possible."

80. Section 628.1 of the Code is repealed.

81. Section 647 of the Code is amended by replacing "paragraphs 4, 5 and 8" in the first paragraph by "subparagraphs 4, 5 and 8 of the first paragraph".

MUNICIPAL CODE OF QUÉBEC

82. Article 9 of the Municipal Code of Québec (chapter C-27.1) is amended by adding the following sentence at the end of the first paragraph: "A municipality may also become surety for a solidarity cooperative whose articles include a clause prohibiting the allotment of rebates or the payment of interest on any category of preferred shares unless the rebate is allotted or the interest is paid to a municipality, the Union des municipalités du Québec or the Fédération québécoise des municipalités locales et régionales (FQM)."

83. Article 14.1 of the Code is replaced by the following article:

"**14.1.** Every by-law or resolution that authorizes a municipality to enter into a contract, other than a construction contract or an intermunicipal agreement, under which the municipality makes a financial commitment and from which arises, either explicitly or implicitly, an obligation for the other contracting party to build, enlarge or substantially modify a building or infrastructure used for municipal purposes must, on pain of nullity, be submitted to the approval of the qualified voters according to the procedure provided for loan by-laws."

84. The Code is amended by inserting the following article after article 142:

"**142.1.** The council may, by by-law, grant the head of the council the right, at any time, to suspend any officer or employee of the municipality until the next sitting of the council. If the head of the council avails himself of such right, he must report the suspension to the council at that sitting and state the reasons in writing.

The suspended officer or employee is not to receive any salary for the period during which he is suspended, unless the council decides otherwise."

85. Article 148 of the Code is amended by adding the following sentence at the end of the second paragraph: "Any documents useful in making decisions must, barring exceptional situations, be available to the members of the council not later than 72 hours before the time set for the beginning of the sitting."

86. Article 176 of the Code is replaced by the following article:

"**176.** At the end of the fiscal year, the secretary-treasurer shall draw up the financial report for that fiscal year and certify that it is accurate. The report must include the municipality's financial statements and any other document or information required by the Minister.

The secretary-treasurer shall also produce a statement fixing the effective aggregate taxation rate of the municipality, in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1), and any other document or information required by the Minister.

The Minister may prescribe any rule relating to the documents and information referred to in the first two paragraphs."

87. Article 176.1 of the Code is amended by replacing the first paragraph by the following paragraph:

"The secretary-treasurer shall, at a sitting of the council, table the financial report, the external auditor's report referred to in the first paragraph of article 966.2 and any other document whose tabling is prescribed by the Minister."

88. Article 176.2 of the Code is replaced by the following article:

"**176.2.** After the tabling referred to in article 176.1 and not later than 15 May, the secretary-treasurer shall transmit the financial report and the external auditor's report to the Minister.

The secretary-treasurer shall also transmit the documents and information referred to in the second paragraph of article 176 to the Minister within the time prescribed by the Minister.

If the financial report or the other documents and information referred to in the second paragraph are not transmitted to the Minister within the prescribed time, the Minister may cause them to be prepared, for any period and at the municipality's expense, by an officer of his department or by a person authorized to act as external auditor for a municipality. If the financial report or the other documents and information are prepared by a person other than an officer of the department, the person's fees are paid by the municipality unless the Minister decides to make the payment, in which case he may require reimbursement from the municipality."

89. The Code is amended by inserting the following articles after article 176.2:

"**176.2.1.** If, after the transmission referred to in article 176.2, an error is found in the financial report, the secretary-treasurer may make the necessary correction. If the correction is required by the Minister, the secretary-treasurer shall make the correction as soon as possible.

The secretary-treasurer shall table any corrected report at the next regular sitting of the council, and the secretary-treasurer shall give public notice of the tabling at least five days before the sitting.

The secretary-treasurer shall send the corrected report to the Minister as soon as possible.

The first and third paragraphs apply, with the necessary modifications, to the documents and information referred to in the second paragraph of article 176."

"**176.2.2.** At a regular sitting of the council held in June, the mayor shall make a report to the citizens on the highlights of the financial report and the external auditor's report.

The mayor's report shall be disseminated in the territory of the municipality in the manner determined by the council."

90. Article 176.4 of the Code is amended

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

"The secretary-treasurer shall table two comparative statements at the last regular sitting of the council held at least four weeks before the sitting at which the budget for the following fiscal year is to be adopted. During a year in which a general election is held in the municipality, the two comparative statements shall be tabled not later than at the last regular sitting held before the council ceases sitting in accordance with section 314.2 of the Act respecting elections and referendums in municipalities (chapter E-2.2).";

(2) by striking out the fourth paragraph.

91. The Code is amended by inserting the following articles after article 433:

"**433.1.** Subject to the second paragraph of article 433.3, a municipality may, by by-law, determine the terms governing publication of its public notices. These terms may differ according to the type of notice, but the by-law must prescribe their publication on the Internet.

Where such a by-law is in force, the mode of publication that it prescribes has precedence over the mode of publication prescribed by articles 431 to 433 or by any other provision of a general law or special Act.

"**433.2.** A by-law adopted under article 433.1 may not be repealed, but it may be amended.

"**433.3.** The Government may, by regulation, set minimum standards relating to publication of municipal public notices. Different standards may be set for any group of municipalities.

The regulation must prescribe measures that promote the dissemination of information that is complete, that citizens find coherent and that is adapted to the circumstances.

The regulation may also prescribe that the municipalities or any group of municipalities the Government identifies must adopt a by-law under section 433.1 within the prescribed time.

"**433.4.** The Minister may make a regulation in the place of any municipality that fails to comply with the time prescribed in accordance with article 433.3; the regulation made by the Minister is deemed to be a by-law passed by the council of the municipality."

92. Article 445 of the Code is replaced by the following article:

"**445.** The passing of every by-law must be preceded by the tabling of a draft by-law at a sitting of the council and a notice of motion must be given at the same sitting or at a separate sitting.

Every draft by-law may be amended after it has been tabled before the council, without it being necessary to table it again.

However, in the case of a by-law passed by the council of a regional county municipality, the notice of motion and draft by-law may be replaced by a notice given by registered mail to the members of that council. The secretary-treasurer of the regional county municipality shall transmit the notice to the council members at least 10 days before the date of the sitting at which the by-law mentioned in the notice will be considered. He shall post the notice within the same time at the office of the regional county municipality.

The preceding paragraph applies, with the necessary modifications, to by-laws passed by a board of delegates.

The by-law must be passed at a separate sitting from those mentioned in the first paragraph. Not later than two days before that separate sitting, any person may obtain a copy from the person in charge of access to documents for the municipality. That person must make copies available to the public at the beginning of the sitting.

Before the by-law is passed, the secretary-treasurer or the person presiding at the sitting must mention the object, scope and cost of the by-law and, where applicable, the mode of financing and the mode of payment and repayment."

93. Article 595 of the Code is amended by striking out ", except the provisions relating to the minimum amount of remuneration thus fixed,".

94. Article 620 of the Code is amended by inserting ", 105.2.1" after "105.2" in the first paragraph.

95. Article 936.0.1 of the Code is amended

(1) by striking out "Subject to article 936.0.1.1," in the first paragraph;

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

"The council shall establish a selection committee consisting of at least three members, other than council members; the committee shall evaluate each tender and assign it a number of points for each criterion."

96. Article 936.0.1.1 of the Code is amended

(1) by replacing "Where a contract for professional services is to be awarded, the council must" in the introductory clause of the first paragraph by "The council may";

(2) by inserting the following subparagraphs after subparagraph 2 of the first paragraph:

"(2.1) the system must mention, if applicable, all the evaluation criteria and the minimum number of points that must be assigned to each to establish an interim score for a tender;

"(2.2) the system must mention the factor, varying between 0 and 50, to be added to the interim score in the formula in subparagraph *e* of subparagraph 3 for establishing the final score;";

(3) by replacing "50" in subparagraph *e* of subparagraph 3 of the first paragraph by "the factor determined under subparagraph 2.2";

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

"The call for tenders or a document to which it refers must

(1) mention all the requirements and all the criteria that will be used to evaluate the bids, in particular the minimum interim score of 70, and the bid weighting and evaluating methods based on those criteria;

(2) specify that the tender is to be submitted in an envelope containing all the documents and an envelope containing the proposed price; and

(3) mention which criterion, between the lowest proposed price and the highest interim score, will be used to break a tie in the number of points assigned to final tenders by the selection committee.";

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

"The council may not award the contract to a person other than the person who submitted a tender within the prescribed time and whose tender received the highest final score. If more than one tender obtained the highest final score, the council shall award the contract to the person who submitted the tender that meets the criterion mentioned, in accordance with subparagraph 3 of the second paragraph, in the call for tenders or a document to which it refers.";

(6) by striking out the fifth paragraph.

97. The Code is amended by inserting the following article after article 936.0.1.1:

"**936.0.1.2.** Where a contract for professional services is to be awarded, the council must use the system of bid weighting and evaluating provided for in article 936.0.1 or 936.0.1.1."

98. Article 936.0.5 of the Code is amended

(1) by striking out "to award a contract described in the second paragraph" in the first paragraph;

(2) by striking out the second paragraph;

(3) by replacing "council shall establish a selection committee consisting of at least three members, other than council members; the committee" in the fourth paragraph by "selection committee";

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

"The Minister of Municipal Affairs, Regions and Land Occupancy may, on the conditions he determines, authorize the council to pay a financial compensation to each tenderer, other than the one to whom the contract is awarded, who submitted a compliant tender. In such a case, the call for tenders must provide for such a payment and may not be published before the Minister has given his authorization."

99. Article 938 of the Code is amended by replacing the last paragraph by the following paragraph:

"Article 936 does not apply to a contract

(1) covered by the regulation in force made under article 938.0.1; or

(2) whose object is the supply of insurance, equipment, materials or services and that is entered into with a solidarity cooperative whose articles include a clause prohibiting the allotment of rebates or the payment of interest on any category of preferred shares unless the rebate is allotted or the interest is paid to a municipality, the Union des municipalités du Québec or the Fédération québécoise des municipalités locales et régionales (FQM)."

100. Article 938.1.2 of the Code is replaced by the following section:

"**938.1.2.** Every municipality must adopt a by-law on contract management.

The by-law is applicable to all contracts, including contracts that are not described in any of the subparagraphs of the first paragraph of subarticle 1 of article 935 or in article 938.0.2.

The by-law must include

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

(2) measures to ensure compliance with the Lobbying Transparency and Ethics Act (chapter T-11.011) and the Code of Conduct for Lobbyists (chapter T-11.011, r. 2) adopted under that Act;

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

(4) measures to prevent conflict of interest situations;

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

(6) measures to govern the making of decisions authorizing the amendment of a contract; and

(7) for contracts that involve an expenditure of less than $100,000 and that may be entered into by mutual agreement, measures to ensure rotation among potential contracting parties.

The by-law may prescribe the rules governing the making of contracts that involve an expenditure of at least $25,000 but less than $100,000. The rules may vary according to determined categories of contracts. Where such rules are in force, article 936 does not apply to those contracts.

The by-law, and any other by-law regarding contract management, in particular any by-law delegating the power to incur an expense or make a contract on behalf of the municipality, must be permanently published on the website on which the municipality posts the statement and hyperlink required under the second paragraph of article 961.4.

Not later than 30 days after the day on which a by-law is adopted under this article, the secretary-treasurer must send a certified copy of it to the Minister of Municipal Affairs, Regions and Land Occupancy.

The municipality shall table a report on the application of the by-law at least once a year at a sitting of the council.

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

101. Article 955 of the Code is repealed.

102. Article 956 of the Code is amended by adding the following sentence at the end of the first paragraph: "The draft budget and the draft three-year program of capital expenditures must be available to members of the council as soon as the public notice is given."

103. Article 961.3 of the Code is amended

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

"If the contract involves an expenditure of at least $25,000 but less than $100,000, is not referred to in the fourth paragraph, and is made under a provision of the by-law on contract management adopted under the fourth paragraph of article 938.1.2, the list must mention how the contract was awarded.";

(2) by replacing "fourth and fifth" and "fifth paragraph" in the last paragraph by "fourth, fifth and sixth" and "sixth paragraph", respectively.

104. Article 961.4 of the Code is amended by replacing the second paragraph by the following paragraphs:

"The municipality must also publish on its website,

(1) on a permanent basis, a statement concerning the publication requirement under the first paragraph and a hyperlink to the list described in article 961.3; and

(2) not later than 31 January each year, the list of all contracts involving an expenditure exceeding $2,000 entered into in the last full fiscal year preceding that date with the same contracting party if those contracts involve a total expenditure exceeding $25,000. The list shall indicate, for each contract, the name of the contracting party, the amount of the consideration and the object of the contract.

If the municipality does not have a website, the statement, hyperlink and list whose publication is required under the second paragraph must be published on the website of the regional county municipality whose territory includes that of the municipality or, if the regional county municipality does not have a website, on another website of which the municipality shall give public notice of the address at least once a year."

105. Article 966.2 of the Code is replaced by the following article:

"**966.2.** The external auditor shall audit, for the fiscal year for which he was appointed, the municipality's financial statements and report to the council on the audit.

In the report, which shall be transmitted to the secretary-treasurer, the external auditor shall state, in particular, whether the financial statements faithfully represent the municipality's financial position as at 31 December and the results of its operations for the fiscal year ending on that date.

The external auditor shall report to the secretary-treasurer on the audit of any document determined by the Minister of Municipal Affairs, Regions and Land Occupancy and on the audit of the statement fixing the aggregate taxation rate, in respect of which the chief auditor shall declare whether the effective rate was fixed in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1)."

106. Article 966.3 of the Code is repealed.

107. Article 979.1 of the Code is amended

(1) by inserting "or subcategories" after "certain categories" in the first paragraph;

(2) by inserting the following at the end of the first paragraph: "or subcategories. It may also, in respect of the special tax, fix specific rates for the property tax on the category of non-residential immovables based on the property assessment for the same categories or subcategories of immovables for which it has chosen to apply the measure in respect of the general property tax";

(3) by replacing "4 and 5" in subparagraph 1 of the third paragraph by "4, 5, 6 and 7".

108. The Code is amended by inserting the following chapters after article 1000:

"**CHAPTER II.1**

"GENERAL TAXATION POWER

"**1000.1.** Every local municipality may, by by-law, impose a municipal tax in its territory, provided it is a direct tax and the by-law meets the criteria set out in the fourth paragraph.

The municipality is not authorized to impose the following taxes:

(1) a tax in respect of the supply of a property or a service;

(2) a tax on income, revenue, profits or receipts, or in respect of similar amounts;

(3) a tax on paid-up capital, reserves, retained earnings, contributed surplus or indebtedness, or in respect of similar amounts;

(4) a tax in respect of machinery and equipment used in scientific research and experimental development or in manufacturing and processing or in respect of any assets used to enhance productivity, including computer hardware and software;

(5) a tax in respect of remuneration that an employer pays or must pay for services, including non-monetary remuneration that the employer confers or must confer;

(6) a tax on wealth, including an inheritance tax;

(7) a tax on an individual because the latter is present or resides in the territory of the municipality;

(8) a tax in respect of alcoholic beverages within the meaning of section 2 of the Act respecting offences relating to alcoholic beverages (chapter I-8.1);

(9) a tax in respect of tobacco or raw tobacco within the meaning of section 2 of the Tobacco Tax Act (chapter I-2);

(10) a tax in respect of fuel within the meaning of section 1 of the Fuel Tax Act (chapter T-1);

(11) a tax in respect of a natural resource;

(12) a tax in respect of energy, in particular electric power; or

(13) a tax collected from a person who uses a public highway within the meaning of section 4 of the Highway Safety Code (chapter C-24.2), in respect of equipment placed under, on or above a public highway to provide a public service.

For the purposes of subparagraph 1 of the second paragraph, "property", "supply" and "service" have the meanings assigned to them by the Act respecting the Québec sales tax (chapter T-0.1).

The by-law referred to in the first paragraph must state

(1) the subject of the tax to be imposed;

(2) the tax rate or the amount of tax payable; and

(3) how the tax is to be collected and the designation of any persons authorized to collect the tax as agents for the municipality.

The by-law referred to in the first paragraph may prescribe

(1) exemptions from the tax;

(2) penalties for failing to comply with the by-law;

(3) collection fees and fees for insufficient funds;

(4) interest and specific interest rates on outstanding taxes, penalties or fees;

(5) assessment, audit, inspection and inquiry powers;

(6) refunds and remittances;

(7) the keeping of registers;

(8) the establishment and use of dispute resolution mechanisms;

(9) the establishment and use of enforcement measures if a portion of the tax, interest, penalties or fees remains unpaid after it is due, including measures such as garnishment, seizure and sale of property;

(10) considering the debt for outstanding taxes, including interest, penalties and fees, to be a prior claim on the immovables or movables in respect of which it is due, in the same manner and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code, and creating and registering a security by a legal hypothec on the immovables or movables; and

(11) criteria according to which the rate and the amount of the tax payable may vary.

"**1000.2.** The municipality is not authorized to impose a tax under article 1000.1 in respect of

(1) the State, the Crown in right of Canada or one of their mandataries;

(2) a school board, a general and vocational college, a university establishment within the meaning of the University Investments Act (chapter I-17) or the Conservatoire de musique et d'art dramatique du Québec;

(3) a private educational institution operated by a non-profit body in respect of an activity that is exercised in accordance with a permit issued under the Act respecting private education (chapter E-9.1), a private educational institution accredited for purposes of subsidies under that Act or an institution whose instructional program is the subject of an international agreement within the meaning of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1);

(4) a public institution within the meaning of the Act respecting health services and social services (chapter S-4.2);

(5) a private institution referred to in paragraph 3 of section 99 or section 551 of the Act respecting health services and social services in respect of an activity that is exercised in accordance with a permit issued to the institution under that Act and is inherent in the mission of a local community service centre, a residential and long-term care centre or a rehabilitation centre within the meaning of that Act;

(6) a childcare centre within the meaning of the Educational Childcare Act (chapter S-4.1.1); or

(7) any other person determined by a regulation of the Government.

A tax imposed under article 1000.1 does not give entitlement to the payment of an amount determined under Division V of Chapter XVIII of the Act respecting municipal taxation (chapter F-2.1).

"**1000.3.** Article 1000.1 does not limit any other taxation power granted to the municipality by law.

"**1000.4.** The use of an enforcement measure established by a by-law adopted under article 1000.1 does not prevent the municipality from using any other remedy provided by law to recover the amounts owing under this chapter.

"**1000.5.** The municipality may enter into an agreement with another person, including the State, for the collection and recovery of a tax imposed under article 1000.1 and the administration and enforcement of a by-law imposing the tax. The agreement may authorize the person to collect the taxes and oversee the administration and enforcement of the by-law on the municipality's behalf.

"**CHAPTER II.2**

"DUES

"**1000.6.** Every local municipality may charge dues to help fund a regulatory regime applicable to a matter under its jurisdiction. Dues may also be charged with the main goal of furthering achievement of the objectives of the regime by influencing citizens' behaviour.

Revenues from the dues must be paid into a fund established exclusively to receive them and help fund the regime.

The first paragraph applies subject to sections 145.21 to 145.30 of the Act respecting land use planning and development (chapter A-19.1), to the extent that the dues charged are collected from an applicant for a building or subdivision permit or for a certificate of authorization or occupancy and that the dues are used to finance an expense referred to in subparagraph 2 of the first paragraph of section 145.21 of that Act.

"**1000.7.** The decision to charge dues is made by a by-law that must

(1) identify the regulatory regime and its objectives;

(2) specify to whom the dues are to be charged;

(3) determine the amount of the dues or a way of determining the amount, including any criteria according to which the amount may vary;

(4) establish the reserve fund and expressly identify the purposes for which the sums paid into it may be used; and

(5) state how the dues are to be collected.

The by-law may prescribe collection fees and fees for insufficient funds.

The municipality shall send an authenticated copy of the by-law to the Minister of Municipal Affairs, Regions and Land Occupancy within 15 days after its adoption.

"**1000.8.** The dues may be charged only to a person benefiting from the regulatory regime identified in the by-law or carrying on activities that require regulation.

"**1000.9.** The amount of the dues may not be determined on the basis of an element referred to in subparagraphs 2 to 6 or 8 to 12 of the second paragraph of article 1000.1, with the necessary modifications, or on the basis of residency in the municipality's territory.

Any criterion according to which the amount of the dues may vary must be justified in relation to the objectives of the regulatory regime.

"**1000.10.** The municipality may enter into an agreement with another person, including the State, providing for the collection and recovery of dues and the administration and enforcement of the by-law under which dues are charged.

"**1000.11.** The municipality is not authorized to charge dues under article 1000.6 to a person mentioned in any of subparagraphs 1 to 7 of the first paragraph of article 1000.2.

The Government may prohibit the collection of dues under article 1000.6 or impose restrictions with respect to such collection if it considers that those dues conflict with or duplicate dues that are or may be charged by another public body within the meaning of section 1 of the Act respecting municipal taxation (chapter F-2.1).

The Government's decision takes effect on the date of its publication in the *Gazette officielle du Québec* or any later date mentioned in the decision.

Dues charged under article 1000.6 do not give entitlement to the payment of an amount determined under Division V of Chapter XVIII of the Act respecting municipal taxation."

109. Article 1061 of the Code is amended by inserting the following paragraphs after the third paragraph:

"Likewise, a loan by-law requires only the approval of the Minister if

(1) the object of the by-law is to carry out road construction, drinking water supply or waste water disposal work, work to eliminate a risk for the health or safety of persons, work required to comply with an obligation under an Act or regulation, or any incidental expenditure; and

(2) the repayment of the loan is assured by the general revenues of the municipality or is entirely borne by the owners of immovables in the entire territory of the municipality.

A loan by-law also requires only the approval of the Minister if a subsidy has been granted for at least 50% of the expenditure to be incurred and payment of the subsidy is assured by the Government or one of its ministers or bodies. In such a case, the Minister may, however, require that the loan by-law be submitted for approval to the qualified voters."

110. The Code is amended by inserting the following article after article 1061:

"**1061.1.** A municipality may, by a by-law requiring only the approval of the Minister of Municipal Affairs, Regions and Land Occupancy, order a loan for an amount not exceeding the amount of a subsidy of which payment is assured by the Government or one of its ministers or bodies and for a term corresponding to the payment period of the subsidy.

The by-law's sole object may be a loan for an amount corresponding to the subsidy and, despite article 1063.1, the sums borrowed may be used, in whole or in part, to repay the general fund of the municipality.

For the purposes of the two preceding paragraphs, the amount of the loan is deemed not to exceed that of the subsidy if the amount by which the former exceeds the latter is not greater than 10% of the subsidy and corresponds to the amount needed to pay the interest on the temporary loan contracted and the financing expenses related to the securities issued."

111. Article 1062 of the Code is amended

(1) by replacing "the following proportion of qualified voters domiciled in the territory of the municipality:" in the first paragraph by "10% of the number of qualified voters in the territory of the municipality, up to a maximum of 30,000.";

(2) by striking out subparagraphs 1 to 3 of the first paragraph.

112. Article 1072 of the Code is amended by striking out the fourth paragraph.

113. Article 1093.1 of the Code is repealed.

114. The Code is amended by inserting the following title after article 1104.8:

"**TITLE XXVIII.2**

"DISSEMINATION OF CERTAIN INFORMATION

"**1104.9.** The Government may, by regulation, determine the information that every municipality is required to disseminate in an open document format on a storage medium so that it can be reused.

The regulation must set out the terms governing the dissemination of such information, which terms may vary according to the different classes of municipalities."

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

115. Section 105.2 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended

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

"If the contract involves an expenditure of at least $25,000 but less than $100,000, is not referred to in the fourth paragraph, and is made under a provision of the by-law on contract management adopted under the fourth paragraph of section 113.2, the list must mention how the contract was awarded.";

(2) by replacing "fourth and fifth" and "fifth paragraph" in the last paragraph by "fourth, fifth and sixth" and "sixth paragraph", respectively.

116. Section 105.3 of the Act is amended by adding the following paragraph at the end:

"The Community must also post on its website, not later than 31 January, the list of all contracts involving an expenditure exceeding $2,000 entered into in the last full fiscal year preceding that date with the same contracting party if those contracts involve a total expenditure exceeding $25,000. The list must state, for each contract, the name of the contracting party, the amount of the consideration and the object of the contract."

117. Section 109 of the Act is amended

(1) by striking out "Subject to section 109.1," in the first paragraph;

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

"The Community shall establish a selection committee consisting of at least three members, other than council members; the committee shall evaluate each tender and assign it a number of points for each criterion."

118. Section 109.1 of the Act is amended

(1) by replacing "Where a contract for professional services is to be awarded, the Community must" in the introductory clause of the first paragraph by "The Community may";

(2) by inserting the following subparagraphs after subparagraph 2 of the first paragraph:

"(2.1) the system must mention, if applicable, all the evaluation criteria and the minimum number of points that must be assigned to each to establish an interim score for a tender;

"(2.2) the system must mention the factor, varying between 0 and 50, to be added to the interim score in the formula in subparagraph *e* of subparagraph 3 for establishing the final score;";

(3) by replacing "50" in subparagraph *e* of subparagraph 3 of the first paragraph by "the factor determined under subparagraph 2.2";

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

"The call for tenders or a document to which it refers must

(1) mention all the requirements and all the criteria that will be used to evaluate the bids, in particular the minimum interim score of 70, and the bid weighting and evaluating methods based on those criteria;

(2) specify that the tender is to be submitted in an envelope containing all the documents and an envelope containing the proposed price; and

(3) mention which criterion, between the lowest proposed price and the highest interim score, will be used to break a tie in the number of points assigned to final tenders by the selection committee.";

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

"The council may not award the contract to a person other than the person who submitted a tender within the prescribed time and whose tender received

the highest final score. If more than one tender obtained the highest final score, the council shall award the contract to the person who submitted the tender that meets the criterion mentioned, in accordance with subparagraph 3 of the second paragraph, in the call for tenders or a document to which it refers.";

(6) by striking out the fifth paragraph.

119. The Act is amended by inserting the following section after section 109.1:

"**109.2.** Where a contract for professional services is to be awarded, the Community must use the system of bid weighting and evaluating provided for in section 109 or 109.1."

120. The Act is amended by inserting the following sections after section 112:

"**112.0.0.1.** If the Community uses a system of bid weighting and evaluating described in section 109, it may, in the call for tenders, provide that the opening of tenders will be followed by individual discussions with each tenderer to further define the technical or financial aspects of the project and allow the tenderer to submit a final tender that reflects the outcome of those discussions.

A call for tenders for such contracts must also contain

(1) the rules for breaking a tie in the points assigned to final tenders by the selection committee;

(2) the procedure and the time period, which may not exceed six months, for holding discussions; and

(3) provisions allowing the Community to ensure compliance at all times with the rules applicable to it, in particular with respect to access to the documents of public bodies and the protection of personal information.

The selection committee shall evaluate each final tender and, for each criterion mentioned in the call for tenders described in the first paragraph, assign points which the secretary of the selection committee shall record in the secretary's report referred to in section 112.0.0.8.

The Minister of Municipal Affairs, Regions and Land Occupancy may, on the conditions he determines, authorize the Community to pay a financial compensation to each tenderer, other than the one to whom the contract is awarded, who has submitted a compliant tender. In such a case, the call for tenders must provide for such a payment and may not be published before the Minister has given his authorization.

"**112.0.0.2.** In addition to any publication required under subparagraph 1 of the second paragraph of section 108, every call for final tenders must be sent in writing to each tenderer referred to in the first paragraph of section 112.0.0.1.

"**112.0.0.3.** In the case of a call for tenders described in section 112.0.0.1 or 112.0.0.2, the prohibition set out in the eighth paragraph of section 108 applies until the reports referred to in section 112.0.0.8 are tabled.

"**112.0.0.4.** The ninth paragraph of section 108 does not apply to a tender submitted following a call for tenders described in section 112.0.0.1 or 112.0.0.2.

Such tenders must be opened in the presence of the secretary of the selection committee; the secretary shall record the names of the tenderers and the price of each tender in the secretary's report referred to in section 112.0.0.8.

"**112.0.0.5.** If the Community establishes a qualification process described in section 110 to award a single contract under section 112.0.0.1, it may set a limit, which may not be less than three, on the number of suppliers to which it will grant qualification.

"**112.0.0.6.** Any provision required in order to bring the parties to enter into a contract may be negotiated with the person that obtained the highest score, provided the provision conserves the basic elements of the calls for tenders described in sections 112.0.0.1 and 112.0.0.2 and the basic elements of the tender.

"**112.0.0.7.** The discussions and negotiations described in sections 112.0.0.1 and 112.0.0.6 are, in the case of the Community, under the responsibility of a person identified in the call for tenders who may neither be a council member nor a member or the secretary of the selection committee. The person shall record the dates and subjects of any discussions or negotiations in the person's report referred to in section 112.0.0.8.

"**112.0.0.8.** The contract may not be entered into before the secretary of the selection committee and the person referred to in section 112.0.0.7 table their reports before the council.

The report of the person referred to in section 112.0.0.7 must certify that any discussions or negotiations were carried out in compliance with the applicable provisions and that all tenderers were treated equally. The report of the secretary of the selection committee must do likewise with respect to every other step of the tendering process."

121. Section 113.2 of the Act is replaced by the following section:

"**113.2.** The Community must adopt a by-law on contract management.

The by-law is applicable to all contracts, including contracts that are not described in any of the subparagraphs of the first paragraph of section 106 or in section 112.2.

The by-law must include

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

(2) measures to ensure compliance with the Lobbying Transparency and Ethics Act (chapter T-11.011) and the Code of Conduct for Lobbyists (chapter T-11.011, r. 2) adopted under that Act;

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

(4) measures to prevent conflict of interest situations;

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

(6) measures to govern the making of decisions authorizing the amendment of a contract; and

(7) for contracts that involve an expenditure of less than $100,000 and that may be entered into by mutual agreement, measures to ensure rotation among potential contracting parties.

The by-law may prescribe the rules governing the making of contracts that involve an expenditure of at least $25,000 but less than $100,000. The rules may vary according to determined categories of contracts. Where such rules are in force, neither the second paragraph of section 106 nor section 107 apply to those contracts.

The by-law, and any other by-law regarding contract management, in particular any by-law delegating the power to incur an expense or make a contract, must be permanently published on the Community's website.

Not later than 30 days after the day on which a by-law is adopted under this section, the secretary of the Community must send a certified copy of it to the Minister of Municipal Affairs, Regions and Land Occupancy.

The Community shall table a report on the application of the by-law at least once a year at a sitting of the council.

As regards non-compliance with a measure included in the by-law, section 118.2 applies only in the case of a contract for which the contracting process began after the date as of which the measure was included in the by-law."

122. Section 162 of the Act is repealed.

123. Section 207 of the Act is replaced by the following section:

"**207.** At the end of the fiscal year, the treasurer shall draw up the financial report for that fiscal year and certify that it is accurate. The report must include the Community's financial statements and any other document or information required by the Minister.

The treasurer shall also produce any other document or information required by the Minister.

The Minister may prescribe any rule relating to the documents and information referred to in the first two paragraphs."

124. Section 208 of the Act is replaced by the following section:

"**208.** The treasurer shall, at a meeting of the council, table the financial report, the auditor's report transmitted under section 215 and any other document whose tabling is prescribed by the Minister."

125. Section 209 of the Act is replaced by the following section:

"**209.** After the tabling referred to in section 208 and not later than 15 May, the secretary shall transmit the financial report and the auditor's report to the Minister and to each municipality whose territory is situated within the territory of the Community.

The secretary shall also transmit the documents and information referred to in the second paragraph of section 207 to the Minister within the time prescribed by the Minister."

126. The Act is amended by inserting the following section after section 209:

"**209.1.** If, after the transmission referred to in section 209, an error is found in the financial report, the treasurer may make the necessary correction. If the correction is required by the Minister, the treasurer shall make the correction as soon as possible. The treasurer shall table any corrected report at the next sitting of the council and the secretary shall transmit it to the Minister and to each municipality referred to in section 209.

The first paragraph applies, with the necessary modifications, to the documents and information referred to in the second paragraph of section 207."

127. Section 210 of the Act is amended by striking out the second paragraph.

128. The Act is amended by inserting the following section after section 210:

"**210.1.** At a regular sitting of the council held in June, the chair of the executive committee shall make a report to the citizens on the financial report and the auditor's report.

The chair's report shall be disseminated in the territory of the Community in the manner determined by the council."

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

129. Section 98.2 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) is amended

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

"If the contract involves an expenditure of at least $25,000 but less than $100,000, is not referred to in the fourth paragraph and is made under a provision of the by-law on contract management adopted under the fourth paragraph of section 106.2, the list must mention how the contract was awarded.";

(2) by replacing "fourth and fifth" and "fifth paragraph" in the last paragraph by "fourth, fifth and sixth" and "sixth paragraph", respectively.

130. Section 98.3 of the Act is amended by adding the following paragraph at the end:

"The Community must also post on its website, not later than 31 January, the list of all contracts involving an expenditure exceeding $2,000 entered into in the last full fiscal year preceding that date with the same contracting party if those contracts involve a total expenditure exceeding $25,000. The list must state, for each contract, the name of the contracting party, the amount of the consideration and the object of the contract."

131. Section 102 of the Act is amended

(1) by striking out "Subject to section 102.1," in the first paragraph;

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

"The Community shall establish a selection committee consisting of at least three members, other than council members; the committee shall evaluate each tender and assign it a number of points for each criterion."

132. Section 102.1 of the Act is amended

(1) by replacing "Where a contract for professional services is to be awarded, the Community must" in the introductory clause of the first paragraph by "The Community may";

(2) by inserting the following subparagraphs after subparagraph 2 of the first paragraph:

"(2.1) the system must mention, if applicable, all the evaluation criteria and the minimum number of points that must be assigned to each to establish an interim score for a tender;

"(2.2) the system must mention the factor, varying between 0 and 50, to be added to the interim score in the formula in subparagraph *e* of subparagraph 3 for establishing the final score;";

(3) by replacing "50" in subparagraph *e* of subparagraph 3 of the first paragraph by "the factor determined under subparagraph 2.2";

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

"The call for tenders or a document to which it refers must

(1) mention all the requirements and all the criteria that will be used to evaluate the bids, in particular the minimum interim score of 70, and the bid weighting and evaluating methods based on those criteria;

(2) specify that the tender is to be submitted in an envelope containing all the documents and an envelope containing the proposed price; and

(3) mention which criterion, between the lowest proposed price and the highest interim score, will be used to break a tie in the number of points assigned to final tenders by the selection committee.";

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

"The council may not award the contract to a person other than the person who submitted a tender within the prescribed time and whose tender received the highest final score. If more than one tender obtained the highest final score, the council shall award the contract to the person who submitted the tender respecting the criterion mentioned, in accordance with subparagraph 3 of the second paragraph, in the call for tenders or a document to which it refers.";

(6) by striking out the fifth paragraph.

133. The Act is amended by inserting the following section after section 102.1:

"**102.2.** Where a contract for professional services is to be awarded, the Community must use the system of bid weighting and evaluating provided for in section 102 or 102.1."

134. The Act is amended by inserting the following sections after section 105:

"**105.0.0.1.** If the Community uses a system of bid weighting and evaluating described in section 102, it may, in the call for tenders, provide that the opening of tenders will be followed by individual discussions with each tenderer to further define the technical or financial aspects of the project and allow the tenderer to submit a final tender that reflects the outcome of those discussions.

A call for tenders for such contracts must also contain

(1) the rules for breaking a tie in the points assigned to final tenders by the selection committee;

(2) the procedure and the time period, which may not exceed six months, for holding discussions; and

(3) provisions allowing the Community to ensure compliance at all times with the rules applicable to it, in particular with respect to access to the documents held by public bodies and the protection of personal information.

The selection committee shall evaluate each final tender and, for each criterion mentioned in the call for tenders described in the first paragraph, assign points which the secretary of the selection committee shall record in the secretary's report referred to in section 105.0.0.8.

The Minister of Municipal Affairs, Regions and Land Occupancy may, on the conditions he determines, authorize the Community to pay a financial compensation to each tenderer, other than the one to whom the contract is awarded, who has submitted a compliant tender. In such a case, the call for tenders must provide for such a payment and may not be published before the Minister has given his authorization.

"**105.0.0.2.** In addition to any publication required under subparagraph 1 of the second paragraph of section 101, every call for final tenders must be sent in writing to each tenderer referred to in the first paragraph of section 105.0.0.1.

"**105.0.0.3.** In the case of a call for tenders described in section 105.0.0.1 or 105.0.0.2, the prohibition set out in the eighth paragraph of section 101 applies until the reports referred to in section 105.0.0.8 are tabled.

"**105.0.0.4.** The ninth paragraph of section 101 does not apply to a tender submitted following a call for tenders described in section 105.0.0.1 or 105.0.0.2.

Such tenders must be opened in the presence of the secretary of the selection committee; the secretary shall record the names of the tenderers and the price of each tender in the secretary's report referred to in section 105.0.0.8.

"**105.0.0.5.** If the Community establishes a qualification process described in section 103 to award a single contract under section 105.0.0.1, it may set a limit, which may not be less than three, on the number of suppliers to which it will grant qualification.

"**105.0.0.6.** Any provision required in order to bring the parties to enter into a contract may be negotiated with the person that obtained the highest score, provided the provision conserves the basic elements of the calls for tenders described in sections 105.0.0.1 and 105.0.0.2 and the basic elements of the tender.

"**105.0.0.7.** The discussions and negotiations described in sections 105.0.0.1 and 105.0.0.6 are, in the case of the Community, under the responsibility of a person identified in the call for tenders who may neither be a council member nor a member or the secretary of the selection committee. The person shall record the dates and subjects of any discussions or negotiations in the person's report referred to in section 105.0.0.8.

"**105.0.0.8.** The contract may not be entered into before the secretary of the selection committee and the person referred to in section 105.0.0.7 table their reports before the council.

The report of the person referred to in section 105.0.0.7 must certify that any discussions or negotiations were carried out in compliance with the applicable provisions and that all tenderers were treated equally. The report of the secretary of the selection committee must do likewise with respect to every other step of the tendering process."

135. Section 106.2 of the Act is replaced by the following section:

"**106.2.** The Community must adopt a by-law on contract management.

The by-law is applicable to all contracts, including contracts that are not described in any of the subparagraphs of the first paragraph of section 99 or in section 105.2.

The by-law must include

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

(2) measures to ensure compliance with the Lobbying Transparency and Ethics Act (chapter T-11.011) and the Code of Conduct for Lobbyists (chapter T-11.011, r. 2) adopted under that Act;

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

(4) measures to prevent conflict of interest situations;

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

(6) measures to govern the making of decisions authorizing the amendment of a contract; and

(7) for contracts that involve an expenditure of less than $100,000 and that may be entered into by mutual agreement, measures to ensure rotation among potential contracting parties.

The by-law may prescribe the rules governing the making of contracts that involve an expenditure of at least $25,000 but less than $100,000. The rules may vary according to determined categories of contracts. Where such rules are in force, neither the second paragraph of section 99 nor section 100 apply to those contracts.

The by-law, and any other by-law regarding contract management, in particular any by-law delegating the power to incur an expense or make a contract, must be permanently published on the Community's website.

Not later than 30 days after the day on which a by-law is adopted under this section, the secretary of the Community must send a certified copy of it to the Minister of Municipal Affairs, Regions and Land Occupancy.

The Community shall table a report on the application of the by-law at least once a year at a sitting of the council.

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

136. Section 154 of the Act is repealed.

137. Section 194 of the Act is replaced by the following section:

"**194.** At the end of the fiscal year, the treasurer shall draw up the financial report for that fiscal year and certify that it is accurate. The report must include the Community's financial statements and any other document or information required by the Minister.

The treasurer shall also produce any other document or information required by the Minister.

The Minister may prescribe any rule relating to the documents and information referred to in the first two paragraphs."

138. Section 195 of the Act is replaced by the following section:

"**195.** The treasurer shall, at a meeting of the council, table the financial report, the auditor's report transmitted under section 202 and any other document whose tabling is prescribed by the Minister."

139. Section 196 of the Act is replaced by the following section:

"**196.** After the tabling referred to in section 195 and not later than 15 May, the secretary shall transmit the financial report and the auditor's report to the Minister and to each municipality whose territory is situated within the territory of the Community.

The secretary shall also transmit the documents and information referred to in the second paragraph of section 194 to the Minister within the time prescribed by the Minister."

140. The Act is amended by inserting the following section after section 196:

"**196.1.** If, after the transmission referred to in section 196, an error is found in the financial report, the treasurer may make the necessary correction. If the correction is required by the Minister, the treasurer shall make the correction as soon as possible. The treasurer shall table any corrected report at the next sitting of the council and the secretary shall transmit it to the Minister and to each municipality referred to in section 196.

The first paragraph applies, with the necessary modifications, to the documents and information referred to in the second paragraph of section 194."

141. The Act is amended by inserting the following section after section 197:

"**197.1.** At a regular sitting of the council held in June, the chair of the executive committee shall make a report to the citizens on the financial report and the auditor's report.

The chair's report shall be disseminated in the territory of the Community in the manner determined by the council."

MUNICIPAL POWERS ACT

142. The Municipal Powers Act (chapter C-47.1) is amended by inserting the following section after section 91:

"**91.1.** A local municipality may grant assistance to any solidarity cooperative whose articles include a clause prohibiting the allotment of rebates or the payment of interest on any category of preferred shares unless the rebate is allotted or the interest is paid to a municipality, the Union des municipalités du Québec or the Fédération québécoise des municipalités locales et régionales (FQM).

The Municipal Aid Prohibition Act (chapter I-15) does not apply to assistance granted under the first paragraph."

143. Section 92.1 of the Act is amended by replacing the last sentence of the second paragraph by the following sentence: "The value of the assistance that may be granted in this way for all of the beneficiaries may not exceed, per fiscal year, $300,000 for Ville de Montréal and for Ville de Québec and $250,000 for any other municipality."

144. Section 92.2 of the Act is amended by replacing the first paragraph by the following paragraphs:

"Only a person that operates a private-sector enterprise for profit or a cooperative that owns or occupies an immovable included in a unit of assessment listed under one of the headings that the Minister, by regulation, determines from among those in the manual referred to in the Regulation respecting the real estate assessment roll made under paragraph 1 of section 263 of the Act respecting municipal taxation (chapter F-2.1) is eligible for the tax credit provided for in the first paragraph of section 92.1.

Any regulation made by the Minister under the first paragraph comes into force on 1 January of the year following the year it is made.

A person that, under the program adopted by the municipality under section 92.1, has an effective right to a tax credit for one or more particular municipal fiscal years does not lose that right, for those fiscal years, solely because a regulation of the Minister comes into force."

145. The Act is amended by inserting the following section after section 123:

"**123.1.** A regional county municipality may grant assistance to any solidarity cooperative whose articles include a clause prohibiting the allotment of rebates or the payment of interest on any category of preferred shares unless the rebate is allotted or the interest is paid to a municipality, the Union des municipalités du Québec or the Fédération québécoise des municipalités locales et régionales (FQM)."

146. Section 125 of the Act is amended

(1) by replacing the first two paragraphs by the following paragraphs:

"A regional county municipality may establish an investment fund intended to provide financial support to enterprises in a start-up or developmental phase and give or lend money to such a fund.

The fund must be administered by the regional county municipality or by a non-profit body established for that purpose.";

(2) by adding the following sentences at the end of the third paragraph: "The regional county municipality may entrust to a committee it establishes for that purpose, composed of representatives of the business community and any other civil society stakeholder it deems relevant, the selection of beneficiaries of financial assistance that may be granted in accordance with the rules it determines. The regional county municipality establishes the committee's mode of operation."

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

147. Section 2 of the Act respecting duties on transfers of immovables (chapter D-15.1) is amended

(1) by replacing "to calculate the duties on the transfer of an immovable situated entirely within its territory, Ville de Montréal" in the third paragraph by "a municipality";

(2) by adding the following sentence at the end of the third paragraph: "A rate set under this paragraph may not, except in the case of Ville de Montréal, exceed 3%.";

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

"In the case of the transfer of an immovable situated in the territory of more than one municipality and in respect of which, under the third paragraph, different rates are applicable to a given part of the basis of imposition, the rate established by each municipality applies only to the portion of the part that corresponds to the portion of the basis of imposition attributable to the territory of each municipality."

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

"**2.1.** Each of the amounts establishing the parts of the basis of imposition provided for in the first paragraph of section 2 shall be indexed annually. The indexation shall consist in increasing the amount applicable for the preceding fiscal year by a percentage corresponding to the rate of increase, according to the Institut de la statistique du Québec, of the all-items Consumer Price Index for Québec.

That rate is established by

(1) subtracting the index established for the third year preceding the fiscal year concerned from the index established for the second year preceding that fiscal year; and

(2) dividing the difference obtained under subparagraph 1 by the index established for the third year preceding the fiscal year concerned.

If the indexation results in a number that includes tens or units, those tens and units are not considered and, if those tens and units would have represented a number greater than 49, the result is rounded up to the nearest hundred.

If an increase is impossible for the fiscal year concerned, the amount applicable for that fiscal year shall be equal to the amount applicable for the preceding fiscal year.

Not later than 31 July before the beginning of the fiscal year concerned, the Minister of Municipal Affairs, Regions and Land Occupancy shall publish a notice in the *Gazette officielle du Québec*

(1) stating the percentage corresponding to the rate of increase used to establish any amount applicable for that fiscal year or, as the case may be, stating that an increase is impossible for that fiscal year; and

(2) stating any amount applicable for that fiscal year."

149. Section 7 of the Act is amended

(1) by inserting ", after the portion referred to in the second paragraph is deducted, if applicable," after "shall be shared";

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

"However, any portion of the duties resulting from the application of a rate in accordance with the third paragraph of section 2 belongs of right to the municipality in whose territory the rate is applicable."

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

150. Section 305 of the Act respecting elections and referendums in municipalities (chapter E-2.2) is amended

(1) by inserting "a solidarity cooperative," after "(chapter A-2.1)," in paragraph 2.1;

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

"For the purposes of subparagraph 2.1 of the first paragraph, a solidarity cooperative is a solidarity cooperative whose articles include a clause prohibiting the allotment of rebates and the payment of interest on any category of preferred shares, unless the rebate is allotted or the interest is paid to a municipality, the Union des municipalités du Québec or the Fédération québécoise des municipalités locales et régionales (FQM)."

151. Section 553 of the Act is amended by replacing subparagraphs 2 to 4 of the first paragraph by the following subparagraph:

"(2) the lesser of 30,000 and the number obtained by adding 13 to the number corresponding to 10% of the qualified voters beyond the first 25, where there are over 25."

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

152. Section 34 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) is amended by adding "and a draft by-law" at the end of the second paragraph.

153. Section 85 of the Act is amended by inserting "otherwise than under section 500.1 of the Cities and Towns Act (chapter C-19) or article 1000.1 of the Municipal Code of Québec (chapter C-27.1)" at the end of the first paragraph.

154. Section 97 of the Act is repealed.

155. The Act is amended by inserting the following section after section 99.1:

"**99.2.** The urban agglomeration may, by a by-law subject to the right of objection provided for in section 115, exercise the power granted under section 500.6 of the Cities and Towns Act (chapter C-19) or article 1000.6 of the Municipal Code of Québec (chapter C-27.1), as the case may be."

156. Section 115 of the Act is amended

(1) by replacing "or 85" in the first paragraph by ", 85 or 99.2";

(2) by inserting "and a draft by-law" after "motion" in the last paragraph.

157. Section 118.10 of the Act is amended by inserting "99.2," after "69,".

158. Section 118.12 of the Act is amended by inserting "99.2," after "69,".

159. Section 118.39 of the Act is amended by inserting ", 99.2" after "69".

160. Section 118.95 of the Act is amended by inserting "99.2," after "69,".

161. Section 139 of the Act is amended by striking out ", including the application of the minimum and maximum set out in the Act respecting the remuneration of elected municipal officers (chapter T-11.001)" in subparagraph 1 of the first paragraph.

ACT RESPECTING MUNICIPAL TAXATION

162. The Act respecting municipal taxation (chapter F-2.1) is amended by inserting the following section after section 71:

"**71.1.** If a municipality, by resolution of its council adopted before the roll is deposited in accordance with section 70 and not later than 15 September, has expressed its intention to establish subcategories of immovables within the category of non-residential immovables in accordance with section 244.64.1 and following,

(1) the roll that the assessor deposits at the office of the clerk in accordance with section 70 is a preliminary roll;

(2) section 71 does not apply to the deposit of that preliminary roll;

(3) the resolution adopted under section 244.64.1 may only be adopted after the preliminary roll is deposited at the office of the clerck; and

(4) the definitive roll must be deposited at the office of the clerk not later than 1 November.

Only alterations to register subcategories in the roll may be made to the preliminary roll in order to establish the definitive roll.

A resolution referred to in the first paragraph and adopted after the roll is deposited in accordance with section 70 is without effect."

163. Section 72 of the Act is amended by replacing all occurrences of "70 or 71" by "70, 71 or 71.1".

164. Section 244.39 of the Act is amended by replacing "projected aggregate taxation" in the second paragraph by "basic".

165. Section 244.40 of the Act is amended

(1) by replacing "3" in the first paragraph by "4.1 in the case of a municipality having a population of less than 5,000 inhabitants and whose territory is not included in an urban agglomeration, provided for in Title II of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), having a total population of more than 5,000 inhabitants, and 4.4 in all other cases";

(2) by replacing "3.7" in subparagraphs 2 to 5 of the second paragraph by "4.8";

(3) by replacing "3.4" in subparagraphs 6 to 9 of the second paragraph by "4.45";

(4) by adding the following subparagraphs at the end of the second paragraph:

"(10) in the case of Ville de Terrebonne: 4.45; and

"(11) in the case of any municipality whose territory is included in the Communauté maritime des Îles-de-la-Madeleine: 4.8."

166. Section 244.43 of the Act is amended

(1) by replacing "70" in the second paragraph by "66.6";

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

"The rate specific to the category of industrial immovables shall not exceed 133.3% of the rate specific to the category of non-residential immovables nor the product obtained by multiplying the municipality's basic rate by the coefficient applicable under section 244.44.";

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

"For the purposes of the third paragraph, if subcategories are established in accordance with subdivision 6 of this division, a reference to the rate specific to the category of non-residential immovables is deemed to be a reference to the rate specific to the reference subcategory."

167. Section 244.44 of the Act is replaced by the following section:

"**244.44.** The applicable coefficient is 4.5 in the case of a municipality having a population of less than 5,000 inhabitants and whose territory is not included in an urban agglomeration, provided for in Title II of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), having a total population of more than 5,000 inhabitants, and 5 in all other cases.

However, a municipality whose territory is included in the urban agglomeration of Montréal provided for in section 4 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations may, by by-law, determine a coefficient that is greater than the one applicable to it under the first paragraph."

168. Sections 244.45 to 244.45.4 of the Act are repealed.

169. Section 244.46 of the Act is amended by replacing the second paragraph by the following paragraph:

"It shall not exceed 133.3% of the basic rate."

170. Sections 244.47 to 244.48.1 of the Act are repealed.

171. Section 244.49.0.1 of the Act is amended by replacing "the minimum rate specific to that category" in the second paragraph by "66.6% of that rate".

172. Sections 244.49.0.2 to 244.49.0.4 of the Act are repealed.

173. The Act is amended by inserting the following subdivisions after section 244.64:

"§6. — *Rules relating to the establishment of subcategories of immovables within the category of non-residential immovables*

"**244.64.1.** For the purpose of setting, for a given fiscal year, two or more rates specific to the category of non-residential immovables, any local municipality may, in accordance with this subdivision, divide the composition of that category, as provided for in section 244.33, into up to a maximum of four subcategories of immovables, including a reference subcategory.

The resolution establishing the subcategories referred to in the first paragraph must be adopted before the deposit of the roll concerned and may not be amended or repealed after the deposit. It has effect for the purposes of the fiscal years to which the roll applies.

"**244.64.2.** Any criterion for determining the subcategories, other than the reference subcategory, must be based on a characteristic of the non-residential immovables entered on the roll.

The location of an immovable in the territory of a municipality may not be used as a determining criterion.

"**244.64.3.** The composition of the reference subcategory shall vary according to the various assumptions concerning the existence of rates specific to the other subcategories and to the category of industrial immovables.

On the assumption that a rate specific to one or more other subcategories exists, a unit of assessment belongs to the reference subcategory if it does not belong to the subcategory or one of the subcategories, as the case may be, in respect of which the assumption is made.

For the purposes of this subdivision, a unit of assessment that would belong to the category of industrial immovables, on the assumption that a rate specific to that category exists, belongs to the reference subcategory in the event that the assumption is not realized.

"**244.64.4.** Section 57.1.1 applies, with the necessary modifications, to the identification of the units of assessment that belong to the subcategories established by the resolution adopted under section 244.64.1 and the entry of the information required for the purposes of this subdivision. Among the modifications required for the purposes of section 57.1.1, the resolution that must, under the fourth paragraph of that section, be transmitted to the municipal body responsible for assessment is the resolution referred to in the first paragraph of section 71.1 rather than the one referred to in the second paragraph of section 57.1.1.

Any assessment notice sent to a person under this Act must, if applicable, specify the subcategory determined under this subdivision to which the unit of assessment belongs and provide any information required for the purposes of this subdivision regarding that unit.

"**244.64.5.** If a resolution adopted under section 244.64.1 is in force, the municipality may, for a fiscal year to which that resolution applies, set a rate specific to any subcategory determined by that resolution.

"**244.64.6.** The rules in section 244.39 for establishing the rate specific to the category of non-residential immovables apply, with the necessary modifications, to the rate specific to any subcategory.

The rate specific to any subcategory other than the reference subcategory must also be equal to or greater than 66.6% of the rate specific to the reference subcategory and may not exceed 133.3% of that rate.

"**244.64.7.** Section 244.32, the second paragraph of section 244.36.1 and sections 244.50 to 244.58 apply, with the necessary modifications, to the subcategories contemplated in this subdivision and the rates set in accordance with it.

For that application, a reference to a rate specific to the category of non-residential immovables is deemed to be a reference to the rate specific to the subcategory to which the unit of assessment concerned by the application belongs.

However, if a unit of assessment belongs to more than one subcategory or to a combination of more than one category and subcategories and the value of the unit or part of a unit associated with such a combination is less than 25 million dollars, the unit or part, as the case may be, is deemed to belong to the category or subcategory corresponding to the predominant part of its value.

If the value of the unit or part of a unit associated with such a combination is equal to or greater than 25 million dollars, that value shall be divided among the applicable categories and subcategories in proportion to the value of each part representing 30% or more of that value.

"**244.64.8.** If a provision of an Act refers to the category of non-residential immovables, that provision is deemed to refer, with the necessary modifications, to any subcategory established in accordance with this subdivision.

"§7. — *Rules relating to the establishment of separate property tax rates for the category of non-residential immovables based on the property assessment*

"**244.64.9.** The municipality may, rather than set a single rate specific to the category of non-residential immovables, to each subcategory of non-residential immovables or to the category of industrial immovables, set a second, higher rate, applicable beginning only at a certain level of taxable value specified by the municipality.

The second rate may not exceed 133.3% of the first and the product obtained by multiplying the municipality's basic rate by, in the case of an immovable in the category or a subcategory of non-residential immovables, the coefficient applicable under section 244.40 or, in the case of an immovable within the category of industrial immovables, the coefficient applicable under section 244.44.

However, a second rate may only be applied to a category or subcategory of non-residential immovables if the municipality has adopted a strategy intended to reduce the difference in the tax burden applicable in respect of residential and non-residential immovables."

174. Section 244.69 of the Act is amended by replacing "is" in the first paragraph by "and draft by-law are".

175. Section 253.27 of the Act is amended by adding the following paragraphs at the end:

"The resolution may also specify that the averaging applies only to the units of assessment belonging to

(1) the group described in section 244.31; or

(2) the group comprised of all the units of assessment not included in the group referred to in subparagraph 1.

For the purposes of the fourth paragraph,

(1) an immovable described in paragraph 13, 14, 15, 16 or 17 of section 204 is deemed to belong to the group described in subparagraph 2 of that paragraph; and

(2) if a unit belongs to both groups, the averaging applies only to the part of the value of the unit that can be attributed to any category of the group referred to in the resolution."

176. Section 253.28 of the Act is amended by inserting "Subject to the power provided for in the fourth paragraph of section 253.27," at the beginning of the first paragraph.

177. Section 253.37 of the Act is amended by adding the following paragraphs at the end:

"The municipality may, in the by-law, specify that the abatement applies only to the units of assessment belonging to

(1) the group described in section 244.31; or

(2) the group comprised of all the units of assessment not included in the group referred to in subparagraph 1.

For the purposes of the fourth paragraph, if a unit belongs to both groups, the abatement shall apply only to the part of the tax associated with any category of the group referred to in the by-law."

178. Section 253.53 of the Act is amended by adding the following at the end of the second paragraph: "It may, in particular, specify that the surcharge applies only to the units of assessment belonging to

(1) the group described in section 244.31; or

(2) the group comprised of all the units of assessment not included in the group referred to in subparagraph 1.

For the purposes of the second paragraph, if a unit belongs to both groups, the surcharge applies only to the part of the tax associated with any category of the group referred to in the by-law."

179. Section 253.54 of the Act is amended by inserting "244.64.4, 244.64.8," after "sections" in the third paragraph.

ACT ESTABLISHING THE EEYOU ISTCHEE JAMES BAY REGIONAL GOVERNMENT

180. Section 40 of the Act establishing the Eeyou Istchee James Bay Regional Government (chapter G-1.04) is amended by replacing "21 to 23" in the first paragraph by "19.1".

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

181. Section 21.1 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1) is amended by adding the following paragraph at the end:

"It is the preferred forum for consultation between the Government and the municipal sector."

182. Section 21.2 of the Act is replaced by the following section:

"**21.2.** The Table Québec-municipalités is composed of the Minister, the president of the Fédération québécoise des municipalités locales et régionales (FQM), the president of the Union des municipalités du Québec, the mayor of Ville de Montréal and the mayor of Ville de Québec.

It is chaired by the Minister or the Prime Minister, either of whom may invite any person to participate in the work of the Table."

183. The Act is amended by inserting the following section after section 21.23.1:

"**21.23.2.** Despite sections 197, 201 and 202 of the Act respecting land use planning and development (chapter A-19.1), any decision of the council of a regional county municipality relating to the administration of the sums received from the Fund, including the decision to entrust that administration to the executive committee or a member of that committee or to the general manager, must be made by an affirmative vote of the majority of the members present, regardless of the number of votes granted to them in the order constituting the regional county municipality, and the total of the populations awarded to the representatives who cast the affirmative votes must be equal to more than half of the total of the populations awarded to the representatives who voted."

ACT RESPECTING THE MINISTÈRE DU CONSEIL EXÉCUTIF

184. Section 3.41.1 of the Act respecting the Ministère du Conseil exécutif (chapter M-30) is amended by replacing "National Capital and National Capital Region" and "national capital and its region" by "Capitale-Nationale Region" and "Capitale-Nationale region", respectively.

185. Section 3.41.5 of the Act is amended by replacing "national capital and its region and help further their" in the first paragraph by "Capitale-Nationale region and help further its".

CULTURAL HERITAGE ACT

186. Section 179.1 of the Cultural Heritage Act (chapter P-9.002) is amended

(1) by replacing "in relation to the division, subdivision, redivision or parcelling out of a lot or to the making of a construction, other than the building or erection of an immovable" in the first paragraph by "except those relating to the building or erection of a main building and the total demolition of a building";

(2) by replacing "as regards the demolition of all or part of an immovable, the erection of a new construction and the excavation of ground, even inside a building, when it is incidental to such demolition or erection work" in the second paragraph by "those relating to the total demolition of a building, the erection of a new main building, the partial demolition of a building in connection with that erection, and the excavation of ground in connection with that erection or with either of those demolitions";

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

"However, Ville de Québec exercises all the Minister's powers under sections 49, 64 and 65 as regards an intervention it carries out on an immovable it owns."

187. The Act is amended by inserting the following section after section 179.3:

"**179.3.1.** The Minister may make a regulation to define "building" and "main building" for the purposes of section 179.1."

ACT RESPECTING LIQUOR PERMITS

188. Section 39 of the Act respecting liquor permits (chapter P-9.1) is amended by replacing ", where required by the municipality in whose territory the establishment is situated, a certificate of occupancy of the establishment issued by the municipality" in subparagraph 3 of the first paragraph by "a certificate issued by the clerk or the secretary-treasurer of the municipality in whose territory the establishment is situated attesting that the establishment complies with the municipal planning by-laws".

189. Section 74 of the Act is amended by replacing the first paragraph by the following paragraph:

"The board shall grant the authorization provided for in section 73, on payment of the duties determined in accordance with the regulations, if

(1) it considers that the activity it authorizes is not likely to disturb public tranquility and that the room or terrace where that activity will take place is arranged in accordance with the standards prescribed for that purpose by regulation; and

(2) the permit holder holds a certificate issued by the clerk or the secretary-treasurer of the municipality in whose territory the establishment is situated attesting that the activity complies with the municipal planning by-laws."

ACT RESPECTING THE PRESERVATION OF AGRICULTURAL LAND AND AGRICULTURAL ACTIVITIES

190. Section 40 of the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) is amended

(1) by replacing "it owns" in the second paragraph by "is owned by that legal person, partnership, shareholder or member";

(2) by inserting "a child of the shareholder or member or for" after "a residence for" in the third paragraph.

191. Section 58.5 of the Act is amended by adding the following paragraph at the end:

"An application is also not admissible if it does not meet the conditions for a favourable decision regarding the application of collective scope to which it relates."

192. Section 59.4 of the Act is repealed.

193. Section 61.1 of the Act is amended by inserting "In the territory of a community, census agglomeration or census metropolitan area as defined by Statistics Canada," at the beginning of the first paragraph.

194. Section 61.1.1 of the Act is amended by striking out "nor to an application relating to a farm-based tourism activity as determined by regulation under section 80".

195. Section 62 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

"(11) if applicable, the development plan for the agricultural zone of the regional county municipality concerned."

196. Section 80 of the Act is amended

(1) by striking out paragraph 7.2;

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

"The Government may also, by regulation, determine the cases and circumstances in which the following uses are allowed without the authorization of the commission:

(1) a use ancillary to an acericultural operation or an equestrian centre;

(2) a farm tourism-related use;

(3) a secondary use in a residence or a multigenerational dwelling in a residence; and

(4) land improvements promoting the practice of agriculture.

For the purposes of subparagraph 2 of the second paragraph, "farm tourism" means tourism activity that is complementary to agriculture and carried on on a farm, where tourists or excursionists are received by farm producers, who provide them with information and allow them to discover the farming environment, agriculture and agricultural production.

A regulation made under the second paragraph must also prescribe rules that minimize the impact of allowed uses of land on existing agricultural activities and enterprises or their development and on possible agricultural uses of neighbouring lots."

ACT RESPECTING THE RÉSEAU DE TRANSPORT MÉTROPOLITAIN

197. Section 65 of the Act respecting the Réseau de transport métropolitain (chapter R-25.01) is replaced by the following section:

"**65.** At the end of the fiscal year, the Network's treasurer draws up the financial report for that fiscal year and certifies that it is accurate. The report must include the Network's financial statements and any other document or information required by the Minister of Municipal Affairs, Regions and Land Occupancy or the Communauté métropolitaine de Montréal.

The treasurer must also produce any other document or information required by that minister.

That minister may prescribe any rule relating to the documents or information mentioned in the first two paragraphs."

198. The Act is amended by inserting the following section after section 68:

"**68.1.** If, after the activity report is submitted under section 68, an error is found in the financial report, the treasurer may make the necessary correction. If the correction is required by the Minister of Municipal Affairs, Regions and Land Occupancy, the treasurer must make the necessary correction as soon as possible. The treasurer must table any corrected report before the Network's board of directors and the Network must send it to that Minister, to the Minister of Municipal Affairs, Regions and Land Occupancy and to the Communauté métropolitaine de Montréal.

The first paragraph applies, with the necessary modifications, to the documents and information mentioned in the second paragraph of section 65."

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

199. Section 40 of the Act respecting public transit authorities (chapter S-30.01) is amended by replacing "section 23" in the third paragraph by "section 19.1".

200. Section 92.2 of the Act is amended

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

"If a contract involves an expenditure of at least $25,000 and less than $100,000, is not referred to in the fourth paragraph and is made in accordance with a provision of the by-law on contract management adopted under the fourth paragraph of section 103.2, the list must mention how the contract was awarded.";

(2) by replacing "fourth and fifth" and "fifth paragraph" in the last paragraph by "fourth, fifth and sixth" and "sixth paragraph", respectively.

201. Section 92.3 of the Act is amended by adding the following paragraph at the end:

"The transit authority must also post on its website, not later than 31 January, the list of all contracts involving an expenditure exceeding $2,000 entered into in the last full fiscal year preceding that date with the same contracting party if those contracts involve a total expenditure exceeding $25,000. That list must state, for each contract, the name of the contracting party, the amount of the consideration and the object of the contract."

202. Section 96 of the Act is amended

(1) by striking out "Subject to section 96.1," in the first paragraph;

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

"The transit authority shall establish a selection committee of at least three members, other than members of the board of directors; the committee must evaluate each tender and assign it a number of points for each criterion."

203. Section 96.1 of the Act is amended

(1) by replacing "Where a contract for professional services is to be awarded, a transit authority must" in the introductory clause of the first paragraph by "A transit authority may";

(2) by inserting the following subparagraphs after subparagraph 2 of the first paragraph:

"(2.1) the system must mention, if applicable, all the evaluation criteria and the minimum number of points that must be assigned to each to establish an interim score for a tender;

"(2.2) the system must mention the factor, varying between 0 and 50, to be added to the interim score in the formula in subparagraph *e* of subparagraph 3 for establishing the final score;";

(3) by replacing "50" in subparagraph *e* of subparagraph 3 of the first paragraph by "the factor determined under subparagraph 2.2";

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

"The call for tenders or a document to which it refers must

(1) mention all the requirements and all the criteria that will be used to evaluate the bids, in particular the minimum interim score of 70, and the bid weighting and evaluating methods based on those criteria;

(2) specify that the tender is to be submitted in an envelope containing all the documents and an envelope containing the proposed price;

(3) mention which criterion, between the lowest proposed price and the highest interim score, will be used to break a tie in the number of points assigned to the final tenders by the selection committee.";

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

"The board of directors may not award the contract to a person other than the person who submitted a tender within the prescribed time and whose tender received the highest final score. If more than one tender received the highest final score, the board shall award the contract to the person who submitted the tender that meets the criterion mentioned, in accordance with subparagraph 3 of the second paragraph, in the call for tenders or a document to which it refers.";

(6) by striking out the fifth paragraph.

204. The Act is amended by inserting the following section after section 96.1:

"**96.2.** Where a contract for professional services is to be awarded, a transit authority must use the system of bid weighting and evaluating provided for in section 96 or 96.1."

205. The Act is amended by inserting the following sections after section 99:

"**99.0.1.** If the transit authority uses a system of bid weighting and evaluating described in section 96, it may, in the call for tenders, provide that the opening of tenders will be followed by individual discussions with each tenderer to further define the technical or financial aspects of the project and allow the tenderer to submit a final tender that reflects the outcome of those discussions.

The call for tenders for such contracts must also contain

(1) the rules for breaking a tie in the points assigned to final tenders by the selection committee;

(2) the procedure and the time period, which may not exceed six months, for holding discussions; and

(3) provisions allowing the transit authority to ensure compliance at all times with the rules applicable to it, in particular with respect to access to the documents of public bodies and the protection of personal information.

The selection committee must evaluate each final tender and, for each criterion mentioned in the call for tenders described in the first paragraph, assign points which the secretary of the selection committee shall record in the secretary's report referred to in section 99.0.8.

The Minister of Municipal Affairs, Regions and Land Occupancy may, on the conditions he determines, authorize the transit authority to pay a financial compensation to each tenderer, other than the one to whom the contract is awarded, who submitted a compliant tender. In such a case, the call for tenders must provide for such a payment and may not be published before the Minister has given his authorization.

"**99.0.2.** In addition to any publication required under subparagraph 1 of the second paragraph of section 95, every call for final tenders must be sent in writing to each tenderer referred to in the first paragraph of section 99.0.1.

"**99.0.3.** In the case of a call for tenders described in section 99.0.1 or 99.0.2, the prohibition set out in the eighth paragraph of section 95 applies until the reports referred to in section 99.0.8 are tabled.

"**99.0.4.** The ninth paragraph of section 95 does not apply to a tender submitted following a call for tenders described in section 99.0.1 or 99.0.2.

Such tenders must be opened in the presence of the secretary of the selection committee; the secretary shall record the names of the tenderers and the price of each tender in the secretary's report referred to in section 99.0.8.

"**99.0.5.** If the transit authority establishes a qualification process described in section 97 to award a single contract referred to in section 99.0.1, it may set a limit, which may not be less than three, on the number of suppliers to which it will grant qualification.

"**99.0.6.** Any provision required in order to bring the parties to enter into a contract may be negotiated with the person that obtained the highest score, provided the provision conserves the basic elements of the calls for tenders described in sections 99.0.1 and 99.0.2 and the basic elements of the tender.

"**99.0.7.** The discussions and negotiations described in sections 99.0.1 and 99.0.6 are, in the case of the transit authority, under the responsibility of a person identified in the call for tenders who may neither be a board member nor a member or the secretary of the selection committee. The person shall record the dates and subjects of any discussions or negotiations in the person's report referred to in section 99.0.8.

"**99.0.8.** The contract may not be entered into before the secretary of the selection committee and the person referred to in section 99.0.7 table their reports before the board.

The report of the person referred to in section 99.0.7 must certify that any discussions or negotiations were carried out in compliance with the applicable provisions and that all tenderers were treated equally. The report of the secretary of the selection committee must do likewise with respect to every other step of the tendering process."

206. Section 103.2 of the Act is replaced by the following section:

"**103.2.** Every transit authority must adopt a by-law on contract management.

The by-law is applicable to all contracts, including contracts that are not described in any of the subparagraphs of the first paragraph of section 93 or in section 101.

The by-law must include

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

(2) measures to ensure compliance with the Lobbying Transparency and Ethics Act (chapter T-11.011) and the Code of Conduct for Lobbyists (chapter T-11.011, r. 2) adopted under that Act;

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

(4) measures to prevent conflict of interest situations;

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

(6) measures to govern the making of decisions authorizing the amendment of a contract; and

(7) for contracts that involve an expenditure of less than $100,000 and that may be entered into by mutual agreement, measures to ensure rotation among potential contracting parties.

The by-law may prescribe the rules governing the making of contracts that involve an expenditure of at least $25,000 but less than $100,000. The rules may vary according to determined categories of contracts. Where such rules are in force, neither the second paragraph of section 93 nor section 94 apply to those contracts.

The by-law, and any other by-law regarding contract management, in particular any by-law delegating the power to incur an expense or make a contract, must be permanently published on the transit authority's website.

Not later than 30 days after the day on which a by-law is adopted under this section, the secretary of the transit authority must send a certified copy of it to the Minister of Municipal Affairs, Regions and Land Occupancy.

The transit authority shall table a report on the application of the by-law at least once a year at a sitting of the board of directors.

As regards non-compliance with a measure included in the by-law, section 108.2 applies only in the case of a contract for which the contracting process began after the date as of which the measure was included in the by-law."

207. Section 136 of the Act is replaced by the following section:

"**136.** At the end of the fiscal year, the treasurer shall draw up the financial report for the past fiscal year and certify that it is accurate. The report must include the financial statements and any other document or information required by the Minister of Municipal Affairs, Regions and Land Occupancy.

The treasurer shall also produce any other document or information required by that Minister.

That Minister may prescribe any rule relating to the documents and information referred to in the first two paragraphs."

208. Section 137 of the Act is amended by replacing the second sentence by the following sentence: "The auditor shall send his or her report to the treasurer."

209. Section 138 of the Act is replaced by the following section:

"**138.** The treasurer must, at a meeting of the board of directors, table the financial report, the auditor's report sent in accordance with section 137 and any other document the tabling of which is prescribed by the Minister of Municipal Affairs, Regions and Land Occupancy."

210. Section 139 of the Act is replaced by the following section:

"**139.** After the tabling referred to in section 138 and not later than 15 April, the secretary shall send the financial report and the auditor's report to the Minister of Municipal Affairs, Regions and Land Occupancy and to the clerk of the city.

The secretary shall also send to that minister, within the time prescribed by the latter, the documents and information referred to in the second paragraph of section 136."

211. The Act is amended by inserting the following section after section 139:

"**139.1.** If, after the sending referred to in section 139, an error is found in the financial report, the treasurer may make the necessary correction. If the correction is required by the Minister of Municipal Affairs, Regions and Land Occupancy, the treasurer must make the necessary correction as soon as possible. The treasurer must table any corrected report before the board of directors and the secretary must send it to that Minister and to the clerk of the city.

The first paragraph applies, with the necessary modifications, to the documents and information referred to in the second paragraph of section 136."

ACT RESPECTING THE REMUNERATION OF ELECTED MUNICIPAL OFFICERS

212. Section 2 of the Act respecting the remuneration of elected municipal officers (chapter T-11.001) is replaced by the following section:

"**2.** The council of a municipality shall, by by-law, fix the remuneration of its mayor or warden and of its other members.

The by-law may only be adopted if the vote of the mayor or warden is included in the two-thirds majority vote, in favour of the by-law, of the members of the council of the municipality.

The by-law may have retroactive effect from 1 January of the year in which it comes into force.

For the purposes of this Act,

(1) "mandatary body of the municipality" means any body declared by law to be a mandatary or agent of the municipality and any body whose board of directors is composed in the majority of members of the council of the municipality and whose budget is adopted by the council of the municipality;

(2) "supramunicipal body" means a supramunicipal body within the meaning of sections 18 and 19 of the Act respecting the Pension Plan of Elected Municipal Officers (chapter R-9.3)."

213. Sections 2.1 to 2.3 of the Act are repealed.

214. Section 4 of the Act is repealed.

215. Section 8 of the Act is amended

(1) by replacing "sixth" in subparagraph 4 of the second paragraph by "third";

(2) by striking out the third paragraph.

216. Section 9 of the Act is amended by replacing "basic remuneration or additional" in the first paragraph by "current".

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

"**11.** The treasurer or secretary-treasurer of a municipality whose by-laws are in force shall include, in the financial report of the municipality, a statement on the remuneration and expense allowance received by each council member from the municipality, a mandatary body of the municipality or a supramunicipal body. That information must also be published on the municipality's website or, if the local municipality does not have a website, on the website of the regional county municipality whose territory includes that of the municipality."

218. Division II of Chapter II of the Act, comprising sections 12 to 17, is repealed.

219. Section 19 of the Act is amended by replacing the first paragraph by the following paragraphs:

"Every member of the council of a municipality receives, in addition to any remuneration fixed in a by-law adopted under section 2, an expense allowance of an amount equal to one-half of that remuneration, up to $16,476.

The amount provided for in the first paragraph must be adjusted on 1 January each year according to the change in the average Consumer Price Index for the preceding year, based on the index established for the whole of Québec by Statistics Canada.

That amount is rounded down to the nearest dollar if it includes a dollar fraction that is less than $0.50 or up to the nearest dollar if it includes a dollar fraction that is equal to or greater than $0.50. The Minister of Municipal Affairs, Regions and Land Occupancy shall publish the results of that adjustment in the *Gazette officielle du Québec*."

220. The Act is amended by inserting the following section after section 19:

"**19.1.** If a member of the council of a municipality is entitled to receive an expense allowance from a mandatary body of the municipality or from a supramunicipal body, whether the allowance is referred to as such or by any other name, the maximum provided for in section 19 applies to the aggregate of the allowances the member is entitled to receive from the municipality and from such a body.

If the aggregate of the expense allowances which the member would be entitled to receive is greater than the maximum prescribed, the excess amount is subtracted from the amount the member would be entitled to receive from the mandatary body of the municipality or from the supramunicipal body.

Where the member would be entitled to receive an amount from several bodies, the excess amount is subtracted proportionately from each amount."

221. Section 20 of the Act is repealed.

222. Division IV of Chapter II of the Act, comprising sections 21 to 23, is repealed.

223. Section 24 of the Act is amended by striking out "or provided for in section 17" in the first paragraph.

224. Division VI of Chapter II of the Act, comprising sections 24.1 to 24.4, is repealed.

TRANSPORT ACT

225. Section 48.27 of the Transport Act (chapter T-12) is repealed.

ACT RESPECTING OFF-HIGHWAY VEHICLES

226. Section 47.2 of the Act respecting off-highway vehicles (chapter V-1.2) is amended by replacing the last sentence of the third paragraph by the following sentences: "The Minister may disallow all or part of the by-law at any time. In such a case, the by-law or part of the by-law that has been disallowed ceases to have effect on the date a notice of disallowance is published in the *Gazette officielle du Québec* or on any later date specified in the notice. The Minister notifies the municipality of his decision as soon as possible."

227. Section 48 of the Act is amended by replacing "together with a report on the consultation provided for in the preceding paragraphs. The by-law comes into force 90 days after it is passed unless it is the subject of a notice of disallowance published by the Minister in the *Gazette officielle du Québec*" in the fourth paragraph by ". The Minister may disallow all or part of the by-law at any time. In such a case, the by-law or part of the by-law that has been disallowed ceases to have effect on the date a notice of disallowance is published in the *Gazette officielle du Québec* or on any later date specified in the notice. The Minister notifies the municipality of his decision as soon as possible".

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

228. Section 40 of the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1) is amended by replacing "22" in the first paragraph of subsection 2.1 by "19".

229. Section 296.2 of the Act is amended by replacing "22" in the first, second and third paragraphs by "19".

REGULATION AUTHORIZING THE SIGNING BY A FUNCTIONARY OF CERTAIN DEEDS, DOCUMENTS AND WRITINGS OF THE MINISTÈRE DES TRANSPORTS

230. Section 26.1 of the Regulation authorizing the signing by a functionary of certain deeds, documents and writings of the Ministère des Transports (chapter M-28, r. 5) is repealed.

ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF MONT-TREMBLANT

231. Section 12 of Order in Council 846-2005 dated 14 September 2005 (2005, G.O. 2, 4316), concerning the urban agglomeration of Mont-Tremblant, is amended by striking out ", despite section 17 of the Act," in the first paragraph.

232. Section 13 of the Order in Council is amended by striking out "basic or additional" in the second and fourth paragraphs.

233. Sections 14 and 15 of the Order in Council are repealed.

234. Section 16 of the Order in Council is amended

(1) by striking out "remuneration or" in the first paragraph;

(2) by replacing "remuneration or compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 21 or 22, as the case may be," in the second paragraph by "compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 19".

ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF LA TUQUE

235. Section 14 of Order in Council 1055-2005 dated 9 November 2005 (2005, G.O. 2, 4958), concerning the urban agglomeration of La Tuque, is amended by striking out ", despite section 17 of the Act," in the first paragraph.

236. Section 15 of the Order in Council is amended by striking out "basic or additional" in the second and fourth paragraphs.

237. Sections 16 and 17 of the Order in Council are repealed.

238. Section 18 of the Order in Council is amended

(1) by striking out "remuneration or" in the first paragraph;

(2) by replacing "remuneration or compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 21 or 22, as the case may be," in the second paragraph by "compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 19".

ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF SAINTE-AGATHE-DES-MONTS

239. Section 12 of Order in Council 1059-2005 dated 9 November 2005 (2005, G.O. 2, 4973), concerning the urban agglomeration of Sainte-Agathe-des-Monts, is amended by striking out ", despite section 17 of the Act," in the first paragraph.

240. Section 13 of the Order in Council is amended by striking out "basic or additional" in the second and fourth paragraphs.

241. Sections 14 and 15 of the Order in Council are repealed.

242. Section 16 of the Order in Council is amended

(1) by striking out "remuneration or" in the first paragraph;

(2) by replacing "remuneration or compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 21 or 22, as the case may be," in the second paragraph by "compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 19".

ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF MONT-LAURIER

243. Section 12 of Order in Council 1062-2005 dated 9 November 2005 (2005, G.O. 2, 4986), concerning the urban agglomeration of Mont-Laurier, is amended by striking out ", despite section 17 of the Act," in the first paragraph.

244. Section 13 of the Order in Council is amended by striking out "basic or additional" in the second and fourth paragraphs.

245. Sections 14 and 15 of the Order in Council are repealed.

246. Section 16 of the Order in Council is amended

(1) by striking out "remuneration or" in the first paragraph;

(2) by replacing "remuneration or compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 21 or 22, as the case may be," in the second paragraph by "compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 19".

ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF SAINTE-MARGUERITE-ESTÉREL

247. Section 12 of Order in Council 1065-2005 dated 9 November 2005 (2005, G.O. 2, 4999), concerning the urban agglomeration of Sainte-Marguerite-Estérel, is amended by striking out ", despite section 17 of the Act," in the first paragraph.

248. Section 13 of the Order in Council is amended by striking out "basic or additional" in the second and fourth paragraphs.

249. Sections 14 and 15 of the Order in Council are repealed.

250. Section 16 of the Order in Council is amended

(1) by striking out "remuneration or" in the first paragraph;

(2) by replacing "remuneration or compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 21 or 22, as the case may be," in the second paragraph by "compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 19".

ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF COOKSHIRE-EATON

251. Section 12 of Order in Council 1068-2005 dated 9 November 2005 (2005, G.O. 2, 5011), concerning the urban agglomeration of Cookshire-Eaton, is amended by striking out ", despite section 17 of the Act," in the first paragraph.

252. Section 13 of the Order in Council is amended by striking out "basic or additional" in the second and fourth paragraphs.

253. Sections 14 and 15 of the Order in Council are repealed.

254. Section 16 of the Order in Council is amended

(1) by striking out "remuneration or" in the first paragraph;

(2) by replacing "remuneration or compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 21 or 22, as the case may be," in the second paragraph by "compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 19".

ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF RIVIÈRE-ROUGE

255. Section 12 of Order in Council 1072-2005 dated 9 November 2005 (2005, G.O. 2, 5023), concerning the urban agglomeration of Rivière-Rouge, is amended by striking out ", despite section 17 of the Act," in the first paragraph.

256. Section 13 of the Order in Council is amended by striking out "basic or additional" in the second and fourth paragraphs.

257. Sections 14 and 15 of the Order in Council are repealed.

258. Section 16 of the Order in Council is amended

(1) by striking out "remuneration or" in the first paragraph;

(2) by replacing "remuneration or compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 21 or 22, as the case may be," in the second paragraph by "compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 19".

ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF ÎLES-DE-LA-MADELEINE

259. Section 12 of Order in Council 1130-2005 dated 23 November 2005 (2005, G.O. 2, 5133), concerning the urban agglomeration of Îles-de-la-Madeleine, is amended by striking out ", despite section 17 of the Act," in the first paragraph.

260. Section 13 of the Order in Council is amended by striking out "basic or additional" in the second and fourth paragraphs.

261. Sections 14 and 15 of the Order in Council are repealed.

262. Section 16 of the Order in Council is amended

(1) by striking out "remuneration or" in the first paragraph;

(2) by replacing "remuneration or compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 21 or 22, as the case may be," in the second paragraph by "compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 19".

ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF QUÉBEC

263. Section 18 of Order in Council 1211-2005 dated 7 December 2005 (2005, G.O. 2, 5134A), concerning the urban agglomeration of Québec, is amended by striking out ", despite section 17 of the Act," in the first paragraph.

264. Section 19 of the Order in Council is amended

(1) by striking out "basic or additional" in the first sentence of the second paragraph;

(2) by striking out the second sentence of the second paragraph;

(3) by striking out "basic or additional" in the fourth paragraph.

265. Sections 20 and 21 of the Order in Council are repealed.

266. Section 22 of the Order in Council is amended

(1) by striking out "remuneration or" in the first paragraph;

(2) by replacing "remuneration or compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 21 or 22, as the case may be," in the second paragraph by "compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 19".

ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF LONGUEUIL

267. Section 19 of Order in Council 1214-2005 dated 7 December 2005 (2005, G.O. 2, 5159A), concerning the urban agglomeration of Longueuil, is amended by striking out ", despite section 17 of the Act," in the first paragraph.

268. Section 20 of the Order in Council is amended

(1) by striking out "basic or additional" in the first sentence of the second paragraph;

(2) by striking out the second sentence of the second paragraph;

(3) by striking out "basic or additional" in the fourth paragraph.

269. Sections 21 and 22 of the Order in Council are repealed.

270. Section 23 of the Order in Council is amended

(1) by striking out "remuneration or" in the first paragraph;

(2) by replacing "remuneration or compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 21 or 22, as the case may be," in the second paragraph by "compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 19".

ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF MONTRÉAL

271. Section 20 of Order in Council 1229-2005 dated 8 December 2005 (2005, G.O. 2, 5176A), concerning the urban agglomeration of Montréal, is amended by striking out ", despite section 17 of the Act," in the first paragraph.

272. Section 21 of the Order in Council is amended

(1) by striking out "basic or additional" in the first sentence of the second paragraph;

(2) by striking out the second sentence of the second paragraph;

(3) by striking out "basic or additional" in the fourth paragraph.

273. Sections 22 and 23 of the Order in Council are repealed.

274. Section 24 of the Order in Council is amended

(1) by striking out "remuneration or" in the first paragraph;

(2) by replacing "remuneration or compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 21 or 22, as the case may be," in the second paragraph by "compensation that a person would otherwise be entitled to receive from the central municipality only, or from both the central municipality and the reconstituted municipality, exceeds the maximum under section 19".

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

275. All references to the contract management policy in the following Acts are replaced by a reference to the by-law on contract management:

(1) the Cities and Towns Act (chapter C-19);

(2) the Municipal Code of Québec (chapter C-27.1);

(3) the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01);

(4) the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02); and

(5) the Act respecting public transit authorities (chapter S-30.01).

276. Despite sections 197, 201 and 202 of the Act respecting land use planning and development (chapter A-19.1), any decision of the council of a regional county municipality relating to the use of amounts paid under the natural resource royalty income sharing program must be made by an affirmative vote of the majority of the members present, regardless of the number of votes granted to them in the order constituting the regional county municipality, and the total of the populations awarded to those representatives who cast affirmative votes must be equal to more than half of the total of the populations awarded to the representatives who voted.

277. The public participation policy provided for in section 80.1 of the Act respecting land use planning and development, enacted by section 4, may be adopted as of the date of coming into force of the first regulation made under section 80.3 of that Act, also enacted by section 4.

278. All contract management policies adopted under section 573.3.1.2 of the Cities and Towns Act, article 938.1.2 of the Municipal Code of Québec, section 113.2 of the Act respecting the Communauté métropolitaine de Montréal, section 106.2 of the Act respecting the Communauté métropolitaine de Québec and section 103.2 of the Act respecting public transit authorities are deemed to be by-laws on contract management adopted under the same article and sections, as amended by this Act.

This section does not apply to a body that is not generally authorized to prescribe that a penalty may be imposed for non-compliance with a regulatory provision under its jurisdiction.

279. Section 92.2 of the Municipal Powers Act (chapter C-47.1), as it read before being amended by section 144, continues to apply until the coming into force of the first regulation made by the Minister under section 92.2, as amended.

280. A by-law adopted under section 2 of the Act respecting the remuneration of elected municipal officers (chapter T-11.001) and in force on 1 January 2018 continues to apply until it is amended or replaced under section 2, as amended by section 212.

The remuneration of the members of the council of a municipality that does not have such a by-law is, until the adoption of a by-law under section 2 of that Act, as amended by section 212, the remuneration applicable under sections 12 to 16 of the Act respecting the remuneration of elected municipal officers, as they read before being repealed by section 218, according to the amounts set out in the notice published under section 24.4 of that Act for the 2017 fiscal year.

281. Section 264.0.9 of the Act respecting land use planning and development applies to Ville de Sherbrooke despite any provision of the Act respecting Ville de Sherbrooke (2013, chapter 41).

282. This Act comes into force on 16 June 2017, except sections 19 to 23, 25 to 28, 31, 32, 34, 36 to 38, 45 to 48, 50 to 53, 57, 58, 61, 64, 74, 75, 86 to 89, 93, 94, 100, 103, 105, 106, 108, 115, 121, 123 to 129, 135, 137 to 141, 161, 180, 197 to 200, 206 to 224, 228, 229, 231 to 275 and 278, which come into force on 1 January 2018.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 14
AN ACT RESPECTING THE CONSERVATION OF WETLANDS AND BODIES OF WATER

Bill 132

Introduced by Mr. David Heurtel, Minister of Sustainable Development, the Environment and the Fight Against Climate Change
Introduced 6 April 2017
Passed in principle 31 May 2017
Passed 16 June 2017
Assented to 16 June 2017

Coming into force: 16 June 2017, except

(1) section 22.2 of the Natural Heritage Conservation Act (chapter C-61.01), enacted by section 21, section 27 and sections 46.0.2 to 46.0.4, the first, third and fourth paragraphs of section 46.0.5 and sections 46.0.6 to 46.0.11 of the Environment Quality Act (chapter Q-2), enacted by section 31, which come into force on 23 March 2018;

(2) the second paragraph of section 46.0.5 of the Environment Quality Act, enacted by section 31, which comes into force on the date of coming into force of the first regulation made under that paragraph.

Legislation amended:

Act respecting land use planning and development (chapter A-19.1)
Act to affirm the collective nature of water resources and provide for increased water resource protection (chapter C-6.2)
Natural Heritage Conservation Act (chapter C-61.01)
Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001)
Environment Quality Act (chapter Q-2)

Explanatory notes

This Act proposes to reform the legal framework applicable to wetlands and bodies of water in order to modernize the measures that ensure their conservation.

The various Acts amended by the Act reflect the different components of the reform, which concerns land use planning, the planning and integrated management of water resources, the environmental authorization scheme and natural heritage conservation measures.

More specifically, the Act to affirm the collective nature of water resources and provide for increased water resource protection is amended to, among other reasons, recognize the ecological functions of wetlands and bodies of water, clarify the role of watershed bodies and regional advisory panels, and

(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes (*cont'd*)

give the regional county municipalities and local municipalities required to maintain a land use planning and development plan responsibility for developing and implementing a regional wetlands and bodies of water plan in their respective territories.

That Act is further amended to grant the Minister the power to develop and implement programs to promote the restoration and creation of wetlands and bodies of water, and to impose the requirement to file various reports on the evolution of wetlands and bodies of water, in particular with regard to the objective of no net loss.

The Natural Heritage Conservation Act is amended to facilitate conservation of certain wetlands and bodies of water through their designation and through the establishment of their boundaries on a plan. The Minister will establish and keep up to date a register of the designated wetlands and bodies of water.

The Act inserts a new division on wetlands and bodies of water in the Environment Quality Act. In addition to setting out the special requirements for documenting authorization applications for projects in wetlands and bodies of water, the new provisions are intended to prevent the loss of wetlands and bodies of water and to foster development of projects with minimal impacts on those environments. Compensation measures are also provided for in cases where it is not possible to avoid adverse effects on the ecological functions of wetlands and bodies of water. In general, the compensation will be in the form of a financial contribution, and the amounts collected will be paid into the Fund for the Protection of the Environment and the Waters in the Domain of the State to finance programs the Minister is required to implement to promote the restoration and creation of wetlands and bodies of water.

Correlative amendments are made to other Acts. Transitional and final provisions are also included, in particular to specify the terms and implementation deadlines for various measures. The schedule to the Act contains, among other measures, the calculation method to be used, until the regulations come into force, for the compensation amounts payable under the Environment Quality Act.

Chapter 14

AN ACT RESPECTING THE CONSERVATION OF WETLANDS AND BODIES OF WATER

[*Assented to 16 June 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ACT TO AFFIRM THE COLLECTIVE NATURE OF WATER RESOURCES AND PROVIDE FOR INCREASED WATER RESOURCE PROTECTION

1. The title of the Act to affirm the collective nature of water resources and provide for increased water resource protection (chapter C-6.2) is replaced by the following title:

"ACT TO AFFIRM THE COLLECTIVE NATURE OF WATER RESOURCES AND TO PROMOTE BETTER GOVERNANCE OF WATER AND ASSOCIATED ENVIRONMENTS".

2. The preamble to the Act is amended

(1) by inserting the following paragraphs after the third paragraph:

"AS the environments associated with water resources make a fundamental contribution, particularly with regard to the quality and quantity of water, the conservation of biodiversity and the fight against climate change;

AS it is appropriate to ensure the conservation of such environments, whether to preserve, protect, sustainably use or restore them, or to create new ones;

AS it is appropriate to set the objective of no net loss of such environments;";

(2) by striking out the fifth and sixth paragraphs;

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

"AS it is important to promote integrated management of water resources and the environments associated with them in keeping with the principle of sustainable development and considering the support capacity of the wetlands and bodies of water concerned and their watersheds;

AS the role played by regional county municipalities in land use and in identifying the environments associated with water resources in their territories is fundamental;".

3. The Act is amended by inserting the following section after section 3:

"**3.1.** For the purpose of raising awareness among and educating the Québec public on water and water-related issues, the month of June is proclaimed Water Month."

4. The heading of Division IV of the Act is replaced by the following heading:

"MEASURES RELATED TO GOVERNANCE OF WATER AND ASSOCIATED ENVIRONMENTS".

5. Section 12 of the Act is amended by adding the following paragraph at the end:

"Similarly, "associated environments" means the wetlands and bodies of water described in section 46.0.2 of the Environment Quality Act (chapter Q-2)."

6. Section 13 of the Act is amended by replacing the first paragraph by the following paragraph:

"Management of water resources and associated environments in the hydrologic units designated under this division must be based on an integrated, concerted strategy, particularly in the hydrologic unit of outstanding significance that is the St. Lawrence."

7. The Act is amended by inserting the following after section 13:

"**13.1.** The Minister may define major directions for integrated, concerted water resource management.

In addition, the Minister must prepare and submit to the Government the directions and objectives to be pursued to protect wetlands and bodies of water, so as to ensure and enhance the various benefits they bring, in particular by performing the following functions:

(1) acting as a pollution filter, controlling erosion and retaining sediments by, among other things, preventing and reducing surface water and groundwater pollution and sediment input;

(2) acting as a regulator of water levels by retaining meteoric water and meltwater and allowing part of it to evaporate, thereby reducing the risk of flooding and erosion and promoting groundwater recharge;

(3) conserving the biological diversity that enables the wetlands and bodies of water or the ecosystems to provide living species with habitats in which to feed, find cover and reproduce;

(4) acting as a sun screen and natural wind-shield by maintaining vegetation, which prevents excessive warming of water and protects soils and crops from wind damage;

(5) sequestering carbon and mitigating the impacts of climate change; and

(6) protecting the quality of the landscape by preserving the natural character of a site and the attributes of the countryside associated with it, thus enhancing the value of adjacent land.

"§1. — *Boundaries of the hydrologic units*

"**13.2.** The Minister must establish the boundaries of the various hydrologic units, including watersheds, sub-watersheds or any group of watersheds and sub-watersheds, in all or part of the territory, taking into account the following criteria:

(1) the area of the territories included in the hydrologic units;

(2) the territorial limits of Québec, the administrative regions or the regional county municipalities, as the case may be;

(3) population density;

(4) past collaboration and relations between the various users and stakeholders concerned; and

(5) the environmental, social and economic homogeneity of development activities.

"§2. — *Planning for each hydrologic unit*

"**13.3.** Each hydrologic unit must be the subject of planning so as to ensure conservation of the water resource and the environments associated with it.

For that purpose, a watershed body or a regional advisory panel created or designated under subparagraph 3 or 4 of the first paragraph of section 14 must develop a water master plan or an integrated management plan for all or part of the St. Lawrence.

Once such a plan has been developed, government departments and bodies, metropolitan communities, municipalities and Native communities represented by their band council must take it into consideration in exercising their powers and duties.

"**13.4.** A water master plan or an integrated management plan for the St. Lawrence must be established within the framework of a regional and local consultation process.

"**13.5.** The Minister may determine the elements that must be addressed in a water master plan or an integrated management plan for the St. Lawrence, in particular with regard to

(1) the state of waters and water-dependent natural resources;

(2) the diagnosis of problems affecting the state and uses of waters and associated environments;

(3) objectives for the conservation of water resources and the environments associated with them, taking into account the needs of the regional county municipalities concerned and the objectives they may set for themselves in implementing their regional wetlands and bodies of water plan;

(4) measures to be implemented to meet the objectives; and

(5) an evaluation of the economic and financial means required to implement the measures.

"**13.6.** A water master plan or an integrated management plan for the St. Lawrence must be approved by the Minister.

It must be the subject of a review and a report, at the intervals and in accordance with the conditions determined by the Minister. A review of the plan and a report on its implementation must be sent to the Minister at least every 10 years, unless another interval is determined.

Any amendment to an approved plan must be sent to the Minister, who may then object to its integration if it does not comply with government policy directions or with the directions established by the Minister.

"**13.7.** An approved water master plan or integrated management plan for the St. Lawrence must be made available by the Minister and the body or panel concerned on their respective websites and by any other means they determine.

A notice of approval must be sent by the body or panel that developed the plan to the government departments and bodies and to the metropolitan communities, municipalities and Native communities represented by their band council whose territory is included, in whole or in part, in the hydrologic unit covered by the plan."

8. Section 14 of the Act is amended, in the first paragraph,

(1) by replacing "For the purposes of section 13, the" in the introductory clause by "The";

(2) by striking out subparagraph 2;

(3) by replacing "subparagraph 2" in the introductory clause of subparagraph 3 by "section 13.2";

(4) by inserting, in subparagraph *a* of subparagraph 3,

(*a*) "watershed" before the first occurrence of "body";

(*b*) "for its integrated management zone" after "plan";

(5) by replacing, in subparagraph *b* of subparagraph 4,

(*a*) "of a body to" by "of regional advisory panels to";

(*b*) "within the body" by "within the panels";

(6) by inserting "or panel" after "body" in subparagraph 5;

(7) by striking out subparagraph 6;

(8) by replacing "such as informing the public and enlisting its participation, obtaining the Minister's approval of the plan," in subparagraph 7 by "including conditions regarding obtaining the Minister's approval of the plan";

(9) by adding the following subparagraphs:

"(8) prescribe requirements for watershed bodies and regional advisory panels with regard to public information and participation measures in connection with their activities, as well as their obligations in monitoring the development of a water master plan or an integrated management plan for the St. Lawrence and in monitoring progress in the plan's implementation; and

"(9) entrust any mandate to a watershed body or a regional advisory panel to, among other reasons, advise the Minister on water governance matters."

9. Section 15 of the Act is replaced by the following:

"§3. — *Regional planning related to wetlands and bodies of water*

"**15.** A regional county municipality must develop and implement a regional wetlands and bodies of water plan for its entire territory, including the waters in the domain of the State, with a view to integrated water management for all watersheds concerned. However, such a plan must not cover other lands in the domain of the State.

Two or more regional county municipalities may agree to develop a joint regional plan. The plan adoption process still applies to each municipality that is a party to the agreement.

"**15.1.** The Minister must prepare, keep up to date and make available a guide for developing the regional wetlands and bodies of water plans.

"**15.2.** The purpose of a regional wetlands and bodies of water plan is, among other things, to identify the wetlands and bodies of water in the territory of a regional county municipality to facilitate better planning of the municipality's actions and of interventions in the territory, including those relating to the conservation of wetlands and bodies of water due to, in particular, the functions performed by the wetlands and bodies of water in any watershed concerned.

A regional plan must, as a minimum,

(1) identify the wetlands and bodies of water of the territory concerned on the basis of the criteria determined by the Minister and describe the problems that could affect them, and, from among those wetlands and bodies of water, identify

(*a*) those that are of special conservation interest, so as to preserve their state, specifying by what means their conservation should be ensured;

(*b*) those that could potentially be restored to improve their state and ecological functions; and

(*c*) those that should be the subject of measures to regulate the activities likely to be carried out there, so as to ensure the sustainable use of those wetlands and bodies of water;

(2) identify areas where wetlands or bodies of water could potentially be created;

(3) include an action plan containing a list of the interventions proposed for certain wetlands and bodies of water identified and a timeline for carrying them out, which plan must take into account the rights granted by the State under the Mining Act (chapter M-13.1) and the Act respecting hydrocarbons (chapter H-4.2) or the applications filed to obtain such rights; and

(4) include regional plan follow-up and assessment measures.

The plan must also include any other element determined by the Minister.

"**15.3.** To ensure integrated management for each watershed, the regional county municipality must, when developing a regional wetlands and bodies of water plan and as a minimum, consult the watershed bodies and regional advisory panels concerned to take into account their concerns and the elements contained in a water master plan or integrated management plan for the

St. Lawrence. The municipality must also consult the regional environmental councils concerned as well as any other regional county municipality that is responsible for establishing a regional plan applicable to the same watershed.

In addition, the metropolitan community or municipality must also comply with the Government's policy directions and objectives, in particular the objective of no net loss of wetlands and bodies of water.

"**15.4.** A draft regional wetlands and bodies of water plan must be submitted to the Minister for approval, after consultation with the ministers responsible for municipal affairs, agriculture, wildlife, energy and natural resources.

Before approving a draft regional plan, the Minister must make sure that

(1) the plan ensures consistent management of any watershed concerned, in particular by being complementary to any other regional plan concerning the watershed;

(2) the plan's measures encourage achievement of no net loss of wetlands and bodies of water; and

(3) the plan's measures take into account the issues related to climate change and, if applicable, are adapted accordingly.

The Minister may, before approving a draft plan, require the regional county municipality concerned to make any amendment to the plan that the Minister specifies in connection with the principles referred to in the second paragraph.

A regional plan takes effect on being approved or on any later date determined by the regional county municipality concerned.

A notice of the approval must be sent by the Minister to the government departments and bodies. The regional county municipalities concerned must in turn notify the local municipalities and the Native communities represented by their band council whose territory is covered, in whole or in part, by the approved plan.

"**15.5.** A regional county municipality must make sure that its land use planning and development plan is consistent with the regional plan. It must propose any amendment to the land use planning and development plan that is conducive to ensuring such consistency, in accordance with the rules prescribed for that purpose in the Act respecting land use planning and development (chapter A-19.1). The municipality must, in particular, adopt an interim control by-law according to the rules prescribed by that Act for the period preceding the coming into force of its amended land use planning and development plan.

"**15.6.** The approved regional wetlands and bodies of water plan is to be made public by the regional county municipality concerned by the means it deems appropriate.

"**15.7.** The regional wetlands and bodies of water plan must be reviewed every 10 years. For that purpose, the regional county municipalities concerned must send the Minister a report on the implementation of their plan within six months after the 10th anniversary of the plan's effective date.

The regional plan must be updated as needed during the review process. Any update must be made according to the same rules as those applicable to the initial plan.

"**DIVISION IV.1**

"PROGRAM TO PROMOTE THE RESTORATION AND CREATION OF WETLANDS AND BODIES OF WATER

"**15.8.** To foster achievement of no net loss of wetlands and bodies of water, the Minister must develop and implement one or more programs to restore wetlands or bodies of water and create new ones.

Such a program must take into consideration climate change issues and the relevant elements identified in a water master plan, integrated management plan for the St. Lawrence or regional wetlands and bodies of water plan developed in accordance with this Act.

Such a program must provide for a resource envelope for eligible projects, which is to be established on the basis of the watersheds concerned by the sums received as compensation under the Environment Quality Act (chapter Q-2) that are credited to the Fund for the Protection of the Environment and the Waters in the Domain of the State.

"**15.9.** A program must set out the eligibility criteria for projects to restore and create wetlands and bodies of water, which criteria must, as a minimum, ensure that

(1) priority is given to projects carried out in the territory of the regional county municipality in which the setting will be destroyed or disturbed or in the territory of a watershed all or part of which is included in the municipality's territory;

(2) projects maintain the surface areas or functions of a watershed's wetlands and bodies of water or make gains in that regard; and

(3) projects are assessed using equivalence factors with regard to the types of wetlands and bodies of water destroyed or disturbed.

Such a program must also include, but is not limited to,

(1) the eligibility criteria for the persons and bodies, as well as the partnerships and associations not endowed with juridical personality referred to in articles 2186 to 2279 of the Civil Code, that may submit a project;

(2) the eligibility criteria for the costs associated with carrying out the projects;

(3) the objectives and targets to be reached;

(4) the minimum content of the agreements to be entered into to implement the program, which agreements must stipulate the conditions, restrictions and prohibitions applicable to work carried out to restore and create wetlands and bodies of water and the prescribed schedule to carry out the work;

(5) the measures to be put in place to monitor the progress of the projects selected and assess their effectiveness; and

(6) follow-up measures to ensure the sustainability of the restored or created wetlands and bodies of water.

Such a program is established by the Minister, after consulting the other ministers concerned. The program is to be made available on the website of the Minister's department and by any other means the Minister deems appropriate.

"**15.10.** Work to restore and create wetlands and bodies of water carried out under an agreement entered into under a program referred to in section 15.8 is exempted from the requirement to obtain a prior authorization required under the Environment Quality Act (chapter Q-2).

The conditions, restrictions and prohibitions applicable to the work that are set out in the agreement are deemed to be those set out in an authorization issued by the Minister under the Environment Quality Act. Any work not covered by the agreement remains subject to the requirement to be authorized under that Act.

The provisions of the Environment Quality Act that establish the penalties applicable for non-compliance with an authorization issued under that Act apply to work carried out in contravention of the conditions, restrictions and prohibitions applicable to the work. The Minister's powers and orders under Division I of Chapter VI of Title I of that Act, as well as the inspection and investigation powers under Chapter XII of that Act, are also applicable.

This section does not restrict any power or penalty the Minister may exercise or impose under the Environment Quality Act in cases where an activity is carried out in contravention of that Act or the regulations.

"**15.11.** The Minister may, by agreement, delegate management of all or part of a program developed under section 15.8 to a regional county municipality, a Native community represented by its band council, the Kativik Regional Government or the Eeyou Istchee James Bay Regional Government.

In the case of a regional county municipality, the delegation includes the possibility for the municipality to subdelegate to a local municipality whose territory is included in that of the regional county municipality.

The exercise of powers by a delegatee or subdelegatee within the scope of such an agreement is not binding on the State.

"**15.12.** The delegation agreement must, as a minimum, stipulate

(1) the powers delegated and the responsibilities and obligations the delegatee must fulfil;

(2) the objectives and targets to be reached, in particular with regard to efficiency and effectiveness;

(3) the specific rules relating to the contracts the delegatee may award to have work carried out;

(4) the terms governing the data and information to be sent to the Minister, in particular regarding the sites where work is carried out under the program, and the terms governing the conservation of such data and information;

(5) the reports required on the achievement of the objectives and targets set;

(6) the Minister's oversight measures with regard to the delegatee's management, and how and when the Minister may intervene if the objectives and targets imposed on the delegatee have not been reached or seem likely not to be reached;

(7) the penalties applicable for failing to meet the obligations stipulated in the delegation agreement; and

(8) the duration of the agreement and the terms and conditions for renewing or terminating it.

Such an agreement is to be made available to the public.

"**15.13.** Any local municipality required to maintain a land use planning and development plan under the Act respecting land use planning and development (chapter A-19.1) on 16 June 2017 must also develop the plan referred to in section 15.

The rules prescribed by this subdivision then apply to the local municipality referred to in the first paragraph, with the necessary modifications.

The possibility of delegating management of a program to a regional county municipality under section 15.11 also applies to the local municipality referred to in the first paragraph."

10. Section 16 of the Act is amended by replacing "in subparagraph 2 of the first paragraph of section 14" in the second paragraph by "in section 13.2".

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

"**DIVISION VI**

"REPORTING

"**17.1.** In connection with the conservation of wetlands and bodies of water, the Minister must make the following elements available to the public:

(1) the list of the interventions carried out by the municipalities concerned in implementing their regional wetlands and bodies of water plan;

(2) according to the watersheds, sub-watersheds or any other zones the Minister determines, a report on the surface areas of territory where activities authorized under the Environment Quality Act (chapter Q-2) adversely affect wetlands and bodies of water; and

(3) the number of projects chosen under a wetlands and bodies of water restoration and creation program, their characteristics and the surface areas involved.

"**17.2.** Every 10 years, the Minister must produce a report concerning the administration of this Act. The report must concern, in particular,

(1) the implementation of the water master plans and the integrated management plans for the St. Lawrence;

(2) the implementation of the regional wetlands and bodies of water plans;

(3) the implementation of the wetlands and bodies of water restoration and creation programs put in place under this Act, and in particular,

(*a*) identify the projects chosen;

(*b*) provide an inventory of the wetlands and bodies of water restored or created under the programs;

(*c*) present the evolution of amounts received as compensation for adverse effects on wetlands and bodies of water and amounts invested in measures to restore and create them; and

(*d*) provide the results obtained in relation to climate change issues and the objective of no net loss of wetlands and bodies of water, with a view to assessing equivalency between the wetlands and bodies of water affected and those restored or created, as well as any gains made in degraded watersheds; and

(4) an assessment of the advisability of amending any provisions of this Act.

The Minister must table the report in the National Assembly."

CHAPTER II

NATURAL HERITAGE CONSERVATION ACT

12. Section 1 of the Natural Heritage Conservation Act (chapter C-61.01) is amended

(1) by replacing "protect" in the first paragraph by "conserve";

(2) by inserting ", in particular to meet the needs of present and future generations" at the end of the first paragraph;

(3) by replacing "protection measures" in the second paragraph by "conservation measures";

(4) by replacing "or bodies" in the second paragraph by ", government bodies or regional authorities";

(5) by adding the following paragraphs at the end:

"In addition, the Act promotes conservation of wetlands and bodies of water and achievement of no net loss of such settings. They constitute very important ecosystems due to their fundamental ecological functions, in particular to regulate water flow during flooding or drought and to fight climate change.

The conservation measures provided for by this Act, including protected areas, constitute a set of measures designed to maintain the natural heritage and the ecosystems it comprises, in particular through their preservation, protection, restoration and sustainable use."

13. Section 2 of the Act is amended by inserting the following definition in alphabetical order:

""wetlands and bodies of water" means the wetlands and bodies of water described in section 46.0.2 of the Environment Quality Act (chapter Q-2)."

14. Section 9 of the Act is amended by replacing "within an aquatic reserve, biodiversity reserve or man-made landscape and land set aside for those purposes" in the second paragraph by "within another protected area under the Minister's administration or that is the subject of another conservation measure under this Act".

15. Section 11 of the Act is amended by replacing "that has been set aside or established as an aquatic reserve, biodiversity reserve, ecological reserve, nature reserve or man-made landscape" in the first paragraph by "conserved as a protected area or that is the subject of another conservation measure under this Act".

16. Section 12 of the Act is amended by replacing "of an aquatic reserve, biodiversity reserve, ecological reserve or man-made landscape" in the first paragraph by "of a protected area under the Minister's administration or of land that is the subject of another conservation measure under this Act".

17. Section 13 of the Act is amended by replacing the first paragraph by the following paragraphs:

"The Minister may designate certain settings that are remarkable because of the rarity or exceptional interest of one of their biophysical features by establishing their boundaries on a plan.

In the case of wetlands and bodies of water, settings whose qualities correspond to one of the following criteria may also be designated:

(1) the biological diversity and the functions associated with the settings bestow on them significant ecological value that it is necessary to preserve in order, in particular, to contribute to safeguarding their integrity and to take into account climate change issues;

(2) the settings are remarkable at the regional or provincial level because of their integrity, rarity or surface area; or

(3) the settings contribute to public safety and, as a result, to protecting persons and property, in particular against the risks associated with flooding, slumping of banks, landslides or coastal erosion.

Such a designation may also be made for wetlands and bodies of water that have been the subject of an intervention under a wetlands and bodies of water restoration and creation program developed under the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (chapter C-6.2)."

18. Section 14 of the Act is replaced by the following sections:

"**14.** Before designating a setting under section 13, the Minister shall consult

(1) the ministers concerned, in particular the ministers responsible for agriculture, wildlife, energy and natural resources in cases involving wetlands and bodies of water;

(2) the municipal authorities concerned, in particular to consider the elements contained in a regional wetlands and bodies of water plan developed under the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (chapter C-6.2);

(3) the Native communities concerned, represented by their band council;

(4) the watershed bodies and regional advisory panels concerned in cases involving wetlands and bodies of water, in particular to consider the elements contained in a water master plan or an integrated management plan for the St. Lawrence developed under the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments;

(5) the regional environmental councils concerned; and

(6) if the setting is located on private land, the owner of the land.

"**14.1.** In evaluating any authorization application filed with the Minister under section 13 with regard to wetlands and bodies of water, the Minister must take into consideration that the designated setting should, in principle, be maintained in its natural state.

For the purposes of the first paragraph, the following interventions are presumed to be incompatible with maintaining the natural state of wetlands and bodies of water:

(1) drainage and pipe work;

(2) clearing and filling activities;

(3) ground preparation work, in particular if it requires stripping, excavation, earthwork or destruction of vegetation cover; and

(4) any other activity determined by government regulation.

Despite the second paragraph, the Government may, by regulation, allow certain activities listed in that paragraph if they are compatible because they comply with certain conditions, restrictions or prohibitions set out in the regulation."

19. Section 18 of the Act is replaced by the following sections:

"**18.** The Minister may amend the boundaries of land that is the subject of such a designation or terminate the designation if, as the case may be,

(1) the boundaries of the land must be reviewed to maintain or safeguard its biodiversity, to take into account climate change issues or to ensure the boundaries are consistent with the land's characteristics;

(2) the public interest justifies it; or

(3) the reasons that justified the designation no longer exist for all or part of the land concerned.

If the Minister decreases the surface area of designated wetlands and bodies of water or decides to terminate such a designation, the Minister shall, as soon as possible, see to it that other measures to conserve, restore or create wetlands and bodies of water are implemented elsewhere in the territory, as soon as possible, to foster achievement of no net loss of designated wetlands and bodies of water. For that purpose, the Minister shall consider the elements contained in a water master plan, integrated management plan for the St. Lawrence or regional wetlands and bodies of water plan prepared under the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (chapter C-6.2).

"**18.1.** The boundaries of designated land are amended or a designation is terminated in the same way the initial designation was made.

The termination of a designation must be published in the *Gazette officielle du Québec* and on the department's website. Such a decision must be sent to the persons and bodies mentioned in section 14."

20. Section 22 of the Act is amended by replacing subparagraph 1 of the first paragraph by the following subparagraphs:

"(1) the nature of the intervention and any resulting constraints, losses and disturbances affecting the setting;

"(1.1) the ecological characteristics of the setting and its watershed and any human disturbances or pressures being or already experienced by them;

"(1.2) the contribution of the intervention to the cumulative impacts of disturbances in the watershed;".

21. The Act is amended by inserting the following sections after section 22:

"**22.1.** The Minister may refuse to issue an authorization for a project in settings designated on a plan if

(1) the Minister is of the opinion that the project is incompatible with maintaining the natural state of the setting;

(2) the Minister is of the opinion that the mitigation measures proposed by the applicant would not reduce the project's impacts on the setting to a minimum;

(3) the Minister is of the opinion that the project would have adverse effects on the ecological functions and biodiversity of the setting;

(4) the project is to be carried out in the habitat of a threatened or vulnerable species governed by the Regulation respecting threatened or vulnerable wildlife species and their habitats (chapter E-12.01, r. 2) for which a plan has been prepared under the Regulation Respecting Wildlife Habitats (chapter C-61.1, r. 18) or in the habitat of a threatened or vulnerable species governed by the Regulation respecting threatened or vulnerable plant species and their habitats (chapter E-12.01, r. 3); or

(5) the applicant has not provided, within the time determined by the Minister, all the information and documents required for the application to be examined.

"**22.2.** Division II of Chapter VI of Title I of the Environment Quality Act (chapter Q-2) also applies, with the necessary modifications, to applications for authorization and to decisions made under this division."

22. Section 23 of the Act is replaced by the following section:

"**23.** Before making a decision under the second paragraph of section 22 or section 22.1, the Minister shall notify the interested person in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allow the person at least 15 days to present observations."

23. Section 24 of the Act is amended by replacing "on an application for authorization" in the first paragraph by "under this division".

24. The Act is amended by inserting the following division after section 24:

"**DIVISION IV**

"REGISTER

"**24.1.** The Minister shall publish and keep up to date a register of the designations described in this chapter. For each designated setting, the register must contain, among other information,

(1) its surface area;

(2) its geographic location and, if applicable, an indication that all or part of the setting is situated in land in the domain of the State;

(3) the watershed, sub-watershed or any group of watersheds and sub-watersheds in which it is situated; and

(4) the date its designation comes into force."

25. Section 70 of the Act is amended

(1) by replacing "Every person" and "in the case of a legal person" in the first paragraph by "Anyone" and "in all other cases", respectively;

(2) by replacing the introductory clause of the second paragraph by "Anyone who does any of the following is guilty of an offence and is liable to the same penalty:";

(3) by replacing subparagraph 4 of the second paragraph in the French text by the following subparagraph:

"4° quiconque exerce une activité ou réalise une intervention en contravention avec une ordonnance rendue par le ministre en vertu de la présente loi, ou contrevient autrement à une telle ordonnance;";

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

"(5) damages designated wetlands and bodies of water or destroys property forming part of any of them."

CHAPTER III

ENVIRONMENT QUALITY ACT

26. The preliminary provision of the Environment Quality Act (chapter Q-2), enacted by section 1 of chapter 4 of the statutes of 2017, is amended by adding the following paragraph at the end:

"A further purpose of the Act is to facilitate the implementation of the Great Lakes–St. Lawrence River Basin Sustainable Water Resources Agreement, which was approved by the National Assembly on 30 November 2006."

27. Section 22 of the Act, replaced by section 16 of chapter 4 of the statutes of 2017, is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

"(4) any work, structures or other intervention carried out in wetlands and bodies of water referred to in Division V.1;".

28. Section 31.0.3 of the Act, enacted by section 16 of chapter 4 of the statutes of 2017, is amended, in the second paragraph,

(1) by inserting "or safety" after "human health" in subparagraph 2;

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

"(3) the project is to be carried out in an area entered in the register of protected areas provided for in section 5 of the Natural Heritage Conservation Act (chapter C-61.01) or in the register of other conservation measures under that Act provided for in section 24.1 of that Act; or

"(4) the project is to be carried out in the habitat of a threatened or vulnerable species governed by the Regulation respecting threatened or vulnerable wildlife species and their habitats (chapter E-12.01, r. 2) for which a plan has been prepared under the Regulation Respecting Wildlife Habitats (chapter C-61.1, r. 18) or in the habitat of a threatened or vulnerable species governed by the Regulation respecting threatened or vulnerable plant species and their habitats (chapter E-12.01, r. 3)."

29. Section 31.0.6 of the Act, enacted by section 16 of chapter 4 of the statutes of 2017, is amended by inserting "or, in the cases determined by government regulation, within any shorter time limit" after "beginning the activity" in the second paragraph.

30. Section 31.74.1 of the Act, enacted by section 45 of chapter 4 of the statutes of 2017, is amended by replacing "1 and 4" by "1 to 4".

31. The Act is amended by inserting the following division after section 46:

"**DIVISION V.1**

"WETLANDS AND BODIES OF WATER

"**46.0.1.** The purpose of this division is to foster integrated management of wetlands and bodies of water in keeping with the principle of sustainable development and considering the support capacity of the wetlands and bodies of water concerned and their watersheds.

One objective of this division is to prevent the loss of wetlands and bodies of water and to foster development of projects with minimal impacts on the receiving environment.

In addition, this division requires compensation measures in cases where it is not possible, for the purposes of a project, to avoid adverse effects on the ecological functions and biodiversity of wetlands and bodies of water.

"**46.0.2.** For the purposes of this division, "wetlands and bodies of water" refers to natural or man-made sites characterized by the permanent or temporary presence of water, which may be diffused, occupy a bed or saturate the ground and whose state is stagnant or flowing. If the water is flowing, its flow may be constant or intermittent.

A wetland is also characterized by hydromorphic soils or vegetation dominated by hygrophilous plants.

Wetlands and bodies of water include

(1) lakes and watercourses, including the St. Lawrence Estuary, the Gulf of St. Lawrence and the seas surrounding Québec;

(2) the shores, banks, littoral zones and floodplains of the bodies of water referred to in subparagraph 1, as defined by government regulation; and

(3) marshes, swamps, ponds and peatlands.

Ditches along public or private roads, common ditches and drainage ditches, as defined in subparagraphs 2 to 4 of the first paragraph of section 103 of the Municipal Powers Act (chapter C-47.1), do not constitute wetlands or bodies of water.

"**46.0.3.** In addition to the information and documents required under section 23, every authorization application under subparagraph 4 of the first paragraph of section 22 for a project in wetlands and bodies of water must be accompanied by the following information and documents:

(1) a characterization study of the wetlands and bodies of water concerned signed by a professional within the meaning of section 1 of the Professional Code (chapter C-26) or the holder of a university degree in biology, environmental science or landscape ecology who, where applicable, has the qualifications determined by government regulation, which must include

(*a*) the boundaries of all of the wetlands and bodies of water affected and their location in the hydrologic system of the watershed;

(*b*) the boundaries of the portion of those wetlands and bodies of water in which the activity concerned will be carried out, including any additional portion likely to be affected by the activity;

(*c*) a description of the ecological characteristics of the wetlands and bodies of water, in particular the soil and living species and their location, including threatened or vulnerable species or those likely to be designated as such under the Act respecting threatened or vulnerable species (chapter E-12.01);

(*d*) a description of the wetlands' and bodies of water's ecological functions that will be affected by the project, based on the various functions listed in the second paragraph of section 13.1 of the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (chapter C-6.2), including the wetlands' and bodies of water's connection to other wetlands and bodies of water or other natural environments;

(*e*) a description of the land use guidelines and designations applicable to the wetlands and bodies of water concerned as well as the existing uses nearby; and

(*f*) any other element prescribed by government regulation;

(2) a demonstration that there is no space available, for the purposes of the project, elsewhere in the territory included in the regional county municipality concerned or that the nature of the project makes it necessary to carry it out in wetlands and bodies of water; and

(3) the project's impacts on the wetlands and bodies of water concerned and the measures proposed to minimize them.

"**46.0.4.** In addition to the elements set out in section 24 for analyzing the impacts of a project on the quality of the environment, the Minister shall also take into consideration

(1) the ecological characteristics and functions of the wetlands and bodies of water concerned and of the watershed to which they belong as well as the human disturbances or pressures being or already experienced by them;

(2) the possibility of avoiding adverse effects on wetlands and bodies of water in carrying out the project and, where applicable, the spaces available for the project's purposes elsewhere in the territory of the regional county municipality concerned;

(3) the capacity of the wetlands and bodies of water concerned to recover or the possibility of restoring them in whole or in part once the project is completed; and

(4) the elements contained in a water master plan, integrated management plan for the St. Lawrence or regional wetlands and bodies of water plan prepared under the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (chapter C-6.2), and the conservation objectives set out in a metropolitan development plan or in a land use planning and development plan, as applicable.

"**46.0.5.** The issue of the authorization is subject to the payment of a financial contribution, the amount of which is established in accordance with a government regulation, to compensate for adverse effects on the wetlands and bodies of water concerned in the case of the following activities:

(1) drainage and pipe work;

(2) clearing and filling activities;

(3) ground preparation work, in particular if it requires stripping, excavation, earthwork or destruction of vegetation cover; or

(4) any other activity determined by government regulation.

If a financial contribution is payable, the Minister may allow applicants, at their request and in cases provided for by government regulation, to replace all or part of the payment of the contribution by work carried out to restore or create wetlands and bodies of water, subject to the conditions, restrictions and prohibitions set out in the authorization. In such cases, the Minister shall give priority to work within the watershed where the adversely affected settings are situated.

In all cases, before issuing the authorization, the Minister shall inform applicants of the amount of the financial contribution they will be required to pay.

A financial contribution referred to in this section is paid into the Fund for the Protection of the Environment and the Waters in the Domain of the State established under section 15.4.38 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001) and is used to finance a program developed under section 15.8 of the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (chapter C-6.2).

"**46.0.6.** In addition to the reasons for refusal provided for by other provisions of this Act, the Minister may refuse to issue an authorization for a project in wetlands and bodies of water if

(1) the applicant has not demonstrated to the Minister's satisfaction that the applicant would, for the purposes of the project, avoid adversely affecting the wetlands and bodies of water;

(2) the Minister is of the opinion that the mitigation measures proposed by the applicant would not reduce the project's impacts on the wetlands and bodies of water or the watershed to which they belong to a minimum;

(3) the Minister is of the opinion that the project would have adverse effects on the ecological functions and biodiversity of the wetlands and bodies of water or the watershed to which they belong; or

(4) the applicant refuses to pay the financial contribution required under the first paragraph of section 46.0.5.

"**46.0.7.** In addition to the information required under section 27, an authorization for a project in wetlands and bodies of water must, if applicable, specify the amount of the financial contribution required to compensate for adverse effects on the wetlands and bodies of water or a description of the work that must be carried out to replace the payment of the contribution as well as the conditions, restrictions or prohibitions applicable to such work.

The second paragraph of section 27 applies to the information required under the first paragraph.

"**46.0.8.** The requirements under this division, including the requirement to pay a financial contribution, if applicable, apply to any application under section 30 to amend an authorization.

"**46.0.9.** The holder of an authorization for a project in wetlands and bodies of water must begin the activity concerned within two years after the authorization is issued or, as applicable, within any other time limit specified in the authorization. Failing that, the authorization is cancelled by operation of law and any financial contribution the holder paid under the first paragraph of section 46.0.5 is reimbursed, without interest, at the expiry of that time.

However, the Minister may, at the holder's request, maintain the authorization in force for the period and subject to the conditions, restrictions and prohibitions the Minister determines.

"**46.0.10.** Despite the second paragraph of section 31.0.5, in the case of a permanent cessation of an activity in wetlands and bodies of water, the authorization holder is still required to carry out any work required under the second paragraph of section 46.0.5 to compensate for adverse effects on wetlands and bodies of water, in accordance with the conditions, restrictions and prohibitions set out in the authorization.

"**46.0.11.** Sections 46.0.4 and 46.0.6 apply, with the necessary modifications, to the Government when it renders a decision regarding a project in wetlands and bodies of water in the course of the environmental impact assessment and review procedure provided for in subdivision 4 of Division II.

Where applicable, the government authorization determines whether a financial contribution is required under the first paragraph of section 46.0.5 or whether the payment may be replaced, in whole or in part, by work referred to in the second paragraph of that section.

"**46.0.12.** The Government may, by regulation,

(1) determine the applicable elements, scales and methods for assessing damage that a project could cause to wetlands and bodies of water and for determining the amount of the financial contribution required as compensation for the damage;

(2) determine the terms of payment for a financial contribution required under this division and any applicable interest and penalties;

(3) in addition to the cases provided for in this division, determine which situations give rise to reimbursement of a financial contribution paid and the conditions applicable to any reimbursement;

(4) determine the proportion of the financial contribution that can be reduced in cases where a contribution or another type of compensation is required by the minister responsible for wildlife, in particular if an activity is carried out in a wildlife habitat governed by the Act respecting the conservation and development of wildlife (chapter C-61.1);

(5) provide for the cases in which a financial contribution required under this division may be replaced by work carried out to restore or create wetlands and bodies of water and specify the standards applicable to such work;

(6) define any term or expression used in this division; and

(7) exempt, subject to the conditions, restrictions or prohibitions the Government determines, certain activities referred to in the first paragraph of section 46.0.5 from the requirement to pay a financial contribution to compensate for adverse effects on wetlands and bodies of water."

32. Section 86 of the Act is renumbered 118.3.5 and amended by replacing "124" by "118.3.3".

33. Section 115.25 of the Act, amended by section 165 of chapter 4 of the statutes of 2017, is again amended by inserting the following subparagraph after subparagraph 9 of the first paragraph:

"(9.1) fails to carry out any work determined under the second paragraph of section 46.0.5 to replace the payment of a financial contribution or fails to comply with any condition, restriction or prohibition prescribed under that provision;".

34. Section 115.31 of the Act, amended by section 170 of chapter 4 of the statutes of 2017, is again amended by inserting the following subparagraph after subparagraph 5 of the first paragraph:

"(5.1) fails to carry out any work determined under the second paragraph of section 46.0.5 to replace the payment of a financial contribution or fails to comply with any condition, restriction or prohibition prescribed under that provision;".

35. Section 115.49 of the Act, amended by section 176 of chapter 4 of the statutes of 2017, is again amended by replacing "60 days" by "30 days".

36. Section 118.3.3 of the Act, enacted by section 187 of chapter 4 of the statutes of 2017, is amended by replacing "and the standards established under the second paragraph of section 31.5 prevail" in the first paragraph by "prevails".

37. Section 118.15 of the Act, renumbered by section 132 of chapter 4 of the statutes of 2017, is amended by striking out ", except one provided for under section 115.49,".

38. Section 122.2 of the Act, replaced by section 197 of chapter 4 of the statutes of 2017, is amended by inserting the following paragraph after the first paragraph:

"In addition, the authority who issues an authorization under Title II of this Act may amend the authorization on an application by the holder."

CHAPTER IV

OTHER AMENDING PROVISIONS

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

39. Section 1 of the Act respecting land use planning and development (chapter A-19.1) is amended by inserting the following paragraph after paragraph 3:

"(3.1) "wetlands and bodies of water" means the wetlands and bodies of water described in section 46.0.2 of the Environment Quality Act (chapter Q-2);".

40. Section 5 of the Act is amended by replacing "riverbanks and lakeshores, littoral zones and floodplains" in subparagraph 4 of the first paragraph by "wetlands and bodies of water".

41. Section 53.13 of the Act is amended by replacing "for lakeshores, riverbanks, littoral zones and floodplains" in the first paragraph by "for wetlands and bodies of water".

42. Section 113 of the Act is amended, in subparagraph 16 of the second paragraph,

(1) by replacing "of a stream or lake" by "of wetlands or bodies of water";

(2) by replacing "environmental protection regarding riverbanks and lakeshores, littoral zones or floodplains" by "protection of the environment".

43. Section 115 of the Act is amended, in subparagraph 4 of the second paragraph,

(1) by replacing "of a stream or lake" by "of wetlands or bodies of water";

(2) by replacing "of reasons of public safety or of the environmental protection regarding riverbanks and lakeshores, littoral zones or floodplains" by "for reasons of public safety or of protection of the environment".

44. The Act is amended by replacing the heading of Chapter VIII of Title I by the following heading:

"PROTECTION OF WETLANDS AND BODIES OF WATER".

45. Section 165.2 of the Act is amended by replacing "for lakeshores, riverbanks, littoral zones and floodplains" in the first paragraph by "for wetlands and bodies of water".

46. Section 227.1 of the Act is amended by replacing "of lakeshores, riverbanks, littoral zones or floodplains" by "of wetlands and bodies of water".

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT DURABLE, DE L'ENVIRONNEMENT ET DES PARCS

47. Section 10 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001) is amended

(1) by adding "and for seeing to natural heritage conservation, in particular to maintain the ecological functions of the ecosystems that constitute that heritage" at the end of the first paragraph;

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

"The Minister shall also ensure the protection, sustainable use and supervision of the protected areas under the Minister's responsibility as well as of the other environments that benefit from special conservation measures, in particular wetlands and bodies of water.

The Minister may encourage measures to conserve wetlands and bodies of water, restore those that are degraded or create new ones."

48. Section 15.4.40 of the Act, enacted by section 216 of chapter 4 of the statutes of 2017, is amended by replacing subparagraph 6 of the first paragraph by the following subparagraph:

"(6) the financial contributions collected as compensation for adverse effects on wetlands and bodies of water under the Environment Quality Act (chapter Q-2);".

49. The Act is amended by inserting the following section after section 15.4.41, enacted by section 216 of chapter 4 of the statutes of 2017:

"**15.4.41.1.** The financial contributions referred to in subparagraph 6 of the first paragraph of section 15.4.40 are allocated to the financing of projects eligible for a wetlands and bodies of water restoration and creation program developed under the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (chapter C-6.2).

When such contributions come from projects carried out in the territory of a regional county municipality, priority must be given, when allocating the contributions, to projects carried out in the territory of the regional county municipality or in the territory of the watershed all or part of which is included in the municipality's territory."

50. Section 15.4.42 of the Act, enacted by section 216 of chapter 4 of the statutes of 2017, is amended by adding the following paragraph:

"The data under the heading must include

(1) the expenditures and investments debited from the Fund by class of measures to which the Fund is dedicated and, concerning the financing of work to restore and create wetlands and bodies of water, the territory of any regional county municipality and that of any watershed concerned by the measure; and

(2) the nature and evolution of revenues."

CHAPTER V

TRANSITIONAL AND FINAL PROVISIONS

51. Unless the context indicates otherwise, in any Act, regulation or other document, a reference to the Act to affirm the collective nature of water resources and provide for increased water resource protection (chapter C-6.2) becomes a reference to the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments.

52. The Minister must publish the guide provided for in section 15.1 of the Act to affirm the collective nature of water resources and provide for increased water resource protection, enacted by section 9, not later than 16 June 2018.

53. Regional county municipalities and any other local municipalities required to maintain a land use planning and development plan must send the Minister their first regional wetlands and bodies of water plan not later than 16 June 2022.

In developing such a plan, they must, in particular, take into account the measures carried out in their territory before 16 June 2017 as compensation for carrying out an activity in wetlands and bodies of water and required under the Act respecting compensation measures for the carrying out of projects affecting wetlands or bodies of water (chapter M-11.4).

A regional plan approved under this section must be made public by the regional county municipality or local municipality concerned.

54. The Minister must make public the first program to restore wetlands and bodies of water or create new ones not later than 16 June 2019.

The financing of that first program is ensured through the amounts debited from the Fund for the Protection of the Environment and the Waters in the Domain of the State established under the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001).

55. The wetlands and bodies of water that were the subject of a compensation measure under the Act respecting compensation measures for the carrying out of projects affecting wetlands or bodies of water before 16 June 2017 may be designated by the Minister under section 13 of the Natural Heritage Conservation Act (chapter C-61.01).

The same applies to wetlands and bodies of water that are the subject of work to replace the payment of a financial contribution under this chapter.

The rules prescribed in section 14 of the Natural Heritage Conservation Act, replaced by section 18, and in section 15 of that Act do not apply to such a designation.

Subject to the right-of-access restrictions under sections 28, 28.1 and 29 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), the Minister must publish, in the register provided for in section 24.1 of the Natural Heritage Conservation Act, enacted by section 24 of this Act, and as of 16 June 2017, the following information relating to the compensation measures referred to in the first and second paragraphs:

(1) the surface area of territory covered by the measure;

(2) the geographical location of the territory concerned; and

(3) an indication of whether it is land in the domain of the State.

56. For the purposes of section 46.0.2 of the Environment Quality Act (chapter Q-2), enacted by section 31 of this Act, "shores", "banks", "littoral zones" and "floodplains" have the meaning assigned to them by the Protection Policy for Lakeshores, Riverbanks, Littoral Zones and Floodplains (chapter Q-2, r. 35) until they are defined otherwise by a government regulation referred to in subparagraph 2 of the third paragraph of that section.

57. As of 16 June 2017 and until otherwise provided by a government regulation made under section 46.0.12 of the Environment Quality Act, enacted by section 31 of this Act, the issue of authorizations under section 22, 31.75 or 32 of the Environment Quality Act for projects that have adverse effects on wetlands and bodies of water within the meaning of section 46.0.2, enacted by section 31 of this Act, is subject to the payment of a financial contribution calculated in accordance with Schedule I.

For the purposes of the first paragraph, there are adverse effects on a wetland or body of water when the following are carried out:

(1) drainage and pipe work;

(2) clearing and filling work; or

(3) ground preparation work, in particular if it requires stripping, excavation or earthwork or the destruction of vegetation cover.

The second paragraph does not apply to work carried out in connection with a peat extraction project or work to establish or operate a cranberry or blueberry farm. However, on cessation of such activities, the environments affected must be restored to the state they were in before the work began or to a state approaching their original state, according to the conditions set out in the authorization for that purpose.

If a financial contribution or another type of compensation is required by the minister responsible for wildlife, in particular if an activity is carried out in a wildlife habitat governed by the Act respecting the conservation and development of wildlife (chapter C-61.1), the amount of the compensation is deducted from the amount of the financial contribution payable under the first paragraph.

For the purposes of Schedule I, the Minister must make the original version of the map, of which a smaller version appears in that schedule, available to the public on the website of the Minister's department.

The financial contributions referred to in this section are allocated to the financing of projects eligible for a program to restore and create wetlands and bodies of water developed under the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments.

The fourth and fifth paragraphs of section 124 apply, with the necessary modifications, to any municipal by-law relating to the same object as this section.

As of 23 March 2018, for the purposes of the seventh paragraph, the provisions concerned of section 124 become the provisions of section 118.3.3 of the Environment Quality Act, enacted by section 187 of chapter 4 of the statutes of 2017.

58. Section 57 does not apply to maintenance work on a watercourse referred to in section 103 of the Municipal Powers Act (chapter C-47.1) or to work carried out in a lake to regulate the water level or maintain the lake bed.

In addition, section 57 does not apply to the issue of an authorization by the Minister under the Environment Quality Act in relation to a project authorized by the Government under section 31.5 of that Act before 16 June 2017.

Nor does section 57 apply to projects subject to the environmental and social impact assessment and review mechanisms and procedures applicable to the James Bay and Northern Québec region, provided for in the Environment Quality Act.

59. Authorization applications that were made to the Minister under the Environment Quality Act before 7 April 2017 for a project in a constant or intermittent watercourse, or a lake, pond, marsh, swamp or peatland and that are pending on 16 June 2017 are continued and decided in accordance with the requirements under that Act and under the Act respecting compensation measures for the carrying out of projects affecting wetlands or bodies of water, as they read the day immediately before that date.

However, such an application may be continued and decided in accordance with the rules under section 60 to the extent that the applicant applies to the Minister not later than 15 August 2017.

60. Authorization applications that were made to the Minister under the Environment Quality Act after 6 April 2017 for a project in a constant or intermittent watercourse, or a lake, pond, marsh, swamp or peatland and that are pending on 16 June 2017 are continued and decided in accordance with the following rules:

(1) the applicant must, if applicable, complete the application by sending the documents and information listed in section 46.0.3 of the Environment Quality Act, enacted by section 31, to the Minister not later than 15 August 2017;

(2) the Minister must, in examining the application, take into account the elements listed in section 24 of the Environment Quality Act, replaced by section 16 of chapter 4 of the statutes of 2017, and the elements listed in section 46.0.4 of the Environment Quality Act, enacted by section 31;

(3) the reasons for refusal listed in section 31.0.3 of the Environment Quality Act, enacted by section 16 of chapter 4 of the statutes of 2017, and the reasons listed in section 46.0.6 of the Environment Quality Act, enacted by section 31, apply; and

(4) the applicant must pay the financial contribution required under section 57.

However, despite the first paragraph, if a compensation measure was the subject of a written undertaking by the applicant under section 2 of the Act respecting compensation measures for the carrying out of projects affecting wetlands or bodies of water and if that undertaking is considered satisfactory by the Minister before 16 June 2017, the applicant remains governed by that Act as it read before that date.

This section does not apply to works and projects referred to in section 58.

61. The first paragraph of section 60 also applies to authorization applications made to the Minister under the Environment Quality Act after 16 June 2017 but before 23 March 2018.

62. Sections 297 and 298 of the Act to amend the Environment Quality Act to modernize the environmental authorization scheme and to amend other legislative provisions, in particular to reform the governance of the Green Fund (2017, chapter 4) apply to all information and documents provided to the Minister to complete an authorization application in accordance with subparagraph 1 of the first paragraph of section 60.

In addition, the amount of the financial contribution required to compensate for adverse effects on a wetland or body of water referred to in section 59 is public and is available on request.

63. Section 46.0.9 of the Environment Quality Act, enacted by section 31, applies, with the necessary modifications, to any authorization issued in accordance with section 60.

64. Sections 46.0.4 and 46.0.6 of the Environment Quality Act, enacted by section 31, apply, with the necessary modifications, to the Government as of 16 June 2017 when it renders a decision on a project in a wetland or body of water referred to in the first paragraph of section 57 in the course of the environmental impact assessment and review procedure.

If applicable, the authorization of the Government determines whether a financial contribution is required under section 57 and whether all or part of it can be replaced by work carried out to restore or create wetlands and bodies of water.

65. Authorization applications made to the Minister under the Environment Quality Act on or after 23 March 2018 are governed by that Act as it reads on that date.

66. Not later than 16 June 2018, the Government must publish a draft regulation in accordance with the Regulations Act (chapter R-18.1) in order to implement the provisions of Division V.1 of Chapter IV of Title I of the Environment Quality Act, enacted by section 31, that relate to compensation for wetlands and bodies of water.

67. This Act comes into force on 16 June 2017, except

(1) section 22.2 of the Natural Heritage Conservation Act, enacted by section 21, section 27 and sections 46.0.2 to 46.0.4, the first, third and fourth paragraphs of section 46.0.5 and sections 46.0.6 to 46.0.11 of the Environment Quality Act, enacted by section 31, which come into force on 23 March 2018;

(2) the second paragraph of section 46.0.5 of the Environment Quality Act, enacted by section 31, which comes into force on the date of coming into force of the first regulation made under that paragraph.

SCHEDULE I
(*Section 57*)

METHOD FOR CALCULATING A FINANCIAL CONTRIBUTION DURING THE TRANSITIONAL PERIOD

AC = C x SA

Where

AC = Amount of the contribution required as compensation for the loss of wetlands and bodies of water (WBW)

C = Development cost per square metre, calculated as follows:

C = cw + vl

Where

cw = Cost per square metre of work to develop a WBW, calculated on the basis of the portion of the affected wetland or body of water delimited in the characterization study, that is

$20/m^2$, indexed as prescribed by section 83.3 of the Financial Administration Act (chapter A-6.001) × R, where

R = Multiplier according to the rarity of WBW per region, as shown on the map below:

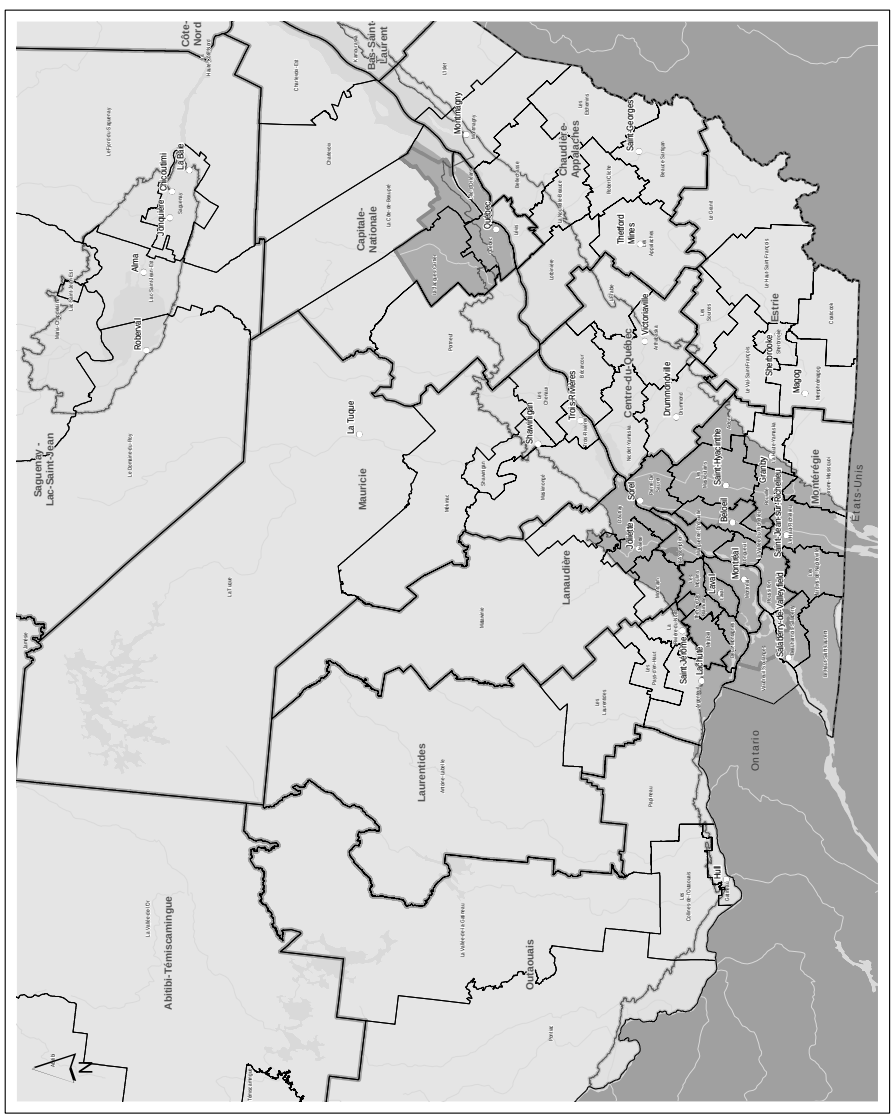
Location of WBW	R
ZONE 1	2
ZONE 2	1.5
ZONE 3	1

vl = Value of the land per square metre, that is, the municipal assessment of the land where the affected WBW is located, divided by the surface area of the land or, in the case of lands in the domain of the State, based on the substitution price per square metre prescribed by section 5 of Schedule I to the Regulation respecting the sale, lease and granting of immovable rights on lands in the domain of the State (chapter T-8.1, r. 7)

SA = Area in square metres of the portion of the WBW in which the activity concerned will be carried out, including any additional portion affected by that activity, as delimited in the characterization study

Map
(*schedule, R multiplier*)

Rarity factor of wetlands and bodies of water by zone



NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 15
AN ACT TO AMEND THE CODE OF PENAL PROCEDURE AND THE COURTS OF JUSTICE ACT TO PROMOTE ACCESS TO JUSTICE AND THE REDUCTION OF CASE PROCESSING TIMES IN CRIMINAL AND PENAL MATTERS

Bill 138
Introduced by Madam Stéphanie Vallée, Minister of Justice
Introduced 10 May 2017
Passed in principle 1 June 2017
Passed 14 June 2017
Assented to 16 June 2017

Coming into force: 16 June 2017

Legislation amended:

Code of Penal Procedure (chapter C-25.1)
Courts of Justice Act (chapter T-16)

Explanatory notes

This Act amends the Code of Penal Procedure to make it possible, in the interests of justice and particularly taking into account every person's right to be tried within a reasonable time, for proceedings to be tried and judgment rendered by a judge of any judicial district other than that in which the proceedings were instituted, where the defendant is deemed to have transmitted a plea of not guilty. That Code is also amended so that, in such a case, the proceedings tried and judgment rendered in another judicial district will be deemed to have been tried and rendered in the judicial district in which the proceedings were instituted.

The Courts of Justice Act is amended to clarify how concurrent jurisdiction is to be exercised, redefine the territory over which concurrent jurisdiction is to be exercised for the judicial districts of Longueuil and Iberville, and add a concurrent jurisdiction for the judicial districts of Terrebonne and Laval.

Éditeur officiel
Québec

Chapter 15

AN ACT TO AMEND THE CODE OF PENAL PROCEDURE AND THE COURTS OF JUSTICE ACT TO PROMOTE ACCESS TO JUSTICE AND THE REDUCTION OF CASE PROCESSING TIMES IN CRIMINAL AND PENAL MATTERS

[*Assented to 16 June 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CODE OF PENAL PROCEDURE

1. Article 187 of the Code of Penal Procedure (chapter C-25.1) is amended by replacing the second paragraph by the following paragraphs:

"Where the defendant is deemed to have transmitted a plea of not guilty, the proceedings may in addition be tried and judgment rendered

(1) by a judge of the judicial district where the place to which the plea and, as the case may be, the amount of the fine and costs are to be sent is situated; or

(2) by a judge of any other judicial district, if the chief judge, the senior associate chief judge or a coordinating judge is of the opinion that such a measure is in the interests of justice, particularly taking into account every person's right to be tried within a reasonable time.

In the cases described in the second paragraph, the prosecutor may indicate that the proceedings must be tried by a judge of the judicial district where they were instituted.

The proceedings tried and judgment rendered in another judicial district, in accordance with the second paragraph, are deemed to have been tried and rendered in the judicial district where the proceedings were instituted."

COURTS OF JUSTICE ACT

2. Section 5.5 of the Courts of Justice Act (chapter T-16) is amended by adding the following paragraph at the end:

"Despite the Territorial Division Act (chapter D-11), the territory over which concurrent jurisdiction is exercised is deemed to be situated in the territory of each judicial district associated with it in accordance with Schedule I."

3. Schedule I to the Act is amended

(1) by replacing "Over the territory of the cities or towns of Chambly, Carignan, La Prairie and Saint-Rémi" in the column describing the territory over which concurrent jurisdiction is exercised between the districts of Longueuil and Iberville by "Over the territory of the district of Longueuil";

(2) by adding the following at the end:

"

Terrebonne and Laval	Over the territory of the municipalities of Pointe-Calumet and Saint-Joseph-du-Lac and the cities or towns of Sainte-Marthe-sur-le-Lac, Saint-Eustache, Deux-Montagnes, Boisbriand, Rosemère, Lorraine, Bois-des-Filion, Sainte-Anne-des-Plaines, Sainte-Thérèse and Terrebonne.

".

4. The last paragraph of section 5.5 of the Courts of Justice Act, enacted by section 2, is declaratory.

5. This Act comes into force on 16 June 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 16
AN ACT TO INCREASE THE AUTONOMY AND POWERS OF VILLE DE MONTRÉAL, THE METROPOLIS OF QUÉBEC

Bill 121
Introduced by Mr. Martin Coiteux, Minister of Municipal Affairs and Land Occupancy
Introduced 8 December 2016
Passed in principle 16 May 2017
Passed 21 September 2017
Assented to 21 September 2017

Coming into force: 21 September 2017, except sections 31 to 35 and 37 to 40, which come into force on 21 September 2018

Legislation amended:

Charter of Ville de Montréal (chapter C-11.4)
Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001)
Act respecting hours and days of admission to commercial establishments (chapter H-2.1)
Act respecting the Ministère de la Culture et des Communications (chapter M-17.1)
Cultural Heritage Act (chapter P-9.002)
Act respecting liquor permits (chapter P-9.1)
Act respecting the Société d'habitation du Québec (chapter S-8)

Explanatory notes

This Act proposes various legislative amendments respecting Ville de Montréal.

The title of the Charter of Ville de Montréal is changed to "Charter of Ville de Montréal, metropolis of Québec" and a preamble is added to the Charter.

Under the Act, the mayor may designate the chair and vice-chair of the executive committee, and that committee is granted new powers in connection with granting subsidies and acquiring and alienating immovables.

The quorum of the city council is set at the majority of its members, including the mayor, and the use of technological means to convene special sittings is authorized. The borough councils must now make certain reports to citizens, as was already the case for the city council.

(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes (*cont'd*)

The Act removes provisions from the Charter of Ville de Montréal that expressly create certain advisory bodies, but maintains the city's power to keep these bodies. The city may apply for the constitution of a non-profit body dedicated to developing and managing parking and a network of electric vehicle recharging stations.

The city contributes, in compliance with government policy directions and policies and through the support services it offers in its territory, to the full participation of immigrants, in French, in the community life of the metropolis and to consolidating harmonious intercultural relations.

The city is granted all the powers required to carry out the duties and obligations imposed on it by an agreement it enters into with the Gouvernement du Québec or the Government of Canada, to the extent that the powers required to carry out those duties are powers the Gouvernement du Québec may delegate to a municipality. It may adopt business assistance programs, which may include compensation for income losses due to municipal work, including work carried out before the coming into force of the Act but after 31 December 2015, and its powers regarding commercial development associations are broadened.

Under the Act, the city council may, despite a borough by-law, authorize a project involving an establishment with a floor area greater than 15,000 m^2 rather than 25,000 m^2. In addition, the city may exercise, under certain conditions, a pre-emptive right to acquire any immovable for sale in its territory and may take measures to promote the construction of affordable or family housing units. The Act also further clarifies certain powers allowing the city to intervene with respect to the maintenance of deteriorated buildings.

The entire urban agglomeration will have jurisdiction, previously limited to the city, over towing and vehicle service.

The Act modifies the role of the public safety committee set out in the Charter of Ville de Montréal by removing provisions such as those requiring the city council to obtain the advice of the committee before exercising certain powers. It also removes the city's obligation to reserve at least 1% of its budget for unexpected expenditures, claim settlements, and payments entailed by court sentences.

The Act enables the city's electrical services commission to exercise its powers with respect to certain underground conduits situated in the territory of a reconstituted municipality.

Under the Act, the city may implement housing programs without the authorization or approval of the Société d'habitation du Québec.

The city is granted the power to apply, provided it enters into a delegation agreement with the Minister of Culture and Communications, the policy to integrate the arts with the architecture and environment of government buildings and sites. In addition, the Cultural Heritage Act is amended to allow the city to exercise some of that minister's authorization powers under that Act.

Lastly, the city may determine, in its territory, legal periods of admission applicable to commercial establishments, including during special events, as well as hours of use for permits authorizing alcoholic beverages to be sold or served for consumption on the premises.

Chapter 16

AN ACT TO INCREASE THE AUTONOMY AND POWERS OF VILLE DE MONTRÉAL, THE METROPOLIS OF QUÉBEC

[*Assented to 21 September 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHARTER OF VILLE DE MONTRÉAL

1. The title of the Charter of Ville de Montréal (chapter C-11.4) is replaced by the following title:

"CHARTER OF VILLE DE MONTRÉAL, METROPOLIS OF QUÉBEC".

2. The Charter is amended by inserting the following before "**CHAPTER I**":

"AS the Government intends to establish the "Montréal Reflex", that is, to add a "Montréal chapter" in all policies affecting the metropolis, and to ensure that the characteristics specific to Ville de Montréal due to its special metropolis status are taken into account in the drafting of laws, regulations, programs, policies and directives that concern the metropolis, and as the Government intends to consult the city in a timely manner for that purpose;

AS Ville de Montréal's economic, social and cultural attributes bestow on it the status of metropolis of Québec and enable it to play its special role as such at the national and international levels on behalf of all of Québec;

AS Ville de Montréal, with nearly two-thirds of Québec's exporting businesses, some 60 international organizations, including certain UN organizations, and more than 80 foreign consulates, is the second largest consular city in North America and the main centre for international commerce and dialogue within Québec;

AS Ville de Montréal must see to it that quality affordable, social or family housing is available to all its residents, in particular to young families, modest-income households and newcomers;

AS Ville de Montréal, as a cosmopolitan metropolis and crucible of intercultural relations, faces unique challenges in Québec with respect to the reception, integration and francization of the immigrant population;

AS a large part of the heritage property in the territory of Ville de Montréal bears witness to its rich history and its decisive role in Québec's past, present and future development;".

3. Section 23 of the Charter is amended by replacing "council" by "mayor" and by striking out "on the recommendation of the mayor".

4. Section 34.1 of the Charter is amended

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

"(2) granting a subsidy or any other form of assistance the amount or value of which does not exceed $150,000;";

(2) by replacing "$25,000" in subparagraph 3 of the first paragraph by "$150,000".

5. Divisions X to XIII of Chapter II of the Charter, comprising sections 83.1 to 83.22, are repealed.

6. Section 89 of the Charter is amended by replacing "25,000" in subparagraph 3 of the first paragraph by "15,000".

7. Sections 116, 117 and 122 of the Charter are repealed.

8. Section 144.7 of the Charter is replaced by the following section:

"**144.7.** At a regular sitting of the borough council held in June, the borough mayor shall make a report to the citizens on the highlights of the borough's financial results and, if applicable, the chief auditor's report and the external auditor's report if they contain elements relating to the borough.

The mayor's report shall be disseminated in the territory of the borough in the manner determined by the borough council."

9. Schedule C to the Charter is amended by inserting the following section after section 10:

"**10.1.** To support economic development, the city may, by by-law, adopt a business assistance program.

The assistance may be granted in any form, including subsidies, tax credits, suretyships or the transfer or rental of an immovable.

A program adopted under the first paragraph must be consistent with the city's economic development plan.

The Municipal Aid Prohibition Act (chapter I-15) does not apply to assistance granted under a program adopted under the first paragraph, to the extent that the assistance

(1) results from joint planning by the city and the Minister of Economic Development, Innovation and Export Trade;

(2) does not contravene the trade agreements to which Québec has declared itself bound;

(3) is not intended for the transfer of activities carried on in the territory of another local municipality in Québec; and

(4) is paid to a person who, in the territory of the city, operates a business and is the owner or occupant of an immovable.

A by-law under the first paragraph determines the total value of the assistance that may be granted under the program.

Such a by-law, and any by-law or resolution adopted under section 92.1 of the Municipal Powers Act (chapter C-47.1), must be approved by the eligible voters of the city if the annual average of the total value of the assistance that may be granted exceeds 1% of the total appropriations provided for in the budget for its operating expenses for the fiscal year during which the by-law or resolution is adopted. If the average exceeds 5% of the total appropriations, the by-law or the resolution must also be approved by the Minister. To determine the average, the total value of the assistance that may be granted in accordance with the adopted by-law or resolution is taken into account, along with that of the assistance that may be granted in accordance with any other by-law adopted under the first paragraph or under section 92.1 of the Municipal Powers Act, if it is or will soon be in force, and any resolution adopted under the second paragraph of that section since the beginning of the fiscal year during which the by-law or resolution is adopted."

10. Schedule C to the Charter is amended by inserting the following sections after section 12.1:

"**12.2.** Within the limits prescribed by law and in compliance with the policy directions and policies of the Gouvernement du Québec regarding immigration, the city contributes, through the support services it offers in its territory, to the full participation of immigrants, in French, in the community life of the metropolis and to consolidating harmonious intercultural relations.

"**12.3.** The city has all the powers required to fulfil its duties and obligations under any agreement between the city and the Gouvernement du Québec or any of its departments, agencies or mandataries, or the Government of Canada or any of its departments or agencies in the case of an agreement exempt from the application of the Act respecting the Ministère du Conseil

exécutif (chapter M-30), to the extent that the powers required for carrying out the duties are included in those the Gouvernement du Québec may delegate to a municipality."

11. Section 38 of Schedule C to the Charter is repealed.

12. Schedule C to the Charter is amended by inserting the following section after section 40:

"**40.1.** Despite section 40 and section 323 of the Cities and Towns Act (chapter C-19), the notice of meeting for a special council meeting may also be notified to the council members by a technological means in accordance with articles 133 and 134 of the Code of Civil Procedure (chapter C-25.01), with the necessary modifications."

13. Section 50.2 of Schedule C to the Charter is amended by adding the following paragraph at the end:

"No notice of deterioration may be registered with respect to an immovable owned by a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)."

14. Schedule C to the Charter is amended by inserting the following section after section 50.5:

"**50.6.** The city may acquire, by agreement or expropriation, any immovable for which a notice of deterioration was registered in the land register at least 60 days previously, on which the work required in the notice has not been carried out and whose dilapidated state entails a risk for the health or safety of persons. Such an immovable may then be alienated to any person by onerous title or to any person referred to in section 29 or 29.4 of the Cities and Towns Act (chapter C-19) by gratuitous title."

15. Schedule C to the Charter is amended by inserting the following subdivision after section 79:

"§7.1. — *Commercial development associations*

"**79.1.** The city may, by by-law, define the limits of a zone within which a single district may be formed and provide for the establishment of a commercial development association having jurisdiction in that district. Such an association must mainly promote the economic development of its district in a manner consistent with all economic development strategies adopted by the city.

"**79.2.** The establishment, dissolution and merger of associations, as well as modifications to the limits of a zone or a district, are carried out on the city's initiative or at the request of the persons described in section 79.3.

Any initiative or request referred to in the first paragraph must be submitted for consultation, through a register and, if applicable, a poll, to the operators or occupants of a taxable business establishment or the owners of a taxable non-residential immovable located in the district concerned. The city shall send those persons a notice informing them that a register will be open and, if applicable, that a poll will be held.

"**79.3.** A person who, in an association's district, operates or occupies a taxable business establishment within the meaning of the Act respecting municipal taxation (chapter F-2.1) or owns a taxable immovable entered on the property assessment roll as a non-residential immovable may be a member of the association.

"**79.4.** The city may, by by-law,

(1) determine the classes of business establishments or immovables whose operators, occupants or owners, as applicable, are required to be members of the association;

(2) set the minimum number of establishments or immovables by district;

(3) determine the activities an association may carry on;

(4) prescribe any particulars concerning the formalities for establishing, dissolving, modifying and merging associations;

(5) prescribe any particulars concerning the composition of an association's board of directors, the respective responsibilities of the general meeting of the members and of the board of directors and any matter relating to the organization, operation or dissolution of an association, in particular the distribution of the association's assets in the case of dissolution; and

(6) prescribe any other matter relating to the association, including the terms governing exemption from or the establishment, collection and repayment of assessments, the transitional rules applicable where the territory in which the association exercises its jurisdiction is modified, and the rules of succession if a member must be replaced during the fiscal year.

"**79.5.** The city shall approve the association's internal management rules and authorize any loan to finance a project involving capital expenditures that exceed the percentage of the association's budget prescribed by a by-law of the city. The city may, by by-law, determine the nature of any other project for which financing by loan requires such authorization.

"**79.6.** For collection purposes, an assessment ordered under this subdivision from a business establishment is deemed to be a special business tax, while an assessment ordered under this subdivision from an owner entered on the property assessment roll is deemed to be a property tax. In that respect, the clerk and the treasurer have all the powers vested in them by this Act, the

Cities and Towns Act (chapter C-19) and the Act respecting municipal taxation (chapter F-2.1). The assessments collected, minus collection costs, and the list of the members who have paid them must be remitted to the association.

"**79.7.** Despite the Municipal Aid Prohibition Act (chapter I-15), the city may, on the conditions it determines, grant subsidies to an association established under section 79.1.

"**79.8.** This subdivision applies in lieu of subdivision 14.1 of Division XI of the Cities and Towns Act (chapter C-19), except sections 458.5, 458.7 to 458.10, 458.13 to 458.18, 458.21, 458.23 and 458.25, the first paragraph of section 458.26, and sections 458.27, 458.28, 458.33 to 458.35, 458.38, 458.40, 458.41, 458.43 and 458.44 of that Act, which apply with the necessary modifications."

16. Section 80 of Schedule C to the Charter is amended

(1) by replacing the first occurrence of "by-law" in the first paragraph by "resolution";

(2) by inserting ", which may be increased to take into account any reasonable accessory expenses incurred by the city and made necessary by an intervention under the first paragraph," after "The expense" in the second paragraph;

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

"The city may not exercise its power under the first paragraph with respect to an immovable owned by a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)."

17. Section 94 of Schedule C to the Charter is repealed.

18. Section 144 of Schedule C to the Charter is amended by striking out the fifth paragraph.

19. Schedule C to the Charter is amended by inserting the following subdivision after section 151:

"§15.1. — *Pre-emptive right*

"**151.1.** In accordance with the provisions of this subdivision, the city may, in all or part of its territory as determined by the by-law provided for in section 151.2, exercise a pre-emptive right to acquire any immovable, excluding immovables owned by a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

The city's pre-emptive right may only be exercised to acquire an immovable for which a notice of the city's pre-emptive right has been registered.

"**151.2.** The city shall determine, by by-law, the territory in which its pre-emptive right may be exercised and the municipal purposes for which immovables may be acquired in this manner.

"**151.3.** The notice of the city's pre-emptive right must identify the immovable concerned and describe the purpose for which it may be acquired.

The notice must be notified to the owner of the immovable and takes effect on being registered in the land register. It is valid for a period of 10 years from the registration date.

"**151.4.** The owner of an immovable for which a notice of the city's pre-emptive right has been issued may not, on pain of nullity, alienate the immovable for the benefit of a person other than a person to whom the owner is related within the meaning of the Taxation Act (chapter I-3) if the owner has not notified a notice to the city of the owner's intention to alienate the immovable.

The owner's notice must state the price of the proposed alienation, the conditions to which it is subject, and the name of the person who intends to acquire the immovable. If the immovable is to be alienated, in whole or in part, for non-monetary consideration, the notice must include a reliable and objective estimate of the value of that consideration.

"**151.5.** The city may, not later than 60 days following notification of the notice of intention to alienate, notify a notice to the owner of its intention to exercise its pre-emptive right and to acquire the immovable at the price and on the conditions stated in the notice of intention to alienate, subject to any modifications subsequently agreed on with the owner. If the notice of intention to alienate contains an estimate of the value of a non-monetary consideration, the price must be increased by an equal amount.

The city may, during that period, require from the owner any information allowing it to assess the condition of the immovable. It may also, after giving 48 hours' prior notice, access the immovable to conduct, at its own expense, any study or analysis it considers useful.

If the city does not notify the notice provided for in the first paragraph to the owner within that 60-day period, it is deemed to have decided not to exercise its pre-emptive right.

If the city decides not to exercise its pre-emptive right and the proposed alienation comes into effect, the city must have the notice of its pre-emptive right removed from the land register.

"**151.6.** If the city exercises its pre-emptive right, it must pay the price of the immovable within 60 days after notifying the notice of its intention to acquire the immovable. If the city cannot pay the amount to the owner, it may deposit it, on the owner's behalf, at the office of the Superior Court.

Sections 53.15 to 53.17 of the Expropriation Act (chapter E-24) apply, with the necessary modifications.

In the absence of a notarial contract, the city becomes the owner of the immovable by registering a notice of transfer of ownership in the land register; the notice must include a description of the immovable, the price and conditions of its acquisition, and the date on which the city will take possession of the immovable.

The notice of transfer must be served on the owner at least 30 days before it is registered in the land register.

To be registered, the notice must be accompanied by documents confirming that the price has been paid to the owner or deposited at the office of the Superior Court and proof that the notice has been served on the owner.

"**151.7.** If the city exercises its pre-emptive right, it must compensate the person who intended to acquire the immovable for reasonable expenses incurred during negotiation of the price and conditions of the proposed alienation."

20. Schedule C to the Charter is amended by inserting the following section after section 204:

"**204.1.** If a reconstituted municipality of the urban agglomeration of Montréal manifests, by a resolution of its council, its intention to transfer responsibility to the commission for any existing or proposed underground conduit situated in its territory, the commission may, by resolution, accept that responsibility.

On the date the commission adopts its resolution accepting the transfer, the city becomes the owner of the existing underground conduits covered by the resolution of the council of the reconstituted municipality. The city is also the owner of any conduit built by the commission in accordance with a resolution of the council of such a municipality identifying it as a proposed conduit or in accordance with the third paragraph to connect a building to an existing conduit.

Once the conduits described in this section have been built or in order to build them, the commission shall exercise the jurisdiction and powers conferred on it by this chapter, with the necessary modifications. The commission is not, however, authorized to extend such conduits, except to connect a building to them.

In addition, with the owner's consent and to ensure that those conduits are fully functional, the commission may carry out any operation on an adjacent installation."

21. Schedule C to the Charter is amended by inserting the following section after section 220.3:

"**220.4.** The city may apply for the constitution of a non-profit body dedicated to developing and managing, in the territory of the city, parking and a network of electric vehicle charging stations.

The body may carry on commercial activities related to the purposes mentioned in the first paragraph and may grant subsidies for the same purposes."

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

22. The Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) is amended by inserting the following section after section 118.83:

"**118.83.1.** Section 19 is modified by inserting the following paragraph after paragraph 3:

"(3.1) road service and vehicle towing and impounding;"."

23. The Act is amended by inserting the following after section 118.85:

"**118.85.1.** The following division is inserted after Division III of Chapter II of Title III:

"**DIVISION III.1**

"ROAD SERVICE AND VEHICLE TOWING AND IMPOUNDING

"**24.2.** The central municipality's exclusive jurisdiction over road service and vehicle towing and impounding consists in exercising, in addition to the powers provided for in sections 123 to 128 of the Charter of Ville de Montréal (chapter C-11.4) or that constitute acts inherent or accessory to the exercise of an urban agglomeration power, the powers provided for in section 154 of Schedule C to the Charter and sections 80 and 81 of the Municipal Powers Act (chapter C-47.1).""

ACT RESPECTING HOURS AND DAYS OF ADMISSION TO COMMERCIAL ESTABLISHMENTS

24. Section 3.1 of the Act respecting hours and days of admission to commercial establishments (chapter H-2.1) is amended by inserting "4.2," after "4.1," in the first paragraph.

25. The Act is amended by inserting the following section after section 4.1:

"**4.2.** Ville de Montréal may, by by-law and with respect to commercial establishments situated in its territory, prescribe legal periods of admission that are different from any period prescribed in section 2, 3 or 3.1 or in a regulation made under section 4.1. Such periods may vary according to the time of year, by category of establishment or by part of the city's territory.

On the occasion of a special event, the city may also, for any commercial establishment and for the period the city determines by resolution, prescribe legal periods of admission that are different from those described in the first paragraph or those prescribed by a by-law adopted by the city under the first paragraph."

26. Section 14 of the Act is amended by inserting "Except in the territory of Ville de Montréal," before "The Minister".

27. Section 37 of the Act is amended

(1) by inserting ", including the provisions of a regulation or resolution made under this Act," after the first occurrence of "Act";

(2) by inserting "other" after "over any".

ACT RESPECTING THE MINISTÈRE DE LA CULTURE ET DES COMMUNICATIONS

28. Section 13 of the Act respecting the Ministère de la Culture et des Communications (chapter M-17.1) is amended

(1) by replacing "with architecture and with the environment" in the first paragraph by "with the architecture and environment";

(2) by inserting "or Ville de Montréal" after "Québec" in the third paragraph.

CULTURAL HERITAGE ACT

29. Section 164 of the Cultural Heritage Act (chapter P-9.002) is amended by replacing "the Conseil du patrimoine de Montréal, established under section 83.11 of the Charter of Ville de Montréal (chapter C-11.4), exercises the functions of the local heritage council" in the second paragraph by "the functions of the local heritage council set out in this chapter are to be exercised by the council for cultural heritage matters that is referred to in section 45 of the Act to increase the autonomy and powers of Ville de Montréal, the metropolis of Québec (2017, chapter 16) or by a council for cultural heritage matters that is under its authority".

30. The heading of Chapter VI.1 of the Act is amended by adding "AND VILLE DE MONTRÉAL" at the end.

31. Section 179.1 of the Act, as amended by section 186 of chapter 13 of the statutes of 2017, and section 179.2 of the Act are amended by inserting "and Ville de Montréal" after every occurrence of "Ville de Québec", with the necessary modifications.

32. Section 179.3 of the Act is amended

(1) by inserting "and Ville de Montréal" after the first occurrence of "Ville de Québec";

(2) by replacing "apply to Ville de Québec, with the necessary modifications, including replacing "Government" and "Minister" by "Ville de Québec"" by "apply to Ville de Québec and Ville de Montréal, with the necessary modifications, including replacing "Government" and "Minister" by "Ville de Québec" or "Ville de Montréal", as applicable".

33. Section 179.4 of the Act is amended

(1) by inserting "and Ville de Montréal" after "Ville de Québec" in the first paragraph, with the necessary modifications;

(2) by inserting "or Ville de Montréal" after "Ville de Québec" in the second paragraph, with the necessary modifications.

34. Section 179.5 of the Act is amended by adding the following paragraph at the end:

"If Ville de Montréal files such an application with the Commission, the same applies in the case of any council for cultural heritage matters that is referred to in the second paragraph of section 164 of this Act."

35. Section 179.6 of the Act is amended

(1) by replacing "may, by by-law and to the extent it determines, delegate to the city's executive committee the exercise of all or some of the powers provided for in this Act that the city exercises" in the first paragraph by "and the council of Ville de Montréal may, by by-law and to the extent they determine, delegate to their respective executive committees the exercise of all or some of the powers provided for in this Act that each city exercises";

(2) by replacing "it" and "section 179.5" in the second paragraph by "the council of Ville de Québec" and "the first paragraph of section 179.5", respectively.

36. Section 179.7 of the Act is amended

(1) by inserting "and Ville de Montréal" after "Ville de Québec" in the first paragraph, with the necessary modifications;

(2) by inserting "and Ville de Montréal" after "Ville de Québec" in the second paragraph, with the necessary modifications.

37. Section 179.8 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: "The same applies in the case of Ville de Montréal, not later than 21 September 2020 and subsequently every five years.";

(2) by replacing "the report" in the second paragraph by "the reports".

38. Section 261.1 of the Act is amended by replacing "submitted to the Minister before 9 June 2017" by ", submitted to the Minister before 9 June 2017 to the extent that that section applies to Ville de Québec, or before 21 September 2018 to the extent that it applies to Ville de Montréal,".

39. Section 261.1.1 of the Act is replaced by the following section:

"**261.1.1.** Ville de Québec and Ville de Montréal may not, under the powers conferred on them by Chapter VI.1, issue an authorization for an intervention for which authorization was denied by the Minister on or after 9 June 2012 in the case of Ville de Québec, or on or after 21 September 2012 in the case of Ville de Montréal, or for which authorization was denied under section 261.1."

40. Section 261.2 of the Act is amended

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

"Ville de Québec and Ville de Montréal are responsible for the administration of sections 180, 183 to 192, 195 to 197, 201, 202 and 261 in relation to an authorization referred to in section 261.1 or an authorization issued by the Minister before 9 June 2017 in the case of Ville de Québec, or before 21 September 2018 in the case of Ville de Montréal, for an intervention referred to in section 179.1. The same applies in the case of contraventions of section 49, 64 or 65 that occurred or began before those dates and that concern interventions referred to in section 179.1.";

(2) by replacing "the city" in the second paragraph by "the cities";

(3) by inserting "in the case of Ville de Québec, or on 21 September 2018 in the case of Ville de Montréal," after "9 June 2017" in the third paragraph.

ACT RESPECTING LIQUOR PERMITS

41. Section 61 of the Act respecting liquor permits (chapter P-9.1) is amended by inserting "Subject to section 61.1," at the beginning.

42. The Act is amended by inserting the following section after section 61:

"**61.1.** Ville de Montréal may, by by-law and with respect to any permit referred to in the first paragraph of section 59 that is used in its territory, fix hours of use that are different from those prescribed in that paragraph. Such hours may vary according to the time of year, by category of permit or by part of the city's territory.

The city may also, by resolution, exercise in its territory the power provided for in section 61 with respect to the hours of use specified in the first paragraph of section 59 or the hours it fixes under the first paragraph."

ACT RESPECTING THE SOCIÉTÉ D'HABITATION DU QUÉBEC

43. The Act respecting the Société d'habitation du Québec (chapter S-8) is amended by inserting the following subdivision after section 56.3:

"§1.1. — *Municipal programs specific to Ville de Montréal*

"**56.4.** Ville de Montréal may, without the Société's authorization or approval, prepare, adopt by by-law and implement in its territory a housing program to promote the development of dwellings to be made available to persons or families of low or moderate income and to allow the improvement of existing dwellings.

"**56.5.** Despite any inconsistent provision of any other Act, Ville de Montréal may, without the Minister's authorization, grant a loan guarantee in the administration of a program under section 56.4."

44. Section 94.5 of the Act is amended by adding the following paragraph at the end:

"The first paragraph also applies to Ville de Montréal in the administration of a program under section 56.4."

TRANSITIONAL PROVISIONS

45. The Conseil interculturel de Montréal, Conseil du patrimoine de Montréal, Conseil des Montréalaises and Conseil jeunesse de Montréal, established by provisions repealed by section 5, are continued in their current form as long as the city council does not modify or dissolve them.

46. For the purposes of section 10.1 of Schedule C to the Charter of Ville de Montréal (chapter C-11.4), enacted by section 9, an assistance program may, if the assistance it provides for is intended for persons who suffer a substantial loss of income because of construction or infrastructure repair work carried out by or for the city, cover work carried out before the coming into force of this section to the extent that the work was carried out after 31 December 2015.

A program that covers only work that meets the conditions set out in the first paragraph is not subject to the condition set out in the third paragraph of

section 10.1 of Schedule C to the Charter. In addition, the fourth paragraph of that section may apply to the assistance granted because of that work even if the assistance does not meet the condition set out in subparagraph 1 of that paragraph.

47. A commercial development association established under subdivision 14.1 of Division XI of the Cities and Towns Act (chapter C-19) and having jurisdiction in a commercial district in the territory of Ville de Montréal remains subject to that subdivision as long as it is not dissolved in accordance with sections 458.17 to 458.18 of that Act or on the initiative of Ville de Montréal in accordance with subdivision 7.1 of Division II of Chapter III of Schedule C to the Charter of Ville de Montréal, enacted by section 15.

48. A regulatory provision, in force on 20 September 2017, adopted by a council of a related municipality of the urban agglomeration of Montréal under, as applicable, section 154 of Schedule C to the Charter of Ville de Montréal or sections 80 and 81 of the Municipal Powers Act (chapter C-47.1), continues to apply until the urban agglomeration council of Ville de Montréal adopts a by-law under the jurisdiction assigned to it over road service and vehicle towing and impounding by sections 22 and 23.

FINAL PROVISION

49. This Act comes into force on 21 September 2017, except sections 31 to 35 and 37 to 40, which come into force on 21 September 2018.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 17
AN ACT RESPECTING THE RÉSEAU ÉLECTRIQUE MÉTROPOLITAIN

Bill 137
Introduced by Mr. Laurent Lessard, Minister of Transport, Sustainable Mobility and Transport Electrification
Introduced 11 May 2017
Passed in principle 8 June 2017
Passed 27 September 2017
Assented to 27 September 2017

Coming into force: 27 September 2017

Legislation amended:

Act respecting the Autorité régionale de transport métropolitain (chapter A-33.3)
Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4)
Railway Act (chapter C-14.1)
Act respecting municipal taxation (chapter F-2.1)
Act respecting the Ministère des Transports (chapter M-28)
Act to ensure safety in guided land transport (chapter S-3.3)
Transport Act (chapter T-12)

Regulation amended:

Regulation respecting rail safety (chapter S-3.3, r. 2)

Explanatory notes

The purpose of this Act is to facilitate the construction and operation of a new shared transportation infrastructure publicly announced as the “Réseau électrique métropolitain” (REM).

To that end, the Act simplifies several of the immovable-related formalities for acquiring, by agreement or expropriation, the property needed for the creation of the REM.

The Caisse de dépôt et placement du Québec (Fund) and the local municipalities are now authorized to enter into agreements concerning the temporary occupation of municipal public roads, the modification or reconfiguration of some of those roads and the ensuing transfers of ownership. The Act also contains provisions on those matters which are to apply in the absence of such agreements.

(*cont’d on next page*)

Éditeur officiel
Québec

Explanatory notes (*cont'd*)

The Act provides for the establishment of servitudes in favour of the REM in cases where a road or immovable under the Minister's management is crossed or bordered by the site of the new transportation infrastructure. In addition, access to a municipal public road that has been modified or reconfigured for the purposes of the REM project may be prohibited or limited.

Under the Act, the Autorité régionale de transport métropolitain (Authority) has the power to enter into, with the Fund, an agreement stipulating the Authority's financial contribution to the REM project, and an agreement stipulating the remuneration of the REM's operator.

The Authority also has the power to establish standards for, among other things, transportation tickets and users' conduct and safety, to carry out inspections to ensure compliance with those standards, and to institute penal proceedings for offences against those standards.

The Act gives the Authority the power to impose, by by-law, dues for shared transportation. Work exceeding $750,000 in value and carried out to erect, modify or change the use of a building in the zones of the Authority's area of jurisdiction that it identifies is made subject to those dues, and work not subject to, and bodies exempted from, the payment of the dues are identified. The municipalities will be responsible for collecting the dues on the Authority's behalf.

The Act contains various provisions exempting the new shared transportation infrastructure and its operator from municipal taxation and transfer duties.

The Minister of Finance is authorized to take out of the Consolidated Revenue Fund a sum not exceeding $1,283,000,000 for the consideration the Government must provide for the REM project.

The Act provides for the inclusion of 12 lots or parts of lots in the agricultural zone of the municipality of Saint-Stanislas-de-Kostka. It also confers on the Government the power to authorize, on the conditions it determines, the use for purposes other than agriculture, or the subdivision or alienation, of three lots or parts of lots situated in Ville de Brossard.

The Minister is given the power to impose, by regulation, a minimum amount of civil liability insurance for the operation of the REM.

Lastly, the Act contains amending, miscellaneous, transitional and final provisions required to carry out the REM project.

Chapter 17

AN ACT RESPECTING THE RÉSEAU ÉLECTRIQUE MÉTROPOLITAIN

[*Assented to 27 September 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

INTRODUCTORY PROVISIONS

1. The purpose of this Act is to facilitate the carrying out of a shared transportation infrastructure project referred to in Division IX.3 of the Transport Act (chapter T-12) with a view to establishing and operating a shared transportation system publicly announced as the "Réseau électrique métropolitain" (REM).

2. In this Act, "Fund" means the Caisse de dépôt et placement du Québec as well as any subsidiary referred to in section 88.15 of the Transport Act.

3. A limited partnership formed by a single general partner and a single special partner each of which is a subsidiary referred to in section 88.15 of the Transport Act is considered to be a mandatary of the State if the purpose of the activity it carries on is the construction or operation of the REM.

In this Act, such a partnership is called a "limited partnership controlled exclusively by the Fund".

4. A limited partnership may be a party to an agreement entered into under section 88.10 of the Transport Act provided that, at the time the agreement is entered into, it is a limited partnership controlled exclusively by the Fund and the latter is also a party to it.

5. The provisions of this Act take precedence over the provisions of any other Act.

CHAPTER II

ACQUISITION ACTIVITIES

6. The Minister may, for the REM project, make the acquisitions described in the second paragraph of section 11.1 of the Act respecting the Ministère des Transports (chapter M-28) by agreement or expropriation on the conditions determined by the Minister and without the Government deciding the conditions.

From the service of a notice of expropriation relating to property required for the REM project, the assessment of the property and the negotiation to acquire it must be conducted by the Minister.

7. The Fund is solely responsible for acquiring the property required for the REM project where such property is owned by the Government of Canada, any of its departments, agencies or bodies, or an undertaking that is subject to the legislative authority of the Parliament of Canada.

8. An expropriation decided by the Minister under the second paragraph of section 11.1 of the Act respecting the Ministère des Transports for the REM project does not require the Government's prior authorization required under the Expropriation Act (chapter E-24).

In such a case, in addition to the particulars required under section 40 of the Expropriation Act, the notice of expropriation must specify the date before which the expropriated party, lessee or occupant in good faith must vacate the premises. The expropriating party's right to expropriate may not be contested and the 30-day period provided for in section 46 of that Act begins on the date of service of the notice of expropriation. The Minister's notice of transfer provided for in section 9 of this Act replaces the notice of transfer of title provided for in paragraph 1 of section 53 and in section 53.1 of the Expropriation Act. The Minister's notice of transfer must be sent to the expropriated party but need not be served. In addition, the provisional indemnity, in the cases referred to in section 53.13 of that Act, is set by the Minister and includes the indemnity the Minister considers reasonable for the injury directly caused by the expropriation, to the extent that the documents justifying the indemnity and required under the notice of expropriation were provided within 30 days after the date of service of that notice. The expropriated party, lessee and occupant in good faith may not request to retain possession of the expropriated property.

Consequently, the first paragraph of section 36, the portion of subparagraph 3 of the first paragraph of section 40 after "Tribunal", sections 44 to 44.3, the first sentence of section 53.2, section 53.3, paragraph 2 of section 53.4 and sections 53.5, 53.7 and 53.14 of the Expropriation Act do not apply to such an expropriation. The other provisions of that Act apply with the necessary modifications.

9. The Minister's notice of transfer must contain

(1) the amount of the offer made on behalf of the Fund;

(2) the date on which the Fund is to take possession of the property; and

(3) the obligation for the expropriated party, lessee and occupant in good faith to vacate the premises before the date on which the Fund takes possession of the property.

The documents establishing that the provisional indemnity has been paid to the expropriated party or filed on that party's behalf with the office of the Superior Court must be attached to the notice.

The Minister may designate any personnel member of the Minister's department to sign the notice.

10. Despite the modifications to the Expropriation Act provided for in section 8, if property includes all or part of a residential building, the Minister may not register the Minister's notice of transfer before the expiry of 12 months following registration of a notice of expropriation in the land register. That period is increased to 18 months if the building is used, even in part, for agricultural, commercial or industrial purposes.

In all cases, the expropriated party may consent to the Minister's notice of transfer being registered within a shorter period.

11. The activities by which the Minister acquires, by agreement or expropriation, any property required for the REM project may be completed before the project is the subject of an agreement entered into under section 88.10 of the Transport Act.

CHAPTER III

ACTIVITIES CONCERNING THE MUNICIPAL DOMAIN

12. For the application of sections 149 to 157 of the Act respecting land use planning and development (chapter A-19.1) to the REM project carried out by the Fund, the 120-day period provided for in section 152 of that Act is reduced to 60 days while the 90-day period provided for in section 155 of that Act is reduced to 45 days.

13. The REM must be free of level crossings and of any other interference with a public road. It is the Fund's responsibility to build a grade separation wherever the REM's guideway is to intersect with a public road, unless the public road is otherwise modified to avoid such a level crossing or another interference with the guideway, other works or an installation useful for developing or operating the REM.

In this Act,

"grade separation" means works and approaches that are designed to allow a public road to intersect with the guideway of the REM at different elevations;

"public road" means a public road within the meaning of the third paragraph of section 66 of the Municipal Powers Act (chapter C-47.1) over which a local municipality has jurisdiction under the first paragraph of that section.

14. For the purposes of the REM project, the Fund and a local municipality may stipulate the following in an agreement:

(1) the temporary occupation of public roads during construction work;

(2) the modification of public roads that intersect with the guideway or that otherwise interfere with the guideway, other works or an installation useful for developing or operating the REM;

(3) the reconfiguration of public roads in the vicinity of the REM due to a modification referred to in paragraph 2;

(4) the transfers of rights of ownership resulting from modifications or reconfigurations referred to in paragraphs 2 and 3, respectively; and

(5) the documents they must send each other.

15. In the case of local municipalities whose territory is included in the territory of the urban agglomeration of Montréal, the making of an agreement under section 14 is a matter that concerns the related municipalities as a whole within the meaning of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001). Such an agreement applies with respect to the public roads under the jurisdiction of the council of a related municipality of the urban agglomeration and of a borough council. Ville de Montréal must, without delay, send a copy of the agreement to the councils of the related municipalities and to the borough councils concerned.

The agreement referred to in the first paragraph must comply with the stipulations of a prior agreement entered into with a local municipality under section 14.

16. The Fund must send the local municipality concerned a notice specifying the public roads that will be occupied temporarily, the expected duration of the occupation and any proposed modifications to and reconfigurations of such roads. If dangerous substances are likely to be brought onto the occupied roads, the notice must list those substances.

The Fund must send the following documents not later than the 30th day after the municipality receives the notice:

(1) the survey plans, without a technical description, describing the public roads that will be occupied;

(2) the plan for managing traffic during the work;

(3) the plans for the projected works and improvements, as applicable, and the specifications detailing their design;

(4) the work calendar;

(5) the list of safety measures;

(6) the list of measures to mitigate the inconvenience resulting from the occupation of public roads and, if applicable, from the work that will be carried out on those roads;

(7) a document describing the state of the public roads before their occupation; and

(8) any other document the Fund considers useful.

Making an agreement under section 14 relieves the Fund of the obligation to send the notice required under the first paragraph to the municipality that is a party to that agreement and, if applicable, to the related municipalities.

The Fund must send the Minister, without delay, a copy of the notice or, if applicable, a copy of the agreement entered into between the Fund and the municipality. The Minister may identify the measures the Fund or the municipality is required to implement to foster traffic mobility on the road network under the Minister's management.

17. The Fund must post the documents referred to in subparagraphs 2, 4, 5 and 6 of the second paragraph of section 16 on its website as soon as they have been sent to the municipality under section 16. The Fund may also post any other document it considers useful. It must update the posted documents as soon as they are amended.

18. Within 30 days after receiving the notice required under the first paragraph of section 16, the local municipality must send the Fund a copy of the plans it has in its possession of the public roads specified in the notice and of the other documents it holds regarding those roads, in particular with respect to their state.

19. Failing agreement between the local municipality and the Fund, the Fund may, on the expiry of 60 days following the date on which the municipality received the notice required under the first paragraph of section 16, start occupying the roads and, if applicable, commence the work specified in the notice in accordance with the plans and specifications sent to the municipality without having to pay the municipality an amount of money or any other consideration.

The Fund and a local municipality may agree on a different time limit than the one set out in the first paragraph for negotiation purposes. Such an agreement to extend the deadline may also, under section 15, be entered into between the Fund and the urban agglomeration of Montréal.

20. Failing agreement between the local municipality and the Fund, construction by the Fund of a grade separation, other works or an installation useful for developing or operating the REM on a portion of a public road entails, on commencement of the work, the transfer of ownership of the part of the immovable on which the public road is located to the Fund.

Except in the cases provided for in the first paragraph, any part of an immovable owned by the Fund on which a new public road is built becomes the municipality's property on completion of the work.

21. The part of an immovable that becomes the Fund's property under the first paragraph of section 20 and keeps its vocation as a public road after completion of the work is and remains appropriated to public utility in whatever hands it may be.

The local municipality retains the management of the public road and remains responsible for the maintenance of the following portions: the drainage facilities and the roadway and its accessory installations, such as guardrails, parapets, sidewalks and street lamps.

22. Transfers of ownership under section 20 are made without formality, by operation of law. The Fund and the local municipality may not be required to pay each other an amount of money or any other consideration for such transfers.

In the year following completion of the work, the Fund must deposit in its archives a copy of the plan showing the transfers and certified by a person it has authorized. Registration in the land register of the respective rights of ownership of the Fund and the municipality concerned is obtained by filing a notice that describes the immovables concerned, states the dates of the transfers of ownership and refers to this section.

23. When the Fund modifies or reconfigures public roads, it must maintain the overall functionality of the network to which those public roads are connected, including the network of any bordering local municipality. In addition, the modifications and reconfigurations must be designed and made so as to enable the integration of those roads with that network or those networks, as applicable.

24. As work is carried out by the Fund on a public road or portion of public road, the Fund must inform the local municipality concerned of the projected dates for completion of the work and for acceptance of the works. Before accepting the works, the Fund must allow the municipality to inspect them and grant it a reasonable time limit, which may not be less than 15 days from the completion date of the work, to do so. On the date of the Fund's acceptance of the works, the Fund must also

(1) cease the temporary occupation of the public road or portion of public road;

(2) restore the public road or portion of public road, in cases where it was not modified or reconfigured, to a state equivalent to its state before being occupied;

(3) transfer to the local municipality the legal and conventional warranties relating to the work that was carried out on the immovables whose ownership was transferred to it or which are under its management, and guarantee that the quality of the soils where the new public road or portion of public road has been built is suitable for the use that will be made of them; and

(4) transfer the intellectual property rights for the plans and specifications to the municipality to allow it to maintain and repair the immovables whose ownership was transferred to it, including the right to modify those plans and specifications as it sees fit.

The Fund must, not later than 15 days before the completion date of the work, submit a plan for managing traffic on the public road or portion of public road.

The conventional warranties referred to in subparagraph 3 of the first paragraph and transferred by the Fund may add to the obligations of the legal warranties; they may not diminish their effects or exclude them altogether.

Inspection by the municipality under the first paragraph does not entail, for the municipality, any liability with respect to acceptance of the works and does not diminish the related warranties. Until the Fund accepts the works, it must assume all related liabilities.

The costs of the work to modify or reconfigure public roads and the costs to restore the public road to a state equivalent to its state before being occupied are borne by the Fund.

The Fund and a municipality may agree on a time limit that is different than the one provided for in the first paragraph.

25. Within six months following completion of the work on a public road, the Fund must send the local municipality a certified copy of

(1) the plans for the works as built by the Fund;

(2) a certificate issued by an engineer attesting the conformity of the public road and other works which, after completion of the work, are the municipality's property or are under its management;

(3) the documents relating to the condition of the immovables and to the design and construction of works, such as worksite logs; and

(4) any other document the Fund considers useful.

26. The Fund must indemnify the local municipality for the costs the local municipality could incur to repair poor workmanship, defects or losses covered by the legal or conventional warranties transferred by the Fund that could affect property that has become the local municipality's property or is under its management under sections 20 and 21, respectively.

The Fund is subrogated to the rights of the municipality against the author of such poor workmanship or such a defect or loss up to the amounts paid by the Fund to the municipality. The Fund may be fully or partly released from its obligation to indemnify the municipality where, owing to an act or omission of the municipality, the Fund cannot be so subrogated.

27. Except where the Fund is subrogated to the rights of a local municipality under the second paragraph of section 26, the Fund must take up a local municipality's defence, as a plaintiff, intervenor, defendant or impleaded party, with respect to any application concerning poor workmanship, defects or losses covered by the legal or conventional warranties transferred by the Fund and affecting property that has become the municipality's property or is under the municipality's management under sections 20 and 21, respectively. The Fund must also indemnify the municipality for the costs, including the professional fees of its advocates and the legal costs, that the municipality could incur with respect to such an application. The same applies to the costs incurred for a settlement reached before such an application.

28. A local municipality must, as soon as it becomes aware of it, notify the Fund of any event that could involve the Fund's obligations under sections 26 and 27. Conversely, if the Fund becomes aware of such an event without having been notified by a municipality, the Fund must inform the latter without delay.

The Fund and the municipality must actively cooperate, without any time limit, to ensure the performance of those obligations. They must also send each other any useful document or information.

29. Any dispute between the Fund and a local municipality or between either of them and a contractor concerning work carried out or works built for the purposes of the REM project must be submitted to arbitration in accordance with the Code of Civil Procedure (chapter C-25.01), unless the parties agree on a different arbitration procedure.

No arbitration costs may be charged to a municipality.

30. Prescription runs against a local municipality, for any right that it may assert with respect to work carried out by the Fund on a public road, only from the date of completion of the work for that road.

31. Sections 14 to 30 apply, with the necessary modifications, to waterworks, sewer systems or networks of underground conduits, other works that may be located under the surface of public roads, and overhead networks, where those waterworks, systems, networks and other works are a local municipality's property. Despite section 20, such waterworks, systems, networks and other works remain the municipality's property after the work has been completed.

For the purposes of the REM project, the Fund may exercise all the servitudes established in favour of the municipality which allow the latter to maintain those waterworks, systems, networks and other works or have access to them in cases where they are located under the surface of the immovables in the vicinity of the municipality's immovables.

32. This chapter does not allow the Fund to alter equipment belonging to a public utility, other than a municipal utility, without obtaining the utility's consent.

33. The Fund may entrust the exercise of the functions and powers conferred on it by this chapter to a limited partnership controlled exclusively by the Fund.

In such a case, transfers of ownership under section 20 are nevertheless made to the Fund rather than to the limited partnership.

CHAPTER IV

SERVITUDES

34. Any road under the Minister's management that is crossed or bordered by the REM, and any immovable under the Minister's authority and deemed necessary by the Minister for his or her purposes, are subject, without indemnity, to a servitude affecting the site required for the REM from the making of an agreement between the Fund and the Minister that specifies the terms and conditions of the servitude.

Once the agreement has been entered into, the Fund may publish the servitude in the land register. The Fund is required to publish it if

(1) the management of the road devolves to a municipality under section 3 of the Act respecting roads (chapter V-9);

(2) the road is permanently closed; or

(3) the servient land is disposed of without having been included in a road's right of way.

The Minister must inform the Fund without delay of a devolution, closure or disposition referred to in the second paragraph.

Registration of the servitude is obtained by filing a notice that describes the site of the servitude, states its terms and conditions and refers to this section.

In all cases, the servitude is extinguished with the dismantling of the REM.

35. The Minister may acquire, on behalf of the Fund and by agreement or expropriation, a no-access servitude in order to prohibit or limit access to a public road that is modified or reconfigured under Chapter III, even if the road is not the Fund's property. In such a case, expropriation is governed by the provisions of Chapter II.

Where the Minister acquires a servitude in favour of the REM as dominant land, its description for the purposes of its registration in the land register need not comply with articles 3032, 3033, 3036 and 3037 of the Civil Code.

CHAPTER V

METROPOLITAN INTEGRATION

36. In the pursuit of its mission and to increase shared transportation services in the Montréal metropolitan area, the Autorité régionale de transport métropolitain (Authority) must promote the construction of the REM and the ongoing provision of REM services, while ensuring the integration of the various shared transportation services that serve its area of jurisdiction.

37. The Fund must, without delay, send the Authority a certified copy of the agreement concerning the REM entered into with the Government under section 88.10 of the Transport Act, which outlines, among other things, the needs of REM users, the REM's public interest objectives and the rate schedule for the REM, including the indexation mechanisms.

38. The Fund and the Authority may enter into an agreement that stipulates the Authority's financial contribution to the REM project.

The following sums constitute the Authority's contribution:

(1) $512,000,000 in lieu of land value capture;

(2) the other sums paid at the intervals determined by the Fund and the Authority until the financing target they set is reached, up to a maximum amount of $600,000,000 and for a period not exceeding 50 years.

A payment referred to in subparagraph 2 of the second paragraph for a given period may not, for the same period, exceed the proceeds of the dues established under Chapter V.1 of the Act respecting the Autorité régionale de transport métropolitain (chapter A-33.3) and collected with respect to the REM.

An agreement entered into under the first paragraph ends if the Fund transfers all or part of its rights, titles and interests in the land constituting the site of the REM's guideway. Such an agreement is not binding unless it is approved, with or without amendment, by the Minister.

Failing agreement between the Authority and the Fund within the time specified by the Minister, the Minister may determine the terms and conditions of such an agreement, which agreement is then deemed to have been entered into between the Authority and the Fund.

39. The REM operator and the Authority may enter into an agreement stipulating the remuneration for the shared transportation services provided by the operator in the Authority's area of jurisdiction. Such an agreement may, without departing from the terms and conditions stipulated in the agreement entered into under section 88.10 of the Transport Act or making them more onerous, stipulate

(1) remuneration determined on the basis of, among other factors, the number of users transported and the distance travelled by each user or, otherwise, fare revenue sharing;

(2) mutual cooperation obligations;

(3) the terms governing the rate schedule for REM users;

(4) use of the Authority's ticketing services and single window for simplified access to the REM; and

(5) the information and documents the Authority and the operator must send each other, in particular the information and documents needed by the Authority to set its fares.

40. Each of the agreements provided for in sections 38 and 39 is deemed to be an agreement entered into under subparagraph 3 of the third paragraph of section 8 of the Act respecting the Autorité régionale de transport métropolitain.

The terms governing contracting between the parties to those agreements that are set out in the Authority's financing policy provided for in section 72 of that Act need not be approved by the Communauté métropolitaine de Montréal. Any proposed modification of those terms has no effect between the parties unless they consent to it.

41. Except to the extent stipulated by an agreement entered into under section 39, only the Fund, the limited partnership controlled exclusively by the Fund and the operator have jurisdiction with respect to the construction and operation of the REM.

42. The rate schedule established by the Authority under section 25 of the Act respecting the Autorité régionale de transport métropolitain may only include the REM's shared transportation services if an agreement entered into under section 88.10 of the Transport Act or under section 39 so allows.

43. The zones identified by the Authority, in accordance with section 97.1 of the Act respecting the Autorité régionale de transport métropolitain, as lending themselves to the coordination of urbanization and the shared transportation services provided by the REM must be located within a radius not exceeding 1 km from each REM station.

44. A public transit authority within the meaning of section 5 of the Act respecting the Autorité régionale de transport métropolitain must, at the Authority's request, propose a new transport plan for its area of jurisdiction to foster the integration of its services with those of the REM.

45. The Authority may, with respect to the REM, exercise the powers conferred on it by Chapters VII and VIII of the Act respecting the Autorité régionale de transport métropolitain as if the REM were under the responsibility of a public transit authority governed by that Act, unless the agreement entered into between the REM operator and the Authority provides otherwise.

The Authority may delegate the exercise of the powers referred to in the first paragraph, except the power to institute penal proceedings, to a person or partnership jointly designated by the Authority and the Fund or a limited partnership, where the Fund, another mandatary of the State or the Government holds 10% or more of the instruments of the partnership's common stock and the general partner is a business corporation with respect to which the Fund, another mandatary of the State or the Government may exercise 10% or more of the voting rights conferred by shares issued by that corporation.

CHAPTER VI

EXEMPTIONS

46. The Act respecting duties on transfers of immovables (chapter D-15.1) does not apply where a transfer of an immovable that is or will be part of the REM has been concluded and the transferee is

(1) the Fund; or

(2) a limited partnership, where the Fund, another mandatary of the State or the Government holds 10% or more of the instruments of the partnership's common stock and the general partner is a business corporation with respect to which the Fund, another mandatary of the State or the Government may exercise 10% or more of the voting rights conferred by the shares issued by that corporation.

The first paragraph does not apply if the purpose of the transfer is to exclude an immovable from the REM.

47. The Fund and the limited partnership referred to in subparagraph 2 of the first paragraph of section 46 are, in their activities relating to the construction or management of the REM, exempted from

(1) any mode of tariffing established by a local municipality under sections 244.1 to 244.10 of the Act respecting municipal taxation (chapter F-2.1) for its property, services or other activities;

(2) any prerequisite condition imposed under sections 117.1 to 117.6 of the Act respecting land use planning and development;

(3) any tariff of fees for the issue of permits or certificates under the Act respecting land use planning and development;

(4) the application of sections 145.21 to 145.30 of the Act respecting land use planning and development to the issue of permits or certificates;

(5) the imposition of any tax under sections 151.8 to 151.12 of the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4);

(6) any dues under sections 151.13 to 151.18 of the Charter of Ville de Montréal, metropolis of Québec;

(7) the imposition of any tax under sections 500.1 to 500.5 of the Cities and Towns Act (chapter C-19) or articles 1000.1 to 1000.5 of the Municipal Code of Québec (chapter C-27.1); and

(8) any dues under sections 500.6 to 500.11 of the Cities and Towns Act or articles 1000.6 to 1000.11 of the Municipal Code of Québec.

CHAPTER VII

AMENDING PROVISIONS

ACT RESPECTING THE AUTORITÉ RÉGIONALE DE TRANSPORT MÉTROPOLITAIN

48. Section 6 of the Act respecting the Autorité régionale de transport métropolitain (chapter A-33.3) is amended by inserting the following paragraph after paragraph 8:

"(8.1) foster the coordination of shared transportation services and urbanization in its area of jurisdiction; and".

49. Section 8 of the Act is amended by adding the following subparagraph at the end of the third paragraph:

"(3) with any other operator of a shared transportation system in its area of jurisdiction."

50. Section 72 of the Act is amended, in the first paragraph,

(1) by replacing "the contracting out of its shared transportation services" in subparagraph 2 by "contracting for the shared transportation services provided by the public transit authorities and the other shared transportation system operators";

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

"(10) if applicable, terms governing the transportation dues provided for in Chapter V.1."

51. Section 79 of the Act is amended by adding the following paragraph at the end:

"(10) the transportation dues referred to in section 84.1."

52. Section 82 of the Act is amended by replacing "and 7" in the first paragraph by ", 7 and 10".

53. The Act is amended by inserting the following section after section 84:

"**84.1.** The Authority may finance the cost of new shared transportation services resulting from agreements entered into under section 8 through transportation dues provided for in Chapter V.1, which dues are specific to each agreement.

The contributions required under sections 81, 83 and 84 may not be used to finance the cost of an agreement entered into under section 38 of the Act respecting the Réseau électrique métropolitain (2017, chapter 17)."

54. The Act is amended by inserting the following chapter after section 97:

"**CHAPTER V.1**

"TRANSPORTATION DUES

"**97.1.** The Authority must identify the zones in its area of jurisdiction that lend themselves to the coordination of urbanization and the shared transportation services it finances, even in part, through the imposition of transportation dues.

It must take into account the metropolitan land use and development plan of the Communauté métropolitaine de Montréal (Community) and the land use planning and development plan of Municipalité régionale de comté de la Rivière-du-Nord with respect to the territory of Ville de Saint-Jérôme.

"**97.2.** The Authority may, by by-law, make subject to the payment of transportation dues any work exceeding $750,000 in value and carried out to

(1) erect a building;

(2) modify a building, including redeveloping or rebuilding it, or increasing its floor area; or

(3) change the use of a building.

The dues correspond to the product obtained by multiplying the rate prescribed by the by-law by the floor area covered by the work, delimited according to the method prescribed by the by-law. The terms governing the dues must be consistent with those set out in the Authority's financing policy.

Dues specific to an agreement entered into under section 8 cannot apply to a zone situated outside the public transit authority's area of jurisdiction.

The following work may not be made subject to the payment of transportation dues:

(1) work covering a floor area of less than 186 square metres; and

(2) work carried out on an immovable forming part of an agricultural operation described in section 36.2 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14).

The amount of $750,000 set in the first paragraph is adjusted by operation of law on 1 January of each year by a rate corresponding to the variation in the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period ending on 30 September of the year preceding the year for which the amount is to be adjusted.

The adjusted amount is rounded down to the nearest dollar if it includes a dollar fraction that is less than $0.50, or up to the nearest dollar if it includes a dollar fraction that is equal to or greater than $0.50. The application of this rounding rule may not decrease the amount below its pre-adjustment level.

The Minister publishes the adjusted amount in the *Gazette officielle du Québec*.

"**97.3.** A by-law made under the first paragraph of section 97.2 must

(1) determine the zones within which work is subject to dues, which zones must correspond to those identified in accordance with section 97.1;

(2) set the rate of the dues, which may vary according to

(*a*) the distance between the work or buildings subject to the dues and a shared transportation service;

(*b*) the classes of work and buildings prescribed by the by-law; and

(*c*) the different zones and locations inside zones, in particular to promote densification and revitalization;

(3) prescribe the method for delimiting the floor area covered by the work;

(4) list the elements considered in determining the value of the work;

(5) prescribe the terms and conditions governing the collection and reimbursement of dues; and

(6) prescribe the terms and conditions governing the management of dues by the collecting municipalities.

Some of the work may be made subject to the payment of transportation dues even if it is carried out on an immovable only partly situated in a zone determined under subparagraph 1 of the first paragraph.

The rate set under subparagraph 2 of the first paragraph and the method prescribed under subparagraph 3 of that paragraph may vary according to criteria promoting sustainable land development. Such a rate may also be adjusted by operation of law according to the method prescribed by the by-law, if applicable.

A zone determined by a by-law made by the Authority under the first paragraph may not be made subject to more than one set of transportation dues; the first by-law that makes work inside that zone subject to such dues prevails over any of the Authority's subsequent by-laws.

"**97.4.** Before making a by-law under the first paragraph of section 97.2, the Authority must consult the Communauté métropolitaine de Montréal and Municipalité régionale de comté de la Rivière-du-Nord.

Such a by-law must be posted on the Authority's website. It must also be published in a newspaper circulated in the Authority's area of jurisdiction. It comes into force on the 15th day following its publication or on any later date specified in the by-law.

The Authority must, without delay, notify the local municipalities concerned of when the work becomes subject to the payment of transportation dues.

The Authority must also send those municipalities a copy of the by-law.

"**97.5.** A by-law made under the first paragraph of section 97.2 may not be posted or published in accordance with section 97.4 or come into force unless it has been approved, with or without amendment, by the Minister.

The Minister may make a by-law referred to in the first paragraph of section 97.2 if the Authority fails to make such a by-law within the time specified by the Minister.

"**97.6.** A local municipality must, on the Authority's behalf, collect the transportation dues that the work carried out in its territory is subject to.

If the purpose of a project requiring a permit prescribed by a by-law adopted under section 119 of the Act respecting land use planning and development (chapter A-19.1) is to carry out work that is subject to the payment of the dues, the issue of the permit is conditional on that payment, as estimated by the issuing municipality on the basis of the information provided with the permit application.

The dues collected are reimbursed if the permit to which they are related is cancelled.

"**97.7.** The Authority must make a by-law to require a permit for work that is subject to transportation dues if such work may be carried out without such a permit in a local municipality's territory. In such cases, the municipality is responsible for issuing the permit.

The provisions of such a by-law requiring a permit and prescribing a permit issuing system that conflict with the provisions of a municipal by-law dealing with the same matters have no effect with respect to the territory where such a municipal by-law is in force.

"**97.8.** A municipality that, under section 97.6, collects the dues provided for in section 97.2 may establish a tariff of fees for the issue of a permit relating to work that is subject to those dues, whether the permit is required under a by-law of the municipality or a by-law of the Authority.

The municipality may also prescribe which plans and documents must be submitted in support of the permit application in order to assess whether the work covered by the application is to be made subject to the dues, regardless of whether the permit is required under a by-law of the municipality or a by-law of the Authority.

"**97.9.** The transportation dues collected by a local municipality are deemed to be held in trust for the Authority until they are remitted to it.

Such dues must be considered as forming a fund that is separate from the municipality's patrimony and own property, whether or not they have actually been held separately from the municipality's own funds and assets.

"**97.10.** A local municipality must remit the transportation dues it collects to the Authority on the following dates:

(1) 1 June, in the case of dues collected from 1 January to 30 April;

(2) 1 November, in the case of dues collected from 1 May to 30 September; and

(3) 1 February, in the case of dues collected from 1 October to 31 December.

On the same dates and for the same periods, the municipality must send the Authority a report stating

(1) the total number of permits issued with respect to work that is subject to transportation dues, for each zone concerned;

(2) for each permit,

(*a*) the address of the immovable concerned;

(*b*) the type of work concerned; and

(*c*) whether it is subject to dues; and

(3) for each permit whose issue is conditional on the payment of the dues,

(*a*) the floor area considered in determining the dues; and

(*b*) the amount of dues collected.

"**97.11.** The Authority must keep separate accounts for each specific set of dues it establishes.

"**97.12.** No transportation dues are payable by

(1) a public body within the meaning of the first paragraph of section 3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1);

(2) a childcare centre within the meaning of the Educational Childcare Act (chapter S-4.1.1);

(3) a non-profit body or a solidarity cooperative that carries out work relating to an immovable that is or will be acquired, built or renovated under a program implemented under the Act respecting the Société d'habitation du Québec (chapter S-8) and for which an operating agreement is or will be in force, for the purposes specified in the agreement;

(4) a mandatary of the State that is not referred to in subparagraph 1 or 2;

(5) a community action body that receives financial assistance from a government department or body and that, as applicable,

(*a*) is registered as such on the list available on the website of the Ministère de l'Emploi et de la Solidarité sociale; or

(*b*) holds a certificate in that regard issued by the Minister of Employment and Social Solidarity in the 12 months before the body applied for a permit for the work; or

(6) any other person designated by the Government.

However, a subsidiary of the Caisse de dépôt et placement du Québec is not, in its capacity as a mandatary of the State, exempted from paying the dues if it carries on a commercial activity other than building or operating a shared transportation system."

55. The Act is amended by inserting the following sections after section 108:

"**108.1.** Anyone who refuses or fails to pay the transportation dues is guilty of an offence and liable to a fine prescribed by a by-law of the Authority.

"**108.2.** The by-law made under the first paragraph of section 97.2 must prescribe the amount of the fine referred to in section 108.1, which amount must, in all cases, include the transportation dues and an additional amount that may vary according to those dues. For a first offence, the set or maximum additional amount may not exceed $5,000 in the case of a natural person and $10,000 in all other cases. The additional amounts are doubled for a subsequent offence. The minimum additional amount may not be less than $250."

56. The Act is amended by inserting the following section after section 130:

"**130.1.** The Authority may not, before 1 January 2021, make work subject to the payment of transportation dues other than the dues charged specifically to finance the agreements provided for in sections 38 and 39 of the Act respecting the Réseau électrique métropolitain (2017, chapter 17)."

CHARTER OF VILLE DE MONTRÉAL, METROPOLIS OF QUÉBEC

57. Section 194 of Schedule C to the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4) is amended by inserting the following paragraph after the fifth paragraph:

"The fifth paragraph applies subject to any agreement entered into between the city and any person entrusted with the management or carrying out of a project that is the subject of an agreement entered into under section 88.10 of the Transport Act (chapter T-12)."

RAILWAY ACT

58. Section 1 of the Railway Act (chapter C-14.1) is amended by inserting "or to the Réseau électrique métropolitain referred to in section 1 of the Act respecting the Réseau électrique métropolitain (2017, chapter 17)" at the end of the second paragraph.

ACT RESPECTING MUNICIPAL TAXATION

59. Section 47 of the Act respecting municipal taxation (chapter F-2.1) is amended by inserting "or of a shared transportation infrastructure that is the subject of an agreement entered into under section 88.10 of the Transport Act (chapter T-12)" after "company" in the first paragraph.

60. Section 65 of the Act is amended by inserting the following subparagraph after subparagraph 6 of the first paragraph:

"(6.1) a railway, bridge, tunnel, fence or other works forming part of a shared transportation infrastructure that is the subject of an agreement under section 88.10 of the Transport Act (chapter T-12) and intended for the operation of that infrastructure, except the land forming the bed of such an immovable and a structure intended to lodge persons, shelter animals or store things;".

61. Section 68.0.1 of the Act is repealed.

62. Section 204 of the Act is amended by inserting the following paragraph after paragraph 2.2:

"(2.3) an immovable that is the subject of an agreement entered into under section 88.10 of the Transport Act (chapter T-12) and that is included in a unit of assessment entered on the roll in the name of the Caisse de dépôt et placement du Québec or of one of its subsidiaries referred to in section 88.15 of that Act;".

63. Section 208 of the Act is amended

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

"The exemptions provided for in the first and second paragraphs and applicable to the lessee or occupant of an immovable referred to in section 204 apply to the Caisse de dépôt et placement du Québec or one of its subsidiaries referred to in section 88.15 of the Transport Act (chapter T-12) where the Caisse de dépôt et placement du Québec or the subsidiary is the lessee or occupant of an immovable referred to in those paragraphs but only if it carries on an activity related to the construction or management of the shared transportation infrastructure that is the subject of an agreement entered into under section 88.10 of that Act.

The taxation rules set out in the first and second paragraphs do not apply where the lessee or occupant of an immovable that is the subject of an agreement entered into under section 88.10 of the Transport Act is

(1) a limited partnership, where the Caisse de dépôt et placement du Québec or one of its subsidiaries referred to in section 88.15 of that Act holds 10% or more of the instruments of the partnership's common stock and the general partner is a business corporation with respect to which the Caisse de dépôt et placement du Québec or such a subsidiary may exercise 10% or more of the voting rights conferred by the shares issued by that corporation, which limited partnership leases or occupies the immovable to carry on an activity related to the construction or management of the shared transportation infrastructure that is the subject of an agreement entered into under section 88.10 of that Act; or

(2) a contracting party of the Caisse de dépôt et placement du Québec, of one of its subsidiaries referred to in section 88.15 of that Act or of a person referred to in subparagraph 1, which contracting party leases or occupies the immovable to carry on, on behalf of the person, an activity related to the construction or management of the shared transportation infrastructure that is the subject of an agreement entered into under section 88.10 of that Act.";

(2) by replacing "three" in the sixth paragraph by "five";

(3) by replacing "the first or second paragraph" in the last paragraph by "the first four paragraphs".

64. Section 236 of the Act is amended by inserting the following paragraph after paragraph 2:

"(2.1) an activity related to the construction or management of a shared transportation infrastructure that is the subject of an agreement entered into under section 88.10 of the Transport Act (chapter T-12), if that activity is carried on by

(*a*) the Caisse de dépôt et placement du Québec;

(*b*) a subsidiary of the Caisse de dépôt et placement du Québec referred to in section 88.15 of that Act;

(*c*) a limited partnership, where the Caisse de dépôt et placement du Québec or a subsidiary referred to in subparagraph *b* holds 10% or more of the instruments of the partnership's common stock and the general partner is a business corporation with respect to which the Caisse de dépôt et placement du Québec or such a subsidiary may exercise 10% or more of the voting rights conferred by the shares issued by that corporation; or

(*d*) a contracting party of a person referred to in subparagraphs *a* to *c,* where that person entrusts the carrying on of the activity to that contracting party;".

65. Section 262 of the Act is amended by striking out subparagraph 12.1 of the first paragraph.

66. The Act is amended by replacing any reference to the third, fourth, fifth, sixth or seventh paragraph of its section 208 by a reference to the fifth, sixth, seventh, eighth or ninth paragraph, respectively, of that section.

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

67. Section 11.1 of the Act respecting the Ministère des Transports (chapter M-28) is amended

(1) by replacing "described in the third paragraph of section 32 of the Act respecting the Caisse de dépôt et placement du Québec (chapter C-2)" in the second paragraph by "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) and described in subparagraph *a*.1 of the first paragraph of section 31 or referred to in the third paragraph of section 32 of that Act";

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

"Any person requesting the Minister to acquire property must identify the property in accordance with the terms determined by the Minister."

68. Section 11.1.2 of the Act, enacted by section 75 of chapter 8 of the statutes of 2016, is amended by adding the following paragraph at the end:

"This section does not apply to property in the domain of the State."

69. Section 11.5 of the Act is amended by adding the following paragraph at the end:

"This section does not apply to the Minister's disposition, in favour of the Caisse de dépôt et placement du Québec or a subsidiary of the latter referred to in the second paragraph of section 11.1, of property required for the carrying out of 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)."

ACT TO ENSURE SAFETY IN GUIDED LAND TRANSPORT

70. Section 54 of the Act to ensure safety in guided land transport (chapter S-3.3) is amended by inserting the following subparagraph after subparagraph 11 of the first paragraph:

"(11.1) determine the minimum amount of civil liability insurance and the maximum deductible amount that are required for the operation of a guided land transport system; and".

71. Section 58 of the Act is amended by adding the following paragraph at the end:

"The Minister is required to consult the Autorité régionale de transport métropolitain (Authority) where the operator of the guided land transport system carries on its activities in the Authority's area of jurisdiction."

TRANSPORT ACT

72. Section 88.11 of the Transport Act (chapter T-12) is amended by adding the following paragraph at the end:

"Despite the fourth paragraph of section 36 of the Expropriation Act (chapter E-24), a municipality, metropolitan community, intermunicipal board or school board may not, without the Government's authorization, acquire that shared transportation infrastructure by expropriation."

73. The Act is amended by inserting the following section after section 88.11:

"**88.11.1.** For the purposes of the construction of a shared transportation infrastructure, the Caisse de dépôt et placement du Québec or any person it designates may exercise the powers provided for in section 9 of the Act respecting the Ministère des Transports (chapter M-28)."

74. Section 88.14 of the Act is amended by replacing "The" by "Unless otherwise provided, the".

75. Section 88.15 of the Act is amended by inserting "in subparagraph *a*.1 of the first paragraph of section 31 or" after "described".

REGULATION RESPECTING RAIL SAFETY

76. Section 106 of the Regulation respecting rail safety (chapter S-3.3, r. 2) is amended by adding the following paragraph at the end:

"This section does not apply to work 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)."

CHAPTER VIII

TRANSITIONAL, MISCELLANEOUS AND FINAL PROVISIONS

77. The Minister of Finance is authorized to take out of the Consolidated Revenue Fund a sum not exceeding $1,283,000,000 for the consideration that the Minister must provide for the subscription for shares issued by 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) and described in subparagraph *a*.1 of the first paragraph of section 31 or referred to in the third paragraph of section 32 of that Act.

Such an authorization ceases to have effect on 1 April 2020.

78. For the purposes of the REM project, the Government may, despite the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1), authorize, on the conditions it determines, the use for purposes other than agriculture, or the subdivision or alienation, of lot 2 702 207 or a part of it and of additional surface areas of lots 2 702 212 and 3 349 833, identified in Order in Council 456-2017 dated 3 May 2017 (2017, G.O. 2, 1903, French only), all of the cadastre of Québec, registration division of La Prairie, which are situated in Ville de Brossard, or of the parts of those lots described in the Order in Council.

That Order in Council is deemed, from the day on which it was made, to have been made under this section.

The Government may revoke all or part of an authorization given under this section.

The authorization or revocation must be notified to the Commission de protection du territoire agricole du Québec.

79. Lots 5 126 417, 5 583 376, 5 583 377, 5 583 378, 5 583 379, 5 583 380, 5 583 381, 5 583 382 and 5 583 383 and the parts of lots 5 583 385, 5 583 389 and 5 583 392 that are not already part of the agricultural zone of the municipality of Saint-Stanislas-de-Kostka, all of the cadastre of Québec, registration division of Beauharnois, are included in that zone.

80. The planned development of the Deux-Montagnes REM line for the REM project in the territory of the Communauté métropolitaine de Montréal is not and has never been subject to the environmental impact assessment and review procedure provided for in Division IV.1 of Chapter I of the Environment Quality Act (chapter Q-2).

As regards the construction of the Sainte-Anne-de-Bellevue, Aéroport and Rive-Sud REM lines in the territory of the Communauté métropolitaine de Montréal, the certificate of authorization issued under Order in Council 458-2017 dated 3 May 2017 (2017, G.O. 2, 1904, French only) and the environmental impact assessment and review procedure preceding the making of the Order in Council, including all decisions rendered and all other acts performed by the minister responsible for the administration of the Environment Quality Act and by the Bureau d'audiences publiques sur l'environnement, are deemed to be in compliance with the Act.

81. This Act transfers, in favour of a subsidiary of the Fund referred to in section 88.15 of the Transport Act (chapter T-12), the benefit of any reserve established under section 75 of the Expropriation Act (chapter E-24) and held by the Fund on 26 September 2017.

The Fund or its subsidiary identified in the notice of expropriation, if applicable, is deemed to be mentioned in the notice of establishment of the reserve.

The rights need not be published in the land register. The Fund may, however, with respect to an immovable and if it considers it advisable, publish a notice of the transfer referring to this section and containing the description of the immovable.

82. Until the coming into force of the first regulation made by the Government under subparagraph 11.1 of the first paragraph of section 54 of the Act to ensure safety in guided land transport (chapter S-3.3), enacted by section 70, the minimum amount of civil liability insurance the REM operator must purchase is $100,000,000 and the amount of the deductible may not exceed $5,000,000.

83. The Fund and the Authority must enter into the first agreement provided for in section 38 not later than 26 November 2017.

Failing that, the Minister must, without delay, determine the terms and conditions of the agreement referred to in that section, which agreement is then deemed to have been entered into between the Fund and the Authority.

84. The Authority must, not later than 26 November 2017, make the first by-law provided for in section 97.2 of the Act respecting the Autorité régionale de transport métropolitain (chapter A-33.3), enacted by section 54, concerning the transportation dues intended to finance the costs of the agreements entered into under sections 38 and 39. In such a case, the terms governing the dues need not be consistent with those set out in the Authority's financing policy.

Failing that, the Minister may enact the by-law. In such a case, the Minister replaces the Authority for the identification of the zones referred to in section 97.1 of that Act, enacted by section 54.

85. For the purposes of the second paragraph of section 97.2 of the Act respecting the Autorité régionale de transport métropolitain, the rate prescribed by the Authority's by-law concerning the dues established under Chapter V.1 of that Act with respect to the REM is multiplied

(1) for the period ending on 31 December 2018, by 50%;

(2) for the subsequent period ending on 31 December 2019, by 65%; and

(3) for the subsequent period ending on 31 December 2020, by 80%.

86. Any lease affecting the immovable of the Fund situated on lots 1 179 344, 1 284 732, 5 777 987 and 5 777 989 of the cadastre of Québec, registration division of Montréal, is resiliated by operation of law on 27 March 2018. The same applies to any sublease affecting that immovable.

Chapter II applies, with the necessary modifications, to such a resiliation as if it were an expropriation decided by the Minister and, in such a case, the Fund replaces the Minister.

87. The Minister of Transport is responsible for the administration of this Act.

88. Section 11 has effect from 19 April 2016.

89. This Act comes into force on 27 September 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 18
AN ACT TO AMEND THE YOUTH PROTECTION ACT AND OTHER PROVISIONS

Bill 99

Introduced by Madam Lucie Charlebois, Minister for Rehabilitation, Youth Protection, Public Health and Healthy Living
Introduced 3 June 2016
Passed in principle 19 October 2016
Passed 4 October 2017
Assented to 5 October 2017

Coming into force: 5 October 2017, except

(1) paragraph 1, to the extent that it enacts subparagraph *c*.2 of the first paragraph of section 1 of the Youth Protection Act (chapter P-34.1), and paragraphs 2 to 4 of section 1, sections 2 to 8, 14 to 20, 22, 24, 25 to 31, 33 to 39, 41 to 46, 51, 68 to 70, 88, 94 to 96, 98 to 100 and 103 to 117, which come into force on the date or dates to be set by the Government;

(2) sections 62 and 63, which come into force on the date to be set by the Government, but not later than 1 January 2018.

Legislation amended:

Civil Code of Québec
Code of Penal Procedure (chapter C-25.1)
Education Act (chapter I-13.3)
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 sharing of certain health information (chapter P-9.0001)
Youth Protection Act (chapter P-34.1)
Act respecting health services and social services (chapter S-4.2)
Act respecting health services and social services for Cree Native persons (chapter S-5)
Courts of Justice Act (chapter T-16)

Regulations amended:

Regulation respecting the conditions of placement in an intensive supervision unit (chapter P-34.1, r. 6)
Regulation establishing the Register of Reported Children (chapter P-34.1, r. 7)
Regulation respecting the review of the situation of a child (chapter P-34.1, r. 8)
Educational Childcare Regulation (chapter S-4.1.1, r. 2)

(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes

The purpose of this Act is to revise various aspects of the Youth Protection Act.

First, the Act proposes that the rules applicable to children be harmonized regardless of which alternative living environment they are entrusted to under the Youth Protection Act. It also aims to harmonize the concept of foster family for the purposes of that Act, in particular by introducing the concept of "kinship foster family".

Rules are also introduced to foster the involvement of Native communities and the preservation of the cultural identity of Native children.

Certain rules relating to placement of a child in a rehabilitation centre are updated, including through the introduction of a transition period applicable in the case of a child placed in an intensive supervision unit and aimed at returning the child to an open rehabilitation unit, and through the introduction of a measure aimed at preventing the child from leaving the rehabilitation centre if the child is at risk of running away and thus placing himself in danger.

Measures are also introduced to foster existing agreements or make new agreements involving parents and their child, including the possibility of extending and modifying a provisional agreement or reaching an agreement with the parents and child on a short-term intervention.

The Act also specifies that situations involving sexual exploitation of children are included in the sexual abuse-related grounds for considering their security or development to be in danger.

The protection granted to children who are victims of educational neglect, including in connection with compulsory school attendance, is broadened. Various measures are proposed in that respect, and the ground of educational neglect as well as the responsibilities and obligations of the director of youth protection and the latter's partners are clarified.

Rules are introduced regarding the emancipation, by the Court of Québec, of children who are subject to the Youth Protection Act. In addition, certain rules applicable when children are entrusted to an alternative living environment and other rules pertaining to the disclosure of confidential information and the conservation of the information in children's records are revised.

In matters involving court interventions, the Act revises a number of rules concerning, among other things, immediate protective measures, the use of technological means, the service and notification of applications, provisional measures under which children are entrusted to an alternative living environment, the suppletory application of the procedure established by the Code of Civil Procedure, and the procedure for appeals to the Superior Court and the Court of Appeal.

In penal matters, the Act grants police forces new powers for enforcing the Youth Protection Act.

The Code of Penal Procedure is also amended to modify the special regime applicable to persons 18 years of age or over for an offence they committed before attaining full age.

Lastly, the Act makes consequential terminological changes to other Acts.

Chapter 18

AN ACT TO AMEND THE YOUTH PROTECTION ACT AND OTHER PROVISIONS

[*Assented to 5 October 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

YOUTH PROTECTION ACT

1. Section 1 of the Youth Protection Act (chapter P-34.1) is amended

(1) by inserting the following subparagraphs after subparagraph *c* of the first paragraph:

"(*c*.1) "holiday" means a holiday within the meaning of section 61 of the Interpretation Act (chapter I-16), as well as 26 December and 2 January;

"(*c*.2) "alternative living environment" means an environment to which a child is entrusted under this Act, other than that of either of the child's parents;";

(2) by inserting "any Native organization," after "of children," in subparagraph *d* of the first paragraph;

(3) by inserting ", including "kinship foster family"," after ""foster family"" in the second paragraph;

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

"In addition, in this Act, whenever it is provided that a child may be entrusted to a foster family, the child, if a Native, may also be entrusted to one or more persons whose activities are under the responsibility of a Native community or group of such communities with which an institution operating a child and youth protection centre has entered into an agreement under section 37.6 concerning such activities or with which the Government has entered into an agreement under section 37.5 that includes such activities. Those persons are then considered to be foster families for the purposes of this Act."

2. Section 3 of the Act is amended by adding the following sentence at the end of the second paragraph: "In the case of a Native child, the preservation of the child's cultural identity must also be taken into account."

3. Section 4 of the Act is amended by adding the following paragraph at the end:

"A decision made under the second or third paragraph regarding a Native child must aim at entrusting the child to an alternative living environment capable of preserving his cultural identity, by giving preference to a member of his extended family or his community or nation."

4. Section 7 of the Act is amended

(1) by replacing "from one foster family or facility maintained by an institution operating a rehabilitation centre to another foster family or facility maintained by another institution operating a rehabilitation centre" in the first paragraph by "from one alternative living environment to another";

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

"The alternative living environment to which the child is entrusted must also be consulted unless doing so would be contrary to the interest of the child."

5. Section 9 of the Act is replaced by the following section:

"**9.** Any child entrusted to an alternative living environment has the right to communicate in all confidentiality with his advocate, the director who has taken charge of his situation, the Commission, and the clerks of the tribunal.

The child may also communicate in all confidentiality with his parents, brothers, sisters and any other person, unless the tribunal decides otherwise. However, in the case of a child entrusted to an institution operating a rehabilitation centre or a hospital centre, the executive director of that institution or the person the executive director authorizes in writing may prevent the child from communicating with a person other than his parents, brothers and sisters if the executive director considers it to be in the interest of the child. The decision of the executive director must give reasons, be in writing and be given to the child and, as far as possible, to the child's parents.

The child or his parents may refer any such decision of the executive director to the tribunal. Such an application is heard and decided by preference.

The tribunal shall confirm or quash the decision of the executive director. It may, in addition, order him to take certain measures relating to the right of the child to communicate in the future with the person who is the subject of the decision or with any other person."

6. Section 10 of the Act is amended by replacing the last paragraph by the following paragraph:

"The measures provided for in section 118.1 of the Act respecting health services and social services (chapter S-4.2), in particular isolation, may never be used as disciplinary measures. The same applies to placement in an intensive supervision unit, as provided for in section 11.1.1 of this Act, and to a measure intended to prevent a child from leaving the facilities maintained by an institution operating a rehabilitation centre, as provided for in section 11.1.2 of this Act."

7. Section 11.1.1 of the Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

"Placement in such a unit must be aimed at ensuring the child's safety, putting an end to the situation placing the child or others in danger and preventing the recurrence of such a situation in the short term.

Placement of the child in an intensive supervision unit may occur only following a decision by the executive director of the institution or the person the executive director authorizes in writing and must comply with the conditions prescribed by regulation. A detailed report on the placement, mentioning the grounds for it and its duration, must be entered in the child's record. The information contained in the regulation must be given and explained to both the child, if he is able to understand it, and the child's parents. The child or the parents may refer the executive director's decision to the tribunal. Such an application is heard and decided by preference.

Where the child's situation is being reassessed, the executive director or the person the executive director authorizes in writing may, during a transition period and if the child's situation requires it, allow the child to engage in activities outside the intensive supervision unit, in accordance with the conditions prescribed by regulation, with a view to returning the child to an open rehabilitation unit.

Placement in an intensive supervision unit must end as soon as the serious risk of danger no longer exists and the situation warranting the measure is not likely to recur in the short term. In the case of an immediate protective measure, the placement may not exceed the period prescribed in section 46."

8. The Act is amended by inserting the following section after section 11.1.1:

"**11.1.2.** If the child is placed in an open rehabilitation unit in an institution operating a rehabilitation centre following an immediate protection measure or an order issued by the tribunal under this Act, and there is reasonable cause to believe that the child is at risk of running away and thus placing himself or others in danger, without the child's situation warranting placement in an intensive supervision unit, the child may be the subject of a measure intended to prevent him from leaving the facilities maintained by the institution.

The measure intended to prevent the child from leaving the facilities maintained by the institution must be aimed at ensuring the safety of the child, putting an end to the situation placing the child or others in danger, and preventing the recurrence of such a situation in the short term. It must also be aimed at helping maintain the child in the open rehabilitation unit in which he has been placed.

Such a measure may be used only following a decision by the executive director of the institution or the person the executive director authorizes in writing and must comply with the conditions prescribed by regulation. A detailed report on the measure, mentioning the grounds for it and its duration, must be entered in the child's record. The information contained in the regulation must be given and explained to both the child, if he is able to understand it, and the child's parents. The child or the parents may refer the executive director's decision to the tribunal. Such an application is heard and decided by preference.

The measure must end as soon as the risk of the child running away and thus placing himself in danger no longer exists and the situation warranting the measure is not likely to recur in the short term. It must also end if the child's situation, after reassessment, warrants placement in an intensive supervision unit. In the case of an immediate protective measure, the placement may not exceed the period prescribed in section 46."

9. Section 11.2.1 of the Act is amended by inserting "or so authorizes on the conditions it determines" after "unless the tribunal so orders" in the first paragraph.

10. Section 11.3 of the Act is amended by replacing "who has committed an offence against an Act or a regulation in force in Québec" by "and, with the necessary modifications, any person 18 years of age or over who are placed in an institution operating a rehabilitation centre and who have committed an offence against an Act or a regulation in force in Québec or who are awaiting a decision of the tribunal regarding the commission of such an offence".

11. Section 23 of the Act is amended by inserting "even if at the time of the investigation the intervention under this Act has ended," after "bodies," in paragraph *b*.

12. Section 26 of the Act is amended by adding the following sentence at the end of the first paragraph: "Where the member is exercising the responsibility provided for in paragraph *b* of section 23, the member may also consult the record of a child regarding whom an intervention has ended, including because the child has reached 18 years of age."

13. Section 27 of the Act is amended by replacing "must be removed from the file not later than on the child's reaching 18 years of age" by "must be removed from the file not later than on the child's reaching 18 years of age. However, if a file is opened for the purposes of an investigation that is continued or conducted after the child has reached that age, the information must be removed not later than 30 days after the end of the investigation".

14. Section 32 of the Act is amended

(1) by striking out subparagraph *c* of the second paragraph;

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

"Where the decision on the directing of the child involves the application of an agreement on a short-term intervention or on voluntary measures, the director may decide personally to reach an agreement on such measures with only one of the parents to the extent that the conditions set out in the second paragraph of section 52.1 are met."

15. Section 37.4 of the Act is replaced by the following sections:

"**37.4.** If the director or the tribunal decides that the security or development of the child is in danger, the director must keep the information in the child's record for the entire duration of the intervention and until he has reached 19 years of age.

If the director or the tribunal decides that the security or development of the child is no longer in danger, the information in the child's record must be kept by the director for five years after that decision or until the child reaches 19 years of age, whichever is shorter.

"**37.4.1.** When the tribunal appoints a tutor to the child and the director puts an end to his intervention in respect of that child under section 70.2, the director must keep the information in the child's record until the child has reached 19 years of age.

However, if a parent is reinstated as tutor, the director must keep the information for five years after that decision or until the child reaches 19 years of age, whichever is shorter.

"**37.4.2.** From the time the child reaches 18 years of age and subject to the first paragraph of section 37.4.3, only the child may have access to the information kept in his record in accordance with the Act respecting health services and social services (chapter S-4.2).

"**37.4.3.** The tribunal may, for exceptional reasons, and for the period and on the conditions it determines, extend the retention period for the information in the child's record.

It may also, for the period and on the conditions it determines, extend the retention period for the information in the record of a child referred to in section 37.4 to allow that child exclusive access to the information in his record in accordance with the Act respecting health services and social services (chapter S-4.2)."

16. The Act is amended by inserting the following sections after section 37.5:

"**37.6.** In order to facilitate preservation of the cultural identity of Native children and the involvement of Native communities in the decision-making and choice of measures concerning these children, an institution operating a child and youth protection centre may enter into an agreement with a Native community represented by its band council or by the northern village council or with a group of communities so represented which stipulates that such a community or such a group is to recruit and evaluate, in keeping with the general criteria determined by the Minister, persons able to take in one or more children who are members of the community and who are entrusted to them under this Act.

Such an agreement may also stipulate any other responsibility of the community or group of communities in relation to these persons' activities, in accordance with ministerial policy directions.

"**37.7.** An institution operating a child and youth protection centre may, for the same purposes as those mentioned in section 37.6, enter into an agreement with a Native community represented by its band council or by the northern village council or with a group of communities so represented that specifies the terms applicable to the authorizations granted by the director for the exercise of one or more of the exclusive responsibilities of the director provided for in the following paragraph.

The director may, within the framework of such an agreement, authorize a person who is an employee of the Native community or the group of communities, in writing and to the extent the director specifies,

(1) to carry out the assessment of a child's situation and living conditions as provided for in subparagraph *b* of the first paragraph of section 32, without, however, allowing that person to decide whether the security or development of the child is in danger; and

(2) to exercise, under the director's authority as regards clinical matters or under the authority of the person the director authorizes in writing, one or more of the responsibilities provided for in subparagraphs *b* to *e* and *h*.1 of the first paragraph of section 32.

Section 35 and any other section that applies to a person acting under section 32 apply to a person authorized to exercise a responsibility under this section. The director may, at any time, terminate an authorization."

17. The Act is amended by inserting the following division after Division III of Chapter III:

"**DIVISION IV**

"EDUCATION NETWORK ORGANIZATIONS

"**37.8.** Every institution operating a child and youth protection centre must enter into an agreement with a school board in the region served by the centre concerning the services to be provided to a child and his parents by the health and social services network and the education network if the child is the subject of a report for a situation of educational neglect in connection with the schooling the child receives or with the child's compliance with compulsory school attendance under subparagraph iii of subparagraph 1 of subparagraph *b* of the second paragraph of section 38.

The agreement must establish a method of cooperation to ensure the child's situation is monitored.

The agreement must cover, among other aspects, the continuity and complementarity of the services provided and the actions to be taken jointly. The parties are required to share the information necessary for the implementation of the agreement."

18. Section 38 of the Act is amended

(1) by replacing "provide the child with schooling" at the end of subparagraph iii of subparagraph 1 of subparagraph *b* of the second paragraph by "ensure that the child receives a proper education and, if applicable, that he attends school as required under the Education Act (chapter I-13.3) or any other applicable legislation";

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

"(*d*) "sexual abuse" refers to

(1) a situation in which the child is subjected to gestures of a sexual nature by the child's parents or another person, with or without physical contact, including any form of sexual exploitation, and the child's parents fail to take the necessary steps to put an end to the situation; or

(2) a situation in which the child runs a serious risk of being subjected to gestures of a sexual nature by the child's parents or another person, with or without physical contact, including a serious risk of sexual exploitation, and the child's parents fail to take the necessary steps to put an end to the situation;".

19. Section 38.1 of the Act is amended by striking out paragraph *b*.

20. The Act is amended by inserting the following section after section 38.2:

"**38.2.1.** For the purposes of section 38.2, any decision relating to a report for a situation of educational neglect in connection with the schooling a child receives or with the child's compliance with compulsory school attendance must, in particular, take into consideration the following factors:

(*a*) the consequences for the child of not attending school or of being absent from school, in particular with regard to his social integration ability;

(*b*) the child's level of development in relation to his age and personal characteristics;

(*c*) the measures taken by the parents to ensure the child receives proper schooling, including academic supervision of the child and cooperation with local resources, including school resources; and

(*d*) the local resources' ability to support the parents in carrying out their responsibilities and to help the child make progress in his learning.

If the nature of the report warrants it, the assessment of the child's ability to re-enter the school system, the evaluation of the child's academic development and the measures taken by the parents with regard to the conditions in which the child's learning is to occur in a home-schooling context must also be taken into consideration. Those factors must be considered in the manner stipulated in the agreement described in section 37.8."

21. Section 39 of the Act is amended by replacing the last paragraph by the following paragraphs:

"Every person referred to in this section may, after reporting a child's situation to the director, communicate to the director any relevant information about the situation that is related to the report, with a view to ensuring the child's protection.

The first, second and fourth paragraphs apply even to persons who are bound by professional secrecy, except to advocates or notaries who, in the practice of their profession, receive information concerning a situation described in section 38 or 38.1."

22. Section 45 of the Act is amended by adding the following paragraph at the end:

"In a case where the situation of a group of five or more children is reported for educational neglect in connection with the schooling they receive or with their compliance with compulsory school attendance, the director must, during his analysis, make an additional verification in the children's family environment or any other environment the children frequent, unless the director has all the information necessary to accept the reports for evaluation."

23. Section 47 of the Act is amended by replacing the first paragraph by the following paragraphs:

"If the director proposes to extend the immediate protective measures and a child 14 years of age or over or the child's parents object, or if an order of the tribunal on the applicable measures is enforceable, the director must refer the matter to the tribunal, which, if it considers it necessary, orders the extension of the immediate protective measures for not more than five working days. If there is no such objection or no such order, the director may also refer the matter to the tribunal, which orders such an extension if it considers it necessary.

The clerk may exercise the power conferred on the tribunal in the first paragraph if the judge is absent or unable to act and if a delay could cause serious harm to the child."

24. Section 47.1 of the Act is replaced by the following section:

"**47.1.** If a child 14 years of age or over and the child's parents do not object to the extension of the immediate protective measures, the director may propose a provisional agreement until he decides whether the security or development of the child is in danger and, if applicable, reaches an agreement with them on a short-term intervention or on voluntary measures, or until he refers the matter to the tribunal.

The provisional agreement may cover a period of not more than 30 days, including the 10-day period provided for in section 52. However, such an agreement may be extended for a maximum period of 30 days if the situation so requires, in which case the 10-day period provided for in section 52 only applies to the extension of the agreement.

Changes may be made to the terms of such an agreement at any time with the parties' consent."

25. The Act is amended by inserting the following before section 49:

"§1.—*Director's decision on whether the security or development of a child is in danger*".

26. Section 51 of the Act is amended by replacing "the application of voluntary measures or" in the first paragraph by "an agreement on a short-term intervention or on voluntary measures, or".

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

"§2. — *Agreement on a short-term intervention*

"**51.1.** Where the director considers that he is able, in the short term, to put an end to an intervention with a child whose situation he has taken charge of, the director may propose an agreement on a short-term intervention to the parents and child.

Such an agreement must include the measures most conducive to putting an end to the situation endangering the security or development of the child and preventing its recurrence.

"**51.2.** The director may propose that the agreement on a short-term intervention include the measures applicable under section 54, except those entrusting a child to an alternative living environment.

"**51.3.** An agreement on a short-term intervention may be for a maximum period of 60 days after the director's decision to the effect that the security or development of the child is in danger.

It must be recorded in writing and may not be renewed.

"**51.4.** When proposing an agreement on a short-term intervention to the parents and child, the director must inform them that parents and a child 14 years of age or over have the right to refuse such an agreement. However, he must encourage a child under 14 years of age to adhere to the agreement if the child's parents accept it.

"**51.5.** If one of the parents or the child 14 years of age or over, parties to the agreement on a short-term intervention, withdraws from the agreement or the agreement ends before its expiry and if, in either case, the security or development of the child remains in danger, the director must propose an agreement on voluntary measures to the parents and child or refer the child's situation to the tribunal.

"**51.6.** If the security or development of the child is no longer in danger at the expiry of an agreement on a short-term intervention, the director shall put an end to his intervention. Otherwise, he shall propose an agreement on voluntary measures to the parents and child or refer the child's situation to the tribunal.

"**51.7.** Before reaching an agreement on a short-term intervention with the parents and child, the director must inform them of his obligations in the event that they withdraw from the agreement or that the agreement ends otherwise, regardless of when, and the security or development of the child remains in danger.

Before putting an end to the intervention or deciding on a new direction for the child in accordance with sections 51.5 and 51.6, the director must meet with the parents and child.

"**51.8.** Sections 52.1 and 55 and the first paragraph of section 57.2.1 apply, with the necessary modifications, to short-term interventions.

"§3.—*Agreement on voluntary measures*".

28. Section 52 of the Act is amended by replacing the first paragraph by the following paragraph:

"When proposing an agreement on voluntary measures to the parents and child, the director must, before reaching an agreement with them, inform them that parents and a child 14 years of age or over have the right to refuse such an agreement. However, he must encourage a child under 14 years of age to adhere to the agreement if the child's parents accept it."

29. Section 53 of the Act is amended by replacing "foster care measure referred to in subparagraph" in the second paragraph by "measure entrusting the child under subparagraph *e*, *e*.1 or".

30. Section 53.0.1 of the Act is replaced by the following section:

"**53.0.1.** If, during the maximum period provided for in section 53, one or more agreements contain a measure entrusting the child to an alternative living environment referred to in subparagraph *e*, *e*.1 or *j* of the first paragraph of section 54, the total period for which the child is so entrusted may not exceed, depending on the child's age at the time the first agreement containing such a measure is entered into,

(*a*) 12 months if the child is under two years of age;

(*b*) 18 months if the child is two to five years of age; or

(*c*) 24 months if the child is six years of age or over.

If the security or development of the child is still in danger and it is necessary for him to remain entrusted to such an alternative living environment at the expiry of the period that applies under the first paragraph, the director shall refer the matter to the tribunal."

31. Section 54 of the Act is amended by inserting the following subparagraph after subparagraph *e* of the first paragraph:

"(*e*.1) that the parents entrust the child to a kinship foster family chosen by the institution operating the child and youth protection centre;".

32. The Act is amended by inserting the following after section 56:

"**DIVISION III.1**

"REVIEW OF THE CHILD'S SITUATION".

33. Section 57 of the Act is amended by inserting ", except the situation of a child taken in charge under an agreement on a short-term intervention" after "whose situation he has taken in charge".

34. Section 57.2 of the Act is amended by replacing "of foster care" in subparagraph *d* of the first paragraph by "entrusting the child to an alternative living environment".

35. The heading of Division IV before section 62 of the Act is replaced by the following heading:

"CHILD ENTRUSTED TO AN ALTERNATIVE LIVING ENVIRONMENT BY THE TRIBUNAL".

36. Sections 62 to 64 of the Act are replaced by the following sections:

"**62.** When the tribunal orders that a child be entrusted to an institution operating a rehabilitation centre or hospital centre or to a foster family, it shall require the director to designate the institution or an institution operating a child and youth protection centre that has recourse to foster families, that the child may be entrusted to.

However, when making an order under the third paragraph of section 91.1, the tribunal may designate, by name, the foster family chosen by the institution operating a child and youth protection centre.

Furthermore, when it orders that the child be entrusted to a kinship foster family chosen by the institution operating a child and youth protection centre, the tribunal shall designate the foster family by name.

The director shall see to it that the conditions in which the child is placed are adequate.

Every institution operating a rehabilitation centre or a hospital centre and designated by the director in accordance with this section or subparagraph *b* of the fourth paragraph of section 46 is bound to admit the child contemplated in the order. Such an order may be executed by any peace officer.

The institution operating a child and youth protection centre must send a copy of the child's record to the executive director of the designated institution operating a rehabilitation centre.

"**62.1.** When the tribunal orders that the child be entrusted to an alternative living environment, the director may authorize the child to stay, for periods of not more than 15 days, with his father or mother, with a person who is important to the child, in particular his grandparents or other members of the extended family, with a foster family or within a body, provided those stays are in keeping with the intervention plan and respect the interest of the child.

With a view to preparing the child's return to his family or social environment, the director or a person authorized by the director under section 32 may authorize the child to stay with his father or mother, with a person who is important to the child, with a foster family or within a body for extended periods during the last 60 days of the order entrusting the child to an alternative living environment.

"**63.** If a child is placed in an intensive supervision unit in accordance with section 11.1.1, the executive director of the institution that maintains the unit must, without delay, send the Commission a notice giving the child's name, date of birth and gender, the authorization given by the director for a child under 14 years of age, if applicable, the placement start date and end date and the dates on which the child's situation is to be reassessed. The executive director must also, without delay, send the Commission the tribunal's decision or order if the executive director's decision to place the child in such a unit was referred to the tribunal.

If a child is subject to a measure intended to prevent him from leaving the facilities maintained by the institution, as provided for in section 11.1.2, the same information as that provided for in the first paragraph must also be sent without delay to the Commission by the executive director, with the necessary modifications.

"**64.** If the placement period for a child entrusted to an institution operating a rehabilitation centre by the tribunal ends during a school year, the institution must allow the child 14 years of age or over to stay there until the end of the school year if he consents to it. If the child is under 14 years of age, the placement shall continue with the consent of the parents and the director.

If the placement period for a child entrusted to another alternative living environment by the tribunal ends during a school year, the alternative living environment may allow the child to stay on the same conditions.

"**64.1.** An order entrusting a child to an alternative living environment ceases to have effect when the child reaches the age of 18 years.

However, if the child is entrusted to a foster family or an institution operating a rehabilitation centre or a hospital centre, the placement may continue in accordance with the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5) if the person consents to it.

An institution must allow a person who has reached the age of 18 years to stay there if the person consents to it and if his condition does not allow his return to or reinsertion in his home environment. The placement must be continued until the person's admission to another institution or any of its intermediate resources or to a family-type resource where he will receive the services required by his condition is assured."

37. Section 65 of the Act is replaced by the following section:

"**65.** The parents of a child entrusted to an alternative living environment are subject to the contribution fixed by regulation made under section 159 of the Act respecting health services and social services for Cree Native persons (chapter S-5) or under section 512 of the Act respecting health services and social services (chapter S-4.2), except in the following cases:

(1) the child is entrusted to an institution operating a hospital centre or a local community service centre or to a body;

(2) the child is entrusted to persons who have not entered into an agreement as a kinship foster family with an institution operating a child and youth protection centre."

38. Section 67 of the Act is amended by replacing "provided with foster care in a place" by "entrusted to an alternative living environment".

39. The Act is amended by inserting the following division after section 70:

"**DIVISION VI.01**

"EMANCIPATION

"**70.0.1.** When the tribunal is seized of an application for emancipation of a child under the third paragraph of article 37 of the Code of Civil Procedure (chapter C-25.01), the director must present to the tribunal an assessment of the child's social situation, together with a recommendation regarding the application for emancipation.

The tribunal may, as applicable, declare the simple or full emancipation of the child.

The rules of the Civil Code apply to such emancipation."

40. Section 70.1 of the Act is amended by replacing "protect the interest of the child and ensure" in the first paragraph by "ensure the interest of the child and".

41. Section 72.5 of the Act is amended, in the first paragraph,

(1) by replacing all occurrences of "authorization" by "consent";

(2) by replacing “celle” in the French text by “celui”.

42. Section 72.6 of the Act is replaced by the following section:

“**72.6.** Despite section 72.5, confidential information may, without the consent of the person to whom it relates or an order of the tribunal, be disclosed to any person, body or institution having responsibilities under this Act and to every court of justice called upon, in accordance with this Act, to make decisions respecting a child, where the disclosure is necessary for the purposes of this Act. The same applies to a person, body or institution called on to cooperate with the director, if the latter considers the disclosure necessary to ensure the child’s protection in accordance with this Act.

Despite section 72.5, confidential information may also be disclosed by the director or the Commission, according to their respective powers, without it being necessary to obtain the consent of the person to whom it relates or an order of the tribunal,

(1) to the Commission des normes, de l’équité, de la santé et de la sécurité du travail, where the disclosure is necessary for the application of the Crime Victims Compensation Act (chapter I-6) in respect of a claim relating to a child whose situation has been reported to the director under this Act;

(2) to the Director of Criminal and Penal Prosecutions, where the information is required for the prosecution of an offence under this Act;

(3) to the Minister of Families or a home child care coordinating office within the meaning of the Educational Childcare Act (chapter S-4.1.1), where the disclosure is necessary for the application of that Act; and

(4) to a school board, where the disclosure is necessary to ensure the monitoring of the child’s situation within the framework of an agreement described in section 37.8.

Furthermore, despite section 72.5, confidential information may be disclosed by the director, without the consent of the person to whom it relates or an order of the tribunal, to a person who acts as director outside of Québec, if the director has reasonable cause to believe that the security or development of a child is or may be considered to be in danger.

Disclosure of information must take place in a manner that will ensure its confidentiality.”

43. The Act is amended by inserting the following section after section 72.6:

"**72.6.0.1.** Despite section 72.5, as soon as a Native child must be removed from his family environment to be entrusted to an alternative living environment, the director must inform the person responsible for youth protection services in the community of the child's situation. In the absence of such a person, the director shall inform the person who assumes a role in matters of child and family services within the community. The director shall then solicit the cooperation of the person informed of the child's situation in order to foster the preservation of the child's cultural identity and, as far as possible, ensure that the child is entrusted to a member of his extended family or his community or nation.

Such information may be disclosed without it being necessary to obtain the consent of the person or persons concerned or an order of the tribunal. However, the director must inform the parents and the child if he is 14 years of age or over of such a disclosure."

44. Section 72.7 of the Act is amended by replacing the first paragraph by the following paragraphs:

"If there is reasonable cause to believe that the security or development of a child is in danger on any of the grounds set out in subparagraph *b*, *d* or *e* of the second paragraph of section 38, the director or the Commission, according to their respective powers, may, to ensure the protection of the child or of another child, disclose confidential information regarding the situation to the Director of Criminal and Penal Prosecutions or to a police force without it being necessary to obtain the consent of the person to whom it relates or an order of the tribunal. The disclosure must be limited to the information required to facilitate their intervention with regard to the reported situation. If the director or Commission considers it appropriate, he or it may also, for the same purpose, disclose such information to the Minister of Families or an institution or body exercising a responsibility in respect of the child concerned.

The director or the Commission may also disclose confidential information related to the situation that gave rise to the disclosure to the Director of Criminal and Penal Prosecutions, the Minister of Families or such an institution or body without the consent of the person to whom it relates or an order of the tribunal if such information is necessary for the exercise of their duties and responsibilities. Such a disclosure may be made until the end of the director's intervention in respect of the child."

45. Section 72.8 of the Act is amended by replacing "l'autorisation" in the first paragraph in the French text by "le consentement".

46. Section 72.9 of the Act is amended by replacing "37.4" in the last paragraph by "37.4.3".

47. Section 72.11 of the Act is amended

(1) by striking out "a benefit under the Act respecting family benefits (chapter P-19.1) for the purposes of section 323 of chapter 1 of the statutes of 2005," in the first paragraph;

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

"An institution may also communicate to the Canada Revenue Agency information contained in the record of a user who is a minor provided with foster care or placed, or who is a minor entrusted to a tutor under this Act, if communicating that information is necessary to allow the institution to receive the amounts paid under the Children's Special Allowances Act (Statutes of Canada, 1992, chapter 48, Schedule)."

48. The heading of Division I of Chapter V of the Act is replaced by the following heading:

"INTERVENTION OF THE TRIBUNAL".

49. Section 74 of the Act is repealed.

50. Section 74.0.1 of the Act is replaced by the following section:

"**74.0.1.** For the purpose of hearing and ruling on an application made to it, the tribunal may, taking into account the technological environment in place to support the business of the tribunals, use any appropriate technological means available to both the parties and the tribunal.

However, in all proceedings, witnesses are examined at the hearing. The tribunal may, nevertheless, after consulting the parties, allow a witness to be examined at a distance if the tribunal is of the opinion, after taking into account such factors as the issues raised in the application, the nature and length of the testimony, the witness's personal situation and ability to travel, and the costs that his presence would entail, that it is expedient to do so.

The technological means used to examine a witness at a distance must allow the witness to be identified, heard and seen live. If this is not possible, the tribunal may, after consulting the parties, allow a witness to be examined at a distance if the tribunal is of the opinion that it is necessary to do so due to the urgency of the situation or for exceptional reasons. In such a case, the technological means used must allow the witness to be identified and heard live.

This section also applies to clerks and justices of the peace in the exercise of their jurisdiction."

51. Section 74.2 of the Act is amended

(1) by replacing "of voluntary foster care by a foster family or an institution operating a rehabilitation centre" in paragraph *c* by "of a voluntary measure entrusting the child to an alternative living environment";

(2) by replacing "9 or 11.1.1" in paragraph *e* by "9, 11.1.1 or 11.1.2".

52. Section 76 of the Act is replaced by the following section:

"**76.** Every application must be accompanied by a notice stating the date, time and place it will be presented and must, not less than 10 days or more than 60 days before the hearing,

(1) be served personally by a bailiff on the parents, the child if he is 14 years of age or over, and any person who has been granted the status of party by the tribunal, or be notified to those persons by the director personally or by registered mail provided receipt of the document is attested to by the addressee; and

(2) be notified in accordance with the rules of the Code of Civil Procedure (chapter C-25.01) to the advocates of the parties mentioned in subparagraph 1, the director, the Commission if the application raises an encroachment of rights, or the Public Curator in tutorship or emancipation matters.

However, an application made under the third or fourth paragraph of section 81 must, within the same time and on the same conditions, be notified only to the director. It must also be filed at the office of the tribunal at least 10 days before the hearing. On receiving the application, the clerk shall send by registered mail to the parents and to the child if he is 14 years of age or over, at their last address entered in the record, a notice informing them of the filing of the application.

Any other written proceeding, document or notice must be notified using a method provided for in the Code of Civil Procedure that protects its confidentiality.

The tribunal may

(1) authorize a different method of service or notification if required in the circumstances;

(2) extend or reduce the service or notification time limit for exceptional reasons or in urgent cases; and

(3) dispense with service or notification for exceptional reasons, in urgent cases or if all the parties are present before the tribunal and waive it.

Applications addressed to the tribunal under the fourth paragraph must be presented in the district established under section 73.

The clerk may exercise the powers conferred on the tribunal in subparagraphs 1 and 2 of the fourth paragraph."

53. The Act is amended by inserting the following sections after section 76:

"**76.0.1.** To ensure the orderly progress of a proceeding, the tribunal may, in accordance with the directives issued by the chief judge, on his own initiative or on request, given the nature, character or complexity of the case, order that it be examined as soon as the application is filed to determine whether the tribunal considers it necessary to establish a case protocol in cooperation with the parties or hold a management conference. The tribunal may also determine with the parties the time limits and terms applicable to them.

"**76.0.2.** The parties are required to cooperate to establish the case protocol which, if considered necessary, sets out their agreements and undertakings and the issues in dispute, describes the steps to be taken to ensure the orderly progress of the proceeding, includes an assessment of the time completing these steps could require and sets the deadlines to be met.

The case protocol covers such aspects as

(1) preliminary exceptions and provisional measures;

(2) the advisability of holding a settlement conference or discussions with a view to submitting a draft agreement to the tribunal under section 76.3;

(3) the advisability of seeking one or more expert opinions and the nature of the opinion or opinions to be sought;

(4) the procedure and time limit for pre-hearing discovery and disclosure; and

(5) foreseeable incidental applications.

The tribunal may, in cooperation with the parties, amend the protocol to, among other reasons, include items that could not be determined.

The protocol is binding on the parties, who are each required to comply with it.

"**76.0.3.** When convening a case management conference, the tribunal acquaints itself with the issues of fact or law in dispute, discusses the case protocol, if applicable, with the parties and takes the appropriate case management measures. If it considers it useful, the tribunal may require undertakings from the parties as to the further conduct of the proceeding, or subject the proceeding to certain conditions.

The tribunal may also, even if a party is absent, hear the party that is present if the latter is ready to proceed on case management measures.

"**76.0.4.** At the case management conference, the tribunal may decide to hold a hearing of the parties, on the preliminary exceptions, or to hear the parties on the grounds of their defence, which are recorded in the minutes of the hearing. The tribunal may try the case immediately if the parties are ready to proceed, or postpone the hearing to another date set by the tribunal. It may also examine a draft agreement submitted to it under section 76.3.

Preliminary exceptions are presented and contested orally, but the tribunal may authorize the parties to submit the relevant evidence.

"**76.0.5.** For case management purposes, at any stage of a proceeding, the tribunal may decide, on its own initiative or on request, to

(1) take measures to simplify or expedite the proceeding and shorten the hearing by ruling, among other things, on the advisability of ordering the consolidation or separation of proceedings, of better defining the issues in dispute, of amending the pleadings, of limiting the length of the hearing, of admitting facts or documents, of authorizing affidavits in lieu of testimony or of determining the procedure and time limit for the disclosure of exhibits and other evidence between the parties, or by convening the parties to a case management conference or a settlement conference, or encouraging them to hold discussions with a view to submitting a draft agreement to the tribunal under section 76.3;

(2) assess the purpose and usefulness of seeking expert opinion, determine the mechanics of that process and set a time limit for submission of the expert report; and

(3) rule on any special requests made by the parties, modify the case protocol or order provisional measures as it considers appropriate.

"**76.0.6.** The tribunal's case management decisions are recorded in the minutes of the hearing and are considered to be part of the case protocol. Unless revised by the tribunal, they govern the conduct of the proceeding together with the case protocol."

54. Section 76.1 of the Act is amended by inserting the following paragraphs after the first paragraph:

"However, it may order the execution of the measure provided for in subparagraph *j* of the first paragraph of section 91 only if it concludes that the child's remaining with or returning to his parents or to his residence is likely to cause him serious harm. Such a measure may not exceed 60 days, unless the parties consent to a longer period or there are serious reasons warranting one.

The tribunal shall, without delay, inform the parents of the child who is the subject of a measure taken under this section."

55. Section 76.2 of the Act is repealed.

56. Section 76.3 of the Act is amended

(1) in the first paragraph,

(*a*) by inserting "including after a settlement conference," after "At any time after the filing of the application,";

(*b*) by replacing "submit a draft agreement on measures to put an end to the situation to the tribunal" by "submit a draft agreement or settlement on measures to put an end to the situation to the tribunal or to the judge who presided over the settlement conference";

(2) by inserting "or the judge" after "The tribunal" in the second paragraph.

57. Section 76.4 of the Act is amended

(1) by inserting "or settlement" after "draft agreement";

(2) by inserting "or the judge who presided over the settlement conference" after "the tribunal" and "or he" after "it".

58. Section 76.5 of the Act is repealed.

59. Section 77 of the Act is amended by replacing the first paragraph by the following paragraph:

"The tribunal tries the matter by, among other things, hearing all the evidence on which its decision or order is to be based."

60. Section 79 of the Act is repealed.

61. Section 81 of the Act is replaced by the following section:

"**81.** The child, the child's parents and the director are parties to the hearing.

The Commission may, *ex officio*, intervene at the hearing as if it were a party to it. The same applies to the Public Curator in tutorship and emancipation matters.

Any person who wishes to intervene at the hearing in the interest of the child may, on an application, testify before the tribunal and make representations if the person has information likely to enlighten the tribunal, and may, for that purpose, be assisted by an advocate. The tribunal may, for exceptional reasons, in urgent cases or if the parties present at the hearing consent to it, authorize the person to make the application orally.

For the requirements of the hearing, the tribunal may grant a person the status of party to the hearing if the tribunal considers it advisable to do so in the interest of the child. The status of party remains valid until withdrawn by a decision or order of the tribunal.

The director must, on request, inform a person who wishes to present an application under the third or fourth paragraph of the date, time and place of the hearing."

62. The Act is amended by inserting the following section after section 81:

"**81.1.** A person responsible for the youth protection services of a Native community or, in the absence of such a person, the person who assumes a role in child and family services in a Native community may testify and make representations before the tribunal at the hearing of any application concerning a Native child of that community and may, for those purposes, be assisted by an advocate.

That person may not otherwise participate in the hearing, unless the person has obtained the tribunal's authorization to do so.

Except in the case of an application under section 47, the director must, as soon as possible, inform the person responsible for the youth protection services of a Native community or, in the absence of such a person, the person who assumes a role in child and family services in a Native community of the date, time and place of the hearing of any application concerning a Native child of that community, of the subject of such an application and of the person's right to participate in the hearing to the extent provided for in this section."

63. The Act is amended by inserting the following section after section 82:

"**83.** A person or foster family is admitted to the hearing of any application concerning the child entrusted to the person or foster family.

The person or foster family may testify and make representations before the tribunal at the hearing and may, for those purposes, be assisted by an advocate.

The person or foster family may not otherwise participate in the hearing, unless it has obtained the tribunal's authorization to do so.

Except in the case of an application under section 47, the director must, as soon as possible, inform the person or foster family of the date, time and place of the hearing of any application concerning the child entrusted to the person or foster family, of the subject of such an application and of the person's or foster family's right to be admitted to the hearing and participate in it to the extent provided for in this section."

64. Section 84 of the Act is amended by replacing "person" in the second paragraph by "party".

65. Section 85 of the Act is replaced by the following section:

"**85.** Unless the context indicates otherwise and subject to the special provisions of this Act, Books I and II of the Code of Civil Procedure (chapter C-25.01), except the second paragraph of article 10, the second, third and fourth paragraphs of article 31, articles 48, 54, 72, 142, 145 to 147, 155, 156, 166, 172 to 178, 180 to 183, 217 to 230, 243 and 246 to 252 and the third paragraph of article 279, apply, with the necessary modifications. For the purposes of article 74, the time limit is five days.

Articles 321, 325 to 327, 334, the second paragraph of article 336 and articles 337, 338, 349, 350 and 489 to 508 of that Code also apply in the same manner."

66. The Act is amended by inserting the following section after section 89:

"**89.1.** The defence is to be oral."

67. Section 90 of the Act is replaced by the following section:

"**90.** Every decision or order of the tribunal must give reasons.

The decision or order must be recorded in writing within 60 days after it is rendered at the hearing or after the matter is taken under advisement. If that time limit is not complied with, the Chief Judge may, on his own initiative or on a party's application, extend it or remove the judge from the case.

However, in the case of a decision or order concerning the extension of immediate protective measures or concerning provisional measures, the entry of the decision or order and main reasons for it in the minutes of the hearing, attested by the person who rendered the decision or order, is sufficient."

68. Section 91 of the Act is amended

(1) by inserting the following subparagraph after subparagraph *e* of the first paragraph:

"(*e*.1) that the child be entrusted to a kinship foster family chosen by the institution operating a child and youth protection centre;";

(2) by replacing "place where the child may be provided with foster care and state how long the child is to stay at each of those places" in the third paragraph by "environment to which the child may be entrusted and state how long the child is to stay in each of those environments".

69. Section 91.1 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

"If the tribunal orders that a child be entrusted to an alternative living environment under subparagraph *e*, *e*.1 or *j* of the first paragraph of section 91, the total period for which the child is so entrusted may not exceed, depending on the child's age at the time the order is made,

(*a*) 12 months if the child is under two years of age;

(*b*) 18 months if the child is two to five years of age; or

(*c*) 24 months if the child is six years of age or over.

To determine how long the child is to be entrusted, the tribunal must, if it concerns the same situation, take into account the duration of any measure entrusting the child to an alternative living environment included in an agreement on the voluntary measures referred to in subparagraph *e*, *e*.1 or *j* of the first paragraph of section 54. It must also take into account the duration of any measure entrusting the child to an alternative living environment it previously ordered under the first paragraph. It may also take into account any prior period when the child was entrusted to an alternative living environment under this Act."

70. Section 91.2 of the Act is amended by replacing "a foster care measure under subparagraph" by "that the child be entrusted to an alternative living environment under subparagraph *e*, *e*.1 or".

71. Section 95 of the Act is amended by striking out subparagraph *a* of the third paragraph and the last paragraph.

72. Section 96 of the Act is amended

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

"(*k*) the Public Curator, with regard to the records of the tribunal kept under sections 70.0.1 to 70.6.";

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

"In addition, a person who proves a legitimate interest may be authorized by the tribunal to take cognizance of a document the tribunal specifies or to receive a copy or duplicate of it.";

(3) by inserting "referred to in the first paragraph and" after "person" in the last paragraph.

73. Section 96.1 of the Act is amended by replacing "of a decision, order" by "of a document".

74. Section 100 of the Act is amended by inserting ", unless, given the circumstances, the Court decides it would be preferable to hear it in another district" at the end of the second paragraph.

75. Section 101 of the Act is amended by inserting "the Public Curator," after "Commission,".

76. Section 102 of the Act is amended by inserting ", if applicable," after "transmission of the record and".

77. Section 103 of the Act is replaced by the following sections:

"**103.** The appeal is brought by filing a notice of appeal, together with proof of service on or notification to the respondent, at the office of the Court within 30 days of the date on which the decision or order is recorded in writing.

The time limit for appeal is a strict time limit, and the right to appeal is forfeited on its expiry. Nevertheless, the Court may authorize the appeal if it considers that the party has a reasonable chance of success and that, in addition, it was impossible in fact for the party to act earlier.

"**103.1.** In addition to being served on or notified to the respondent, the notice of appeal must be served on or notified to the advocate who represented him in first instance.

Within 10 days after service or notification of the notice of appeal, the respondent must file a representation statement giving the name and contact information of the advocate representing him or, if the respondent is not represented, a statement indicating as much.

The advocate who represented the respondent in first instance, if no longer acting for him, must so inform the appellant, the respondent and the office of the Court of Appeal without delay."

78. Section 104 of the Act is amended

(1) by inserting "the conclusions of the decision or order to be appealed," after "the description of the parties,";

(2) by replacing "of the court that rendered the decision or the order" by "of the district in which the decision or the order was rendered".

79. Section 106 of the Act is replaced by the following sections:

"**106.** The clerk of the Court who receives the notice of appeal shall transmit a copy of the notice of appeal to the office of the tribunal. The clerk of the tribunal shall inform the judge who rendered the decision or order of the appeal and transmit the record of the case, together with a list of the documents it contains and a list of the entries made in the register, to the Court without delay.

As soon as the clerk of the tribunal receives a copy of the notice of appeal, he shall also take the necessary steps to obtain the transcript of the witnesses' depositions, unless the Court, at the appellant's request, exempts him from this obligation. As soon as he obtains the transcript, he shall transmit the original to the office of the Court and copies to the parties or their advocate. If it is impossible for him to obtain it, he shall inform the Court clerk and the parties or their advocate.

"**106.1.** If the appellant is not able, before the expiry of the time limit for appeal, to provide in the notice of appeal a detailed statement of all the grounds it plans to argue, the Court may, on an application and if serious reasons so warrant, authorize the filing of a supplementary statement within a time and on the conditions it specifies."

80. Section 109 of the Act is amended by replacing "service on" by "notification to".

81. Section 110 of the Act is repealed.

82. Section 112 of the Act is amended by inserting "or quash" after "uphold" in paragraph *a*.

83. Section 115 of the Act is amended by striking out "of that Court or".

84. Section 116 of the Act is amended by replacing "according to the place where an appeal from a judgment in a civil matter would be instituted" by "according to their respective territorial jurisdictions set out in article 40 of the Code of Civil Procedure (chapter C-25.01)".

85. Sections 117 to 127 of the Act are replaced by the following section:

"**117.** Subject to the provisions of this Act, Title IV of Book IV of the Code of Civil Procedure (chapter C-25.01) applies, with the necessary modifications, to this division.

For the purposes of that Title,

(1) the Superior Court is considered to be the tribunal of first instance;

(2) the contentions of the parties are stated in their memorandums, unless the Court of Appeal determines it is advisable to proceed using briefs; and

(3) all of the depositions and evidence may be filed in hard copy, despite the second paragraph of article 370 of that Code."

86. Section 128 of the Act is amended

(1) by inserting "or any of its judges" after "The Court of Appeal";

(2) by replacing "any order considered appropriate" by "any appropriate order".

87. Section 129 of the Act is amended

(1) by inserting "82 to 84, 85, 92, 94, 94.1," after "Sections";

(2) by replacing "104 to 110" by "105, 107 to 109".

88. Section 132 of the Act is amended by replacing subparagraph *k* of the first paragraph by the following subparagraph:

"(*k*) determine the conditions applicable to placement in an intensive supervision unit, as provided for in section 11.1.1, and to measures intended to prevent a child from leaving the facilities maintained by the institution operating a rehabilitation centre, as provided for in section 11.1.2."

89. The Act is amended by inserting the following section after section 135.2.1:

"**135.2.2.** Any member of a police force may enforce the provisions of this Act whose violation constitutes an offence in any territory in which he provides police services."

90. The Act is amended by replacing all occurrences of "executory" in sections 93, 114 and 131 by "enforceable".

OTHER AMENDING PROVISIONS

CIVIL CODE OF QUÉBEC

91. The Civil Code of Québec is amended by inserting the following subdivision after article 176:

"§3. — *Certificate of emancipation*

"**176.1.** The clerk may issue, to an emancipated minor who so requests, a certificate attesting to his emancipation by the court. The certificate states whether the emancipation is simple or full."

CODE OF PENAL PROCEDURE

92. Article 6 of the Code of Penal Procedure (chapter C-25.1) is amended by adding the following paragraph at the end:

"However, article 7 does not apply to persons who are 20 years of age or over on the date their detention begins."

93. Article 368 of the Code is amended by replacing "by registered mail" at the end of the second paragraph by "using the most appropriate means of consultation, as determined by the chief justice".

EDUCATION ACT

94. The Education Act (chapter I-13.3) is amended by inserting the following section after section 214.2:

"**214.3.** A school board must enter into an agreement with an institution operating a child and youth protection centre in its territory concerning the services to be provided to a child and his parents by the health and social services network and the education network if the child is the subject of a report for a situation of educational neglect in connection with the schooling the child receives or with the child's compliance with compulsory school attendance under subparagraph iii of subparagraph 1 of subparagraph *b* of the second paragraph of section 38 of the Youth Protection Act (chapter P-34.1).

The agreement must establish a method of cooperation to ensure the child's situation is monitored.

The agreement must cover, among other aspects, the continuity and complementarity of the services provided and the actions to be taken jointly. The parties are required to share the information necessary for the implementation of the agreement."

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

95. Section 65 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) is amended by replacing the second paragraph by the following paragraph:

"Subject to the second paragraph of section 68, the institution itself recruits resources on the basis of its users' needs. It also sees to their assessment in compliance with the general criteria determined by the Minister."

96. Section 68 of the Act is amended

(1) by replacing "second" by "third";

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

"In addition, one or two persons who fit the description given in the second paragraph of section 312 of the Act and who have entered into an agreement with an institution, except with regard to the reference to their recognition, are a kinship foster family."

ACT RESPECTING THE SHARING OF CERTAIN HEALTH INFORMATION

97. Section 113 of the Act respecting the sharing of certain health information (chapter P-9.0001) is amended

(1) by replacing "the information concerning the child that is held in the health information banks in the clinical domains or in the electronic prescription management system for medication" in the first paragraph by "the health information concerning the child that is referred to in the first paragraph of section 112";

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

"The person having parental authority over a minor child under the age of 14 is entitled to be informed of and to receive the health information concerning the child that is referred to in the first paragraph of section 112. However, the person's right is denied in cases where a director of youth protection determines, on the basis of the information contained in the record he keeps on the child, that the release of any or all of that health information causes or could cause harm to the child's health in any of the following situations:

(1) the assessment of the child's situation and living conditions under section 49 of the Youth Protection Act (chapter P-34.1) is ongoing; or

(2) the situation of the child is or has previously been taken in charge by a director of youth protection under section 51 of that Act."

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

98. Section 312 of the Act respecting health services and social services (chapter S-4.2) is amended by inserting the following paragraph after the first paragraph:

"In addition, one or two persons who have been assessed by a public institution under sections 305 and 314 after having been entrusted, under the Youth Protection Act (chapter P-34.1) and for a specified time, with a child designated by name may also be recognized as a foster family, in particular as

a kinship foster family. In making its assessment, the institution must, in particular, take into consideration the important ties the child has with that person or those persons."

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES FOR CREE NATIVE PERSONS

99. Section 1 of the Act respecting health services and social services for Cree Native persons (chapter S-5) is amended by inserting ", or a family which has been assessed by a social service centre after being entrusted, under the Youth Protection Act (chapter P-34.1) and for a specified time, with a child designated by name, which family may then be designated as a "kinship foster family" or "customary care foster family"" at the end of subparagraph *o* of the first paragraph.

100. Section 152 of the Act is amended by replacing "through which children or adults have been entrusted to it" in the third paragraph by "that assessed it".

COURTS OF JUSTICE ACT

101. Section 146 of the Courts of Justice Act (chapter T-16) is amended

(1) by replacing "way of a consultation held at his request by registered mail" in the first paragraph and "means of a consultation held at his request by registered mail" in the second paragraph by "the most appropriate means of consultation, as determined by the chief judge";

(2) by striking out the third paragraph.

102. Section 147 of the Act is amended

(1) by replacing ", other than those of the Civil Division," in the first paragraph by "in criminal and penal matters";

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

"Other regulations are adopted in accordance with the Code of Civil Procedure (chapter C-25.01)."

REGULATION RESPECTING THE CONDITIONS OF PLACEMENT IN AN INTENSIVE SUPERVISION UNIT

103. The title of the Regulation respecting the conditions of placement in an intensive supervision unit (chapter P-34.1, r. 6) is replaced by the following title:

"REGULATION RESPECTING CONDITIONS APPLICABLE TO THE USE OF CERTAIN SUPERVISION MEASURES".

104. The Regulation is amended by inserting the following before section 1:

"**DIVISION I**

"CONDITIONS APPLICABLE TO PLACEMENT IN AN INTENSIVE SUPERVISION UNIT".

105. Section 1 of the Regulation is amended

(1) by replacing "of the child" in the first paragraph by "of the child's situation";

(2) by replacing "the child's characteristics" in subparagraph 2 of the second paragraph by "the characteristics of the child and of his or her environment";

(3) by adding the following subparagraph at the end of the second paragraph:

"(5) the child's participation in his or her rehabilitation process."

106. Section 2 of the Regulation is amended by replacing the first paragraph by the following paragraph:

"A child placed in an intensive supervision unit must receive rehabilitation services as well as services to ensure he or she receives schooling. Clinical support for the child must be sustained and personalized."

107. Section 3 of the Regulation is amended by replacing "review" in the first paragraph by "reassess".

108. The Regulation is amended by inserting the following section after section 3:

"**3.1.** If, during reassessment of the child's situation, the executive director of the institution or the person the executive director authorizes in writing allows a child to carry out activities outside the intensive supervision unit during a transition period, that period may not exceed 5 consecutive days and the activities during that period are limited to 12 consecutive hours. The activities must, among other things, allow the child to test his or her progress in a less supervised environment than that of the intensive supervision unit and must facilitate his or her integration into or return to an open rehabilitation unit."

109. Section 6 of the Regulation is amended

(1) by replacing "6 months" by "3 months";

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

"The report must include, for the period concerned,

(1) the number of placements in an intensive supervision unit;

(2) the number of children who have been the subject of such a measure, broken down by age and gender;

(3) the percentage of children placed in the institution's facilities who have been the subject of such a measure;

(4) the average number of placements in this type of unit per child who has been the subject of such a measure; and

(5) the average length of placement in this type of unit."

110. The Regulation is amended by inserting the following division after section 7:

"**DIVISION II**

"CONDITIONS APPLICABLE TO THE USE OF MEASURES INTENDED TO PREVENT A CHILD FROM LEAVING THE FACILITIES MAINTAINED BY THE INSTITUTION

"**7.1.** The decision of the executive director of an institution or the person the executive director authorizes in writing to use a measure intended to prevent a child from leaving the facilities maintained by the institution must be in writing and give reasons. The decision must be based on an assessment of the child's situation that shows there is reasonable cause to believe that the child is at risk of running away and thus placing himself or herself or others in danger, without the child's situation warranting placement in an intensive supervision unit.

The assessment must be made with the same recognized clinical tools as those used to assess the situation of the child before placement in an intensive supervision unit.

"**7.2.** If a child is the subject of a measure intended to prevent him or her from leaving the facilities maintained by the institution, the child must receive rehabilitation services and services to ensure he or she receives schooling. Clinical support for the child must be adapted to the child's needs.

The intervention plan developed for the child must take the situation into account.

"**7.3.** The executive director of the institution or the person the executive director authorizes in writing must reassess the child's situation as soon as the child's clinical situation so requires to ensure that the use of the measure intended to prevent him or her from leaving the facilities maintained by the institution is still warranted or that the child's situation does not warrant placement in an intensive supervision unit.

The child may not be the subject of such a measure for a period exceeding 7 days without the measure's advisability being reassessed.

"**7.4.** Sections 4, 5 and 6 apply, with the necessary modifications, to this division."

REGULATION ESTABLISHING THE REGISTER OF REPORTED CHILDREN

111. Section 4 of the Regulation establishing the Register of Reported Children (chapter P-34.1, r. 7) is amended by replacing "37.4" in the last paragraph by "37.4.3".

REGULATION RESPECTING THE REVIEW OF THE SITUATION OF A CHILD

112. Section 1 of the Regulation respecting the review of the situation of a child (chapter P-34.1, r. 8) is amended by replacing "in foster care" in subparagraphs 2 and 3 of the second paragraph by "entrusted to an alternative living environment".

113. Section 3 of the Regulation is amended by adding the following subparagraph at the end of paragraph 4:

"(*f*) the perception and assessment of the situation by the foster family or by the person to whom the child has been entrusted;".

EDUCATIONAL CHILDCARE REGULATION

114. Section 76 of the Educational Childcare Regulation (chapter S-4.1.1, r. 2) is amended by replacing the second paragraph by the following paragraphs:

"Despite the first paragraph, the coordinating office must immediately suspend the recognition of a home childcare provider if the provider or, if applicable, the provider's assistant or a person residing in the residence where the childcare is provided, is implicated by a report that has been accepted for evaluation by the director of youth protection. The same applies in cases where any of those persons is implicated by a report leading to a disclosure of confidential information by the director of youth protection to the Director of Criminal and Penal Prosecutions or to a police force under section 72.7 of the Youth Protection Act (chapter P-34.1).

In the cases referred to in the second paragraph, the coordinating office must notify the provider as well as the parents of the children it provides homecare to of the suspension in writing without delay, and give the provider an opportunity to submit observations as soon as possible and, in all cases, within 10 days."

TRANSITIONAL AND FINAL PROVISIONS

115. An agreement entered into between an institution operating a child and youth protection centre and a Native community or a group of such communities before (*insert the date of coming into force of section 16 of this Act*) and dealing, in particular, with one or more of the elements provided for in section 37.6 of the Youth Protection Act (chapter P-34.1), enacted by section 16, in connection with the exercise of the institution's responsibilities in foster family matters, is considered to have been entered into under that section 37.6 only for the elements provided for in that section.

The elements not agreed on in writing must be confirmed by the parties in a written agreement entered into not later than (*insert the date that is 24 months after the date of coming into force of section 16*).

116. Until a regulation is made to determine the contribution of users who are taken in charge by a family-type resource under section 512 of the Act respecting health services and social services (chapter S-4.2), an institution that has entered into an agreement with a kinship foster family must require the parents of a child who is entrusted to that family to pay the contribution required from them under section 65 of the Youth Protection Act, as replaced by section 37, and under subdivision 1 of Division VII of Part VI of the Regulation respecting the application of the Act respecting health services and social services for Cree Native persons (chapter S-5, r. 1).

117. The agreements described in section 37.8 of the Youth Protection Act, enacted by section 17, and in section 214.3 of the Education Act (chapter I-13.3), enacted by section 94, must be entered into before (*insert the date that is 12 months after the date of coming into force of sections 17 and 94*).

118. This Act applies as soon as it comes into force. However,

(1) for the purposes of sections 53.0.1 and 91.1 of the Youth Protection Act, as amended respectively by sections 30 and 69, the situation of a child who, on (*insert the date of coming into force of subparagraph c.2 of the first paragraph of section 1 of the Youth Protection Act, enacted by paragraph 1 of section 1 of this Act*), is entrusted under subparagraph *e* of the first paragraph of section 54 or subparagraph *e* of the first paragraph of section 91 of the Youth Protection Act remains governed by the former Act until the director puts an end to his intervention or until the tribunal makes an order aimed at ensuring continuity of care, stable relationships and stable living conditions;

(2) appeals to the Superior Court that have already been initiated remain governed by the procedure set out in the former Act; and

(3) appeals to the Court of Appeal for which an application for leave to appeal has already been served on 5 October 2017 remain governed by the procedure set out in the former Act.

119. The provisions of this Act come into force on 5 October 2017, except

(1) paragraph 1, to the extent that it enacts subparagraph *c*.2 of the first paragraph of section 1 of the Youth Protection Act, and paragraphs 2 to 4 of section 1, sections 2 to 8, 14 to 20, 22, 24, 25 to 31, 33 to 39, 41 to 46, 51, 68 to 70, 88, 94 to 96, 98 to 100 and 103 to 117, which come into force on the date or dates to be set by the Government;

(2) sections 62 and 63, which come into force on the date to be set by the Government, but not later than 1 January 2018.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 19
AN ACT TO FOSTER ADHERENCE TO STATE RELIGIOUS NEUTRALITY AND, IN PARTICULAR, TO PROVIDE A FRAMEWORK FOR REQUESTS FOR ACCOMMODATIONS ON RELIGIOUS GROUNDS IN CERTAIN BODIES

Bill 62
Introduced by Madam Stéphanie Vallée, Minister of Justice
Introduced 10 June 2015
Passed in principle 15 November 2016
Passed 18 October 2017
Assented to 18 October 2017

Coming into force: **on the date of assent, except sections 11, 13, 14, 20 and 21, which come into force on the date or dates to be set by the Government or not later than 1 July 2018**

Legislation amended:

Educational Childcare Act (chapter S-4.1.1)

Explanatory notes

The purpose of this Act is to establish measures to foster adherence to State religious neutrality. For that purpose, it provides, in particular, that personnel members of public bodies must demonstrate religious neutrality in the exercise of their functions, being careful to neither favour nor hinder a person because of the person's religious affiliation or non-affiliation or because of their own religious convictions or beliefs or those of a person in authority. However, this duty does not apply to personnel members of certain bodies while they are providing spiritual care and guidance services, or providing instruction of a religious nature.

Under the Act, personnel members of public bodies and certain other bodies as well as elected persons must exercise their functions with their face uncovered. In addition, persons who request a service from such a personnel member or person must have their face uncovered when the service is provided.

The Act establishes the conditions under which accommodations on religious grounds may be granted as well as the specific elements that must be considered when dealing with certain accommodation requests.

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Éditeur officiel
Québec

Explanatory notes (*cont'd*)

Under the Act, the Minister must establish guidelines for dealing with requests for accommodations on religious grounds in order to support bodies in their application of such requests.

The Act specifies that the measures it introduces must not be interpreted as affecting the emblematic and toponymic elements of Québec's cultural heritage, in particular its religious cultural heritage, that testify to its history.

Lastly, special measures with respect to educational childcare services are introduced to ensure that, among other considerations, children's admission is not related to their learning a specific religious belief, dogma or practice and that the activities organized by subsidized childcare providers do not involve learning of a religious or dogmatic nature.

Chapter 19

AN ACT TO FOSTER ADHERENCE TO STATE RELIGIOUS NEUTRALITY AND, IN PARTICULAR, TO PROVIDE A FRAMEWORK FOR REQUESTS FOR ACCOMMODATIONS ON RELIGIOUS GROUNDS IN CERTAIN BODIES

[*Assented to 18 October 2017*]

AS Québec is a democratic, pluralistic and inclusive society that fosters harmonious intercultural relations;

AS the Québec State and its institutions are the reflection of Québec's history;

AS the Québec State and its institutions are founded, among other things, on the principles of the rule of law, separation between the State and religious institutions, and the State's religious neutrality;

AS the Charter of human rights and freedoms provides that every person is the possessor of the fundamental freedoms, including freedom of conscience, religion, opinion and expression, which includes the freedom to manifest one's religion and beliefs, alone or in community with others, both publicly and privately, by teaching, practices, worship and the performance of rites;

AS the Charter of human rights and freedoms recognizes the equality of women and men;

AS the rights and freedoms of the person are inseparable from the rights and freedoms of others and from the common well-being;

AS the State's religious neutrality is necessary to ensure that all are treated without discrimination based on religion, and as such neutrality is demonstrated, in particular, by the conduct of its personnel in the exercise of their functions;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE

1. This Act affirms the religious neutrality of the State in order to ensure that all are treated with proper regard for their recognized rights and freedoms, including freedom of religion for personnel members of public bodies. To that end, the Act imposes a duty of religious neutrality, in particular on personnel members of public bodies in the exercise of the functions of office.

A further purpose of the Act is to recognize the importance of having one's face uncovered when public services are provided and received so as to ensure quality communication between persons and allow their identity to be verified, and for security purposes.

The Act also sets out criteria to be taken into consideration when dealing with requests for accommodations on religious grounds resulting from the application of the Charter of human rights and freedoms (chapter C-12).

CHAPTER II

MEASURES FOSTERING ADHERENCE TO STATE RELIGIOUS NEUTRALITY

DIVISION I

SCOPE

2. The measures set out in this chapter apply to the personnel members of the following public bodies:

(1) government departments;

(2) budget-funded bodies, bodies other than budget-funded bodies and government enterprises listed in Schedules 1 to 3 to the Financial Administration Act (chapter A-6.001);

(3) bodies whose personnel is appointed in accordance with the Public Service Act (chapter F-3.1.1);

(4) government agencies listed in Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2);

(5) municipalities, metropolitan communities, intermunicipal boards and municipal housing bureaus, with the exception of municipalities governed by the Cree Villages and the Naskapi Village Act (chapter V-5.1) or the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1);

(6) public transit authorities, the Autorité régionale de transport métropolitain and any other operator of a shared transportation system;

(7) school boards established under the Education Act (chapter I-13.3), the Comité de gestion de la taxe scolaire de l'île de Montréal, general and vocational colleges established under the General and Vocational Colleges Act (chapter C-29), and university-level educational institutions listed in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1);

(8) public institutions governed by the Act respecting health services and social services (chapter S-4.2), except public institutions referred to in Parts IV.1 and IV.3 of that Act, joint procurement groups referred to in section 383 of that Act, and health communication centres referred to in the Act respecting pre-hospital emergency services (chapter S-6.2); and

(9) bodies to which the National Assembly or any of its committees appoints the majority of the members.

All directors or members of a body referred to in the first paragraph, except elected persons, who receive remuneration, other than a reimbursement of expenses, from such a body are also considered personnel members of the body.

3. For the purposes of this chapter, the following are also personnel members of a public body:

(1) National Assembly personnel members and Lieutenant-Governor staff members;

(2) persons appointed or designated by the National Assembly to an office under its authority and the personnel directed by them;

(3) persons whose personnel is appointed in accordance with the Public Service Act and the personnel directed by them;

(4) commissioners appointed by the Government under the Act respecting public inquiry commissions (chapter C-37) and the personnel directed by them;

(5) any other person appointed by the Government or by a minister to exercise an adjudicative function within the administrative branch, including arbitrators whose names appear on a list drawn up by the Minister of Labour in accordance with the Labour Code (chapter C-27);

(6) peace officers; and

(7) physicians, dentists and midwives who practise in a centre operated by a public institution referred to in subparagraph 8 of the first paragraph of section 2.

DIVISION II

DUTY OF PERSONNEL MEMBERS OF PUBLIC BODIES

4. Adherence to the principle of State religious neutrality includes, in particular, the duty for personnel members of public bodies to act, in the exercise of their functions, so as to neither favour nor hinder a person because of the person's religious affiliation or non-affiliation or because of their own religious convictions or beliefs or those of a person in authority.

5. The duty of religious neutrality does not apply to personnel members while they are providing spiritual care and guidance services in a university-level educational institution or general and vocational college referred to in subparagraph 7 of the first paragraph of section 2, in a centre operated by a public institution referred to in subparagraph 8 of that paragraph or in a correctional facility governed by the Act respecting the Québec correctional system (chapter S-40.1).

Nor does that duty apply to personnel members while they are providing instruction of a religious nature in a university-level educational institution.

6. Despite the duty of religious neutrality, health professionals may refuse to recommend or provide professional services because of their personal convictions, as permitted by law.

DIVISION III

CONTRACTUAL MEASURES

7. A public body referred to in the first paragraph of section 2 may require any person or partnership with whom it has entered into a service contract or subsidy agreement to fulfill the duty set out in Division II if the contract or agreement relates to the provision of services that are inherent in the body's mission or that are performed in its personnel's place of work. The same applies to any person in authority referred to in any of paragraphs 2 to 4 of section 3.

CHAPTER III

MEASURES WITHIN VARIOUS BODIES

DIVISION I

SCOPE

8. The measures set out in this chapter apply to the personnel members of a body who are referred to in Chapter II and to the personnel members of the following bodies:

(1) childcare centres, home childcare coordinating offices and subsidized day care centres governed by the Educational Childcare Act (chapter S-4.1.1);

(2) institutions accredited for the purposes of subsidies under the Act respecting private education (chapter E-9.1) and institutions whose instructional program is the subject of an international agreement within the meaning of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1); and

(3) private institutions under agreement, intermediary resources and family-type resources governed by the Act respecting health services and social services.

For the purposes of this chapter, recognized subsidized home childcare providers governed by the Educational Childcare Act and persons directed by them are also considered personnel members of a body. The same applies to persons not otherwise subject to this chapter, while they are exercising functions provided for by law for which they were appointed or designated by the Government or a minister.

9. Section 10 applies, with the necessary modifications, to

(1) Members of the National Assembly;

(2) elected municipal officers, except the officers of municipalities governed by the Cree Villages and the Naskapi Village Act or the Act respecting Northern villages and the Kativik Regional Government; and

(3) commissioners of school boards established under the Education Act.

DIVISION II

SERVICES WITH FACE UNCOVERED

10. Personnel members of a body must exercise their functions with their face uncovered.

Similarly, persons who request a service from a personnel member of a body referred to in this chapter must have their face uncovered when the service is provided.

DIVISION III

ACCOMMODATIONS ON RELIGIOUS GROUNDS

11. When dealing with a request for an accommodation on religious grounds resulting from the application of section 10 of the Charter of human rights and freedoms, the body must make sure that

(1) the request is serious;

(2) the accommodation requested is consistent with the right to equality of women and men and the right of every person to be treated without discrimination;

(3) the accommodation requested is consistent with the principle of State religious neutrality; and

(4) the accommodation is reasonable in that it does not impose undue hardship with regard to, among other considerations, the rights of others, public health and safety, the proper operation of the body, and the costs involved.

An accommodation may be granted only if the person making the request has cooperated in seeking a solution that meets the criterion of reasonableness.

12. The Minister must establish guidelines for dealing with requests for accommodations on religious grounds in order to support bodies in their application of section 11.

The guidelines must be published on the website of the Ministère de la Justice.

13. When a request for an accommodation on religious grounds by a personnel member involves an absence from work, more specific consideration must be given to the following factors:

(1) the frequency and duration of absences on such grounds;

(2) the size of the administrative unit to which the person making the request belongs, the ability of the unit to adapt, and the interchangeability of the body's workforce;

(3) the consequences of the absence on the work of the person making the request, on the work of other personnel members and on the organization of services;

(4) the possible arrangements by the person making the request, including modifying their work schedule, accumulating or using their bank of hours or vacation days, or their undertaking to make up the hours missed; and

(5) fairness with regard to the employment conditions of other personnel members, including the number of days of paid leave and work schedules.

14. If a request for an accommodation on religious grounds concerns a student attending an educational institution established by a school board, the school board must take into account the objectives set out in the Education Act to ensure that the request does not compromise

(1) compulsory school attendance;

(2) the basic school regulations established by the Government;

(3) the school's educational project;

(4) the mission of schools, which is to impart knowledge to students, foster their social development and give them qualifications, in keeping with the principle of equal opportunity, while enabling them to undertake and achieve success in a course of study; and

(5) the ability of the institution to provide students with the educational services provided for by law.

This section also applies to institutions accredited for purposes of subsidies under the Act respecting private education, except such institutions that provide college instruction services, with the necessary modifications.

DIVISION IV

CONTRACTUAL MEASURES

15. A public body to which the first paragraph of section 2 or subparagraphs 1 to 3 of the first paragraph of section 8 apply may require, of any person or partnership with whom it has entered into a service contract or subsidy agreement, that the person or partnership's personnel members exercise their functions with their face uncovered if the contract or agreement relates to the provision of services that are inherent in the body's mission or that are performed in its personnel's place of work. The same applies to any person in authority referred to in any of paragraphs 2 to 4 of section 3.

CHAPTER IV

INTERPRETATIVE AND MISCELLANEOUS PROVISIONS

16. The measures introduced in this Act must not be interpreted as affecting the emblematic and toponymic elements of Québec's cultural heritage, in particular its religious cultural heritage, that testify to its history.

17. It is incumbent on the person exercising the highest administrative authority over the personnel members referred to in Chapters II and III to take the necessary measures to ensure compliance with the measures set out in those chapters. For that purpose, the person must designate an accommodation officer within the personnel.

The functions of the officer are to consist in advising the person and the personnel members of the body regarding accommodation matters, and making recommendations or giving opinions to assist them in dealing with any requests received.

18. The first guidelines established by the Minister in accordance with section 12 must be examined by the competent committee of the National Assembly within 60 days of their publication.

19. The Minister of Justice is responsible for the administration of this Act.

CHAPTER V

AMENDING PROVISIONS

EDUCATIONAL CHILDCARE ACT

20. The Educational Childcare Act (chapter S-4.1.1) is amended by inserting the following section after section 90:

"**90.1.** In order to foster social cohesion and facilitate the integration of children without regard to social or ethnic origin or religious affiliation, subsidized childcare providers must ensure that

(1) children's admission is not related to their learning a specific religious belief, dogma or practice;

(2) the objective of educational activities and communication is not to teach such a belief, dogma or practice; and

(3) a repeated activity or practice stemming from a religious precept is not authorized if its aim, through words or actions, is to teach children a specific religious belief, dogma or practice.

However, the purpose of the first paragraph is not to prevent

(1) a special cultural event linked to a celebration with a religious connotation or a celebration originating from a religious tradition;

(2) a diet based on a religious precept or a tradition;

(3) the establishment of a program of activities to reflect the diversity of cultural and religious realities; and

(4) participation in an activity whose theme is inspired by a custom.

The Minister may, by a directive to subsidized childcare providers and home childcare coordinating offices, prescribe special terms to govern the application and implementation of this section."

21. Section 97 of this Act is amended by adding the following subparagraph at the end of the first paragraph:

"(9) refuses or neglects to comply with section 90.1 or a directive given by the Minister under that section."

CHAPTER VI

FINAL PROVISION

22. The provisions of this Act come into force on the date of assent, except sections 11, 13, 14, 20 and 21, which come into force on the date or dates to be set by the Government or not later than 1 July 2018.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 20
AN ACT TO MAKE WEARING OF THE UNIFORM BY POLICE OFFICERS AND SPECIAL CONSTABLES MANDATORY IN THE PERFORMANCE OF THEIR DUTIES AND RESPECTING THE EXCLUSIVITY OF DUTIES OF POLICE OFFICERS WHO HOLD A MANAGERIAL POSITION

Bill 133
Introduced by Mr. Martin Coiteux, Minister of Public Security
Introduced 27 April 2017
Passed in principle 27 September 2017
Passed 19 October 2017
Assented to 19 October 2017

Coming into force: **19 October 2017, except sections 2 to 5 and 10, which come into force on the date or dates to be set by the Government**

Legislation amended:

Police Act (chapter P-13.1)

Regulation repealed:

By-law respecting uniforms of municipal police forces (R.R.Q., 1981, chapter P-13, r. 18)

Explanatory notes

This Act amends the Police Act to introduce the obligation for police officers and special constables to wear the uniform and wear or carry the equipment issued by their employer in the performance of their duties.

A new obligation is also created for police force directors and competent authorities in respect of special constables as regards enforcing those rules.

Moreover, penal sanctions are provided for offences under the new provisions.

Lastly, the Act contains provisions relating to the exclusivity of duties of police officers who hold a managerial position within a police force.

Éditeur officiel Québec

Chapter 20

AN ACT TO MAKE WEARING OF THE UNIFORM BY POLICE OFFICERS AND SPECIAL CONSTABLES MANDATORY IN THE PERFORMANCE OF THEIR DUTIES AND RESPECTING THE EXCLUSIVITY OF DUTIES OF POLICE OFFICERS WHO HOLD A MANAGERIAL POSITION

[*Assented to 19 October 2017*]

AS police officers and special constables are representatives of the law whose mission is to maintain peace, order and public security;

AS police officers and special constables, according to their respective responsibilities, play an essential role in the administration of justice by maintaining good order in courthouses and proper decorum in courtrooms, thus promoting the serenity of judicial hearings and allowing those who are party to judicial proceedings to fully exercise their rights;

AS the uniform of police officers and special constables, a symbol of their authority and credibility, commands the respect they require to accomplish their mission;

AS wearing of the uniform by police officers and special constables makes them unequivocally identifiable, thus helping them to effectively perform their duties and fostering their own and the public's safety;

AS the nature of the duties of police officers who hold a managerial position requires a high level of availability and as such availability is necessary to ensure the efficiency and proper operation of police forces;

AS it is necessary that police officers and special constables wear the full uniform and that police officers who hold a managerial position attend exclusively to the duties of their function in order to enhance public confidence in them and ensure that the highest standards are met in matters of public security in Québec;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

POLICE ACT

1. Section 69 of the Police Act (chapter P-13.1) is amended by adding the following paragraph:

"It may, in those territories, enforce Chapter IV of Title IV."

2. The heading of Chapter II of Title III of the Act is amended by adding "EXCLUSIVITY OF DUTIES," before "INCOMPATIBLE".

3. The Act is amended by inserting the following section before section 117:

"**116.1.** A police officer who holds a managerial position must attend exclusively to the duties of his or her function. He or she may not hold any other function, office or employment or engage in activities enabling him or her to receive other income from property or a business unless so authorized by the director of the police force. He or she may however engage in teaching activities for which he or she may be remunerated or in activities for which he or she is not remunerated within non-profit organizations.

Any contravention of the first paragraph shall entail the immediate suspension without pay of the police officer concerned. The police officer's situation must be regularized within six months, on pain of dismissal.

This provision does not apply to police officers to which section 3.0.1 of the Act respecting the Ministère du Conseil exécutif (chapter M-30) applies."

4. Section 118 of the Act is amended by replacing "other employment or receives other income from the carrying on of a business" in the first paragraph by "any other function, office or employment or receives other income from property or a business".

5. The Act is amended by inserting the following section after section 120:

"**120.1.** For the purposes of this chapter, the role assigned to the director of a police force is assigned

(1) to the Minister if the police officer concerned is the Director General of the Sûreté du Québec or the director of the Bureau des enquêtes indépendantes;

(2) to the municipal council if the police officer concerned is the director of a municipal police force; or

(3) to the director's employer for any other police force."

6. The Act is amended by inserting the following chapter after section 263:

"**CHAPTER IV**

"STANDARDS RELATING TO UNIFORMS AND EQUIPMENT

"**263.1.** Every police officer or special constable must, while performing his or her duties, wear the full uniform and wear or carry all the equipment issued by the employer, without substituting any other element for them. He or she may not alter them, cover them substantially or in a way that hides a significant element or hinder the use for which they are intended.

The first paragraph applies subject to any legislative exemption or any authorization from the director of the police force or from the competent authority in respect of the special constable when the performance of the officer's or constable's duties requires or special circumstances warrant such an exemption or authorization.

"**263.2.** The competent authority in respect of a special constable is responsible for enforcing this chapter as regards the constable.

"**263.3.** The director of a police force must send an offence report to the Director of Criminal and Penal Prosecutions without delay if a police officer contravenes this chapter.

The same obligation applies to the competent authority in respect of a special constable."

7. The Act is amended by inserting the following section after section 313:

"**313.1.** Every person who contravenes section 263.1 or 263.3 is guilty of an offence and is liable, for each day or part of a day during which the offence continues, to a fine of $500 to $3,000.

The amounts prescribed in the first paragraph are doubled for a subsequent offence."

8. Section 314 of the Act is amended by adding the following paragraph:

"However, if an association representing police officers or special constables or an officer, representative or employee of such an association is found guilty under this section of assisting or inciting another person to commit an offence under section 313.1, that association, officer, representative or employee is liable to double the penalty prescribed in that section."

MISCELLANEOUS AND FINAL PROVISIONS

9. The By-law respecting uniforms of municipal police forces (R.R.Q., 1981, chapter P-13, r. 18) is repealed.

10. A police officer who holds a managerial position on (*insert the date of coming into force of section 116.1 of the Police Act (chapter P-13.1), enacted by section 3*) must, within three months following that date, comply with the first paragraph of section 116.1 of the Police Act (chapter P-13.1).

In such a case, the second paragraph of that section 116.1 applies only from the expiry of the time limit specified in the first paragraph of this section.

11. This Act comes into force on 19 October 2017, except sections 2 to 5 and 10, which come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 21
AN ACT TO AMEND CERTAIN PROVISIONS REGARDING THE CLINICAL ORGANIZATION AND MANAGEMENT OF HEALTH AND SOCIAL SERVICES INSTITUTIONS

Bill 130

Introduced by Mr. Gaétan Barrette, Minister of Health and Social Services
Introduced 9 December 2016
Passed in principle 22 February 2017
Passed 25 October 2017
Assented to 26 October 2017

Coming into force: 10 November 2017, except

(1) section 20, which comes into force on 26 April 2018; and

(2) sections 48 and 65 to 75 and paragraph 1 of section 90, which come into force on the date or dates to be set by the Government.

Legislation amended:

Act to promote access to family medicine and specialized medicine services (chapter A-2.2)
Building Act (chapter B-1.1)
Act respecting contracting by public bodies (chapter C-65.1)
Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03)
Act respecting Héma-Québec and the biovigilance committee (chapter H-1.1)
Public Infrastructure Act (chapter I-8.3)
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 sharing of certain health information (chapter P-9.0001)
Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)
Public Health Act (chapter S-2.2)
Act respecting health services and social services (chapter S-4.2)

Regulations amended:

Regulation respecting certain supply contracts of public bodies (chapter C-65.1, r. 2)
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)
Organization and Management of Institutions Regulation (chapter S-5, r. 5)
Règlement sur le comité d'inspection professionnelle de l'Ordre des technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale du Québec (chapter T-5, r. 6, French only)

(*cont'd on next page*)

Éditeur officiel
Québec

Regulation repealed:

Regulation respecting certain terms of employment applicable to assistant president and executive directors of integrated health and social services centres and unamalgamated institutions (chapter O-7.2, r. 0.1)

Explanatory notes

This Act amends certain rules applicable to the boards of directors and assistant president and executive directors of the integrated health and social services centres and unamalgamated institutions governed by the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies. The Act provides, for instance, that the assistant president and executive director of such an institution is to be appointed by the Government, on the recommendation of the Minister of Health and Social Services, from a list of names provided by the institution's board of directors.

The Act introduces various measures to promote access to services. In that respect, it amends certain rules relating to the medical governance of an institution, in particular its organization and the practice status and privileges granted to physicians and dentists who practice there. In addition, an institution may provide supplies and medicines gratuitously to a private health facility, and the Minister may establish a temporary support system for access to specialized services and require medical specialists to use the appointment system set up by the Régie de l'assurance maladie du Québec.

The Act redefines the governance of joint procurement groups and updates the governance of integrated university health networks.

The Act also provides that a member of an institution's personnel may act under the authority of the local service quality and complaints commissioner or the assistant local service quality and complaints commissioner and enjoys the same protections as they do.

Certain institutions are required to adopt a procedure for the confinement of persons in their facilities and to evaluate its implementation.

The Act respecting the sharing of certain health information is amended to allow the Collège des médecins du Québec and the Ordre des pharmaciens du Québec to access, for the protection of the public, certain information held in the health information banks in the clinical domains and in the electronic prescription management system for medication.

The enactment of certain regulations that may be made by the institutions and their various boards, councils and committees is made subject to the Minister's authorization.

Lastly, the Act contains various consequential and transitional provisions.

Chapter 21

AN ACT TO AMEND CERTAIN PROVISIONS REGARDING THE CLINICAL ORGANIZATION AND MANAGEMENT OF HEALTH AND SOCIAL SERVICES INSTITUTIONS

[*Assented to 26 October 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

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

1. Section 11 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) is amended by adding the following paragraph at the end:

"However, the president and executive director of an institution may also sit on the board of directors of a foundation of that institution."

2. Section 14 of the Act is amended

(1) by replacing ", the Minister may appoint any person of his or her choice" in the first paragraph by "within a reasonable time, the Minister may appoint any person of his or her choice after notifying the bodies and universities concerned";

(2) by adding the following sentence at the end of the second paragraph: "If the Minister is unable to obtain such a list within a reasonable time, the Minister may recommend to the Government any person of his or her choice after notifying the members of the board of directors."

3. Section 22 of the Act is amended, in the first paragraph,

(1) by striking out "Every two years,";

(2) by inserting "for a period not exceeding three years" at the end.

4. Section 23 of the Act is amended, in the first paragraph,

(1) by striking out "Every two years,";

(2) by inserting "for a period not exceeding three years" at the end.

5. Section 33 of the Act is amended

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

"The president and executive director may be assisted by an assistant president and executive director appointed by the Government, on the recommendation of the Minister, from a list of names provided by the members of the board of directors.

The list sent to the Minister must contain a minimum of two names. If the Minister does not receive the list within a reasonable time, the Minister may recommend any person of his or her choice to the Government after notifying the members of the board of directors.";

(2) by adding the following sentence at the end of the second paragraph: "In the case of a vacancy in the office of the president and executive director, the assistant president and executive director acts as interim president and executive director until the Government appoints a new president and executive director."

6. Section 34 of the Act is amended

(1) by inserting "and of the assistant president and executive director" at the end of the first paragraph;

(2) by striking out the second and third paragraphs.

7. Section 35 of the Act is amended by striking out "or by a regulation made under the second paragraph of section 34" at the end of the first paragraph.

8. The Act is amended by inserting the following section after section 36:

"**36.1.** The Minister may, after consultation with the board members referred to in paragraphs 1 to 8 of section 9 or 10, as applicable, recommend to the Government that the term of office of the president and executive director be renewed.

The assistant president and executive director's term of office may be renewed by the Government on the recommendation of the Minister, after consultation with the board members."

9. The Act is amended by inserting the following section after section 38:

"**38.1.** The clinical and organizational project developed by an integrated health and social services centre operating a centre designated as a university hospital centre, university institute or affiliated university centre must provide that the specialized and superspecialized services related to such a designation and required by the population in the territorial health and social services network are to be provided by that integrated centre in cases where they are included in that integrated centre's organization plan which was approved in accordance with section 184 of the Act respecting health services and social services (chapter S-4.2).

The clinical and organizational project developed by such an integrated centre must also be consistent with the teaching and research mission attached to the designation of a centre it operates."

10. The Act is amended by inserting the following section after section 55:

"**55.0.1.** The organization plan of an integrated health and social services centre or of an unamalgamated institution prepared in accordance with section 183 of the Act must be sent to the Minister. The Minister approves the institution's organization plan with or without modification."

11. The Act is amended by inserting the following sections after section 60:

"**60.1.** To meet family medicine or specialized medicine needs, the Minister may, when giving the approval required under section 240 of the Act, require certain obligations to be added to the privileges the board of directors intends to grant to the physician.

The Government prescribes, by regulation, the guidelines the Minister must follow in exercising the power provided for in the first paragraph. Bodies representative of physicians must be consulted when such a regulation is being drafted.

"**60.2.** Despite section 240 of the Act, the Minister may, in exceptional circumstances, in particular to ensure sufficient access to services, authorize, on the conditions the Minister determines, an institution to grant a physician's or dentist's application for privileges even if the number of physicians and dentists authorized in the institution's medical and dental staffing plan has been reached.

Section 239 of the Act does not apply in the case of such an authorization."

12. Section 61 of the Act is replaced by the following section:

"**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 or unamalgamated institution must provide that privileges are granted to a physician or dentist for all of the institution's facilities and specify the facilities in which the physician or dentist is to primarily practise. It must also specify any obligations determined under section 60.1 and indicate that the physician is responsible, collectively with the other physicians practising in the institution, to ensure that access to the institution's services is not disrupted. The resolution by which the board appoints a pharmacist under section 247 of the Act must specify the facilities with regard to which the appointment applies.

The distribution of the institution's medical and dental staff must take into account requirements related to maintaining physicians' and dentists' qualifications and, if applicable, comply with ministerial orientations relating to medical workforce management referred to in section 240 of the Act."

13. Sections 93 and 110 of the Act are repealed.

14. Section 151 of the Act is amended

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

"For the same purpose, the Minister may also require one or more institutions to use an information asset he or she determines.";

(2) in the second paragraph,

(*a*) by replacing "authorizes a project only" by "authorizes a project or requires the use of an information asset";

(*b*) by inserting ", or that it contributes to improving the quality, efficiency and performance of the Québec health system by allowing the controlled management and use of health and social information" at the end;

(3) in the third paragraph,

(*a*) by replacing "If such a project" by "If an information resource project";

(*b*) by replacing "second" by "third".

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

15. Section 30 of the Act respecting health services and social services (chapter S-4.2) is amended by adding the following paragraph at the end:

"A member of the institution's personnel may act under the authority of the local commissioner or the assistant local commissioner."

16. Section 31 of the Act is amended

(1) by replacing "and the assistant local service quality and complaints commissioner" in the first paragraph by ", the assistant local commissioner and the personnel members acting under their authority";

(2) by inserting "and that the personnel members acting under their authority do not exercise any other function within the institution" at the end of the second paragraph.

17. Section 75 of the Act is amended by inserting "or a person acting under their authority" after "assistant local commissioner" in paragraph 1.

18. Section 76.2 of the Act is amended by replacing "a person acting under the authority of a regional service quality and complaints commissioner" by "a person acting under the authority of a local or regional service quality and complaints commissioner or an assistant local commissioner".

19. Sections 76.3 and 76.4 of the Act are amended by replacing "a person acting under the authority of a regional service quality and complaints commissioner" by "a person acting under the authority of a local or regional service quality and complaints commissioner or an assistant local commissioner".

20. The Act is amended by inserting the following section after section 118.1:

"**118.2.** Any institution described in section 6 or 9 of the Act respecting the protection of persons whose mental state presents a danger to themselves or to others (chapter P-38.001) must adopt a procedure to regulate the confinement of persons in its facilities. The procedure must be consistent with the ministerial orientations determined under subparagraph 9 of the second paragraph of section 431 and must be made known to the institution's personnel and the health professionals practising in the institution's facilities as well as the users concerned and their significant family members.

The procedure must, among other things, require that the following information be entered or filed in the confined user's record:

(1) the duration, including the start and end dates, of the confinement, as well as the time in the case of preventive or temporary confinement;

(2) a description of the danger that warrants placing and keeping the user under confinement;

(3) a copy of the psychiatric examination reports, of the confinement applications presented to the court by the institution, and of any judgment ordering confinement;

(4) if a psychiatric assessment was carried out without a temporary confinement order, a note attesting that the user's consent to the assessment was obtained; and

(5) the date on which the information required under section 15 of the Act respecting the protection of persons whose mental state presents a danger to themselves or to others was transmitted to the user.

The executive director of the institution must report to the board of directors at least once every three months on the implementation of the procedure. The report must include, for the period concerned, the number of preventive or temporary confinements, the number of confinements authorized under article 30 of the Civil Code and the number of confinement applications the institution presented to the court. Such data must be presented for each of the institution's missions. A summary of the reports must be included in a separate section of the institution's annual management report."

21. Section 172 of the Act is amended by inserting the following paragraph after paragraph 3:

"(3.1) ensure the accessibility of the institution's services throughout the territory under its responsibility;".

22. Section 181.0.3 of the Act is amended

(1) by inserting "3.1," after "paragraphs" in the first paragraph;

(2) in the second paragraph,

(*a*) by inserting "the accessibility of services," after "on" in subparagraph 1;

(*b*) by inserting "access to services and" after "to improve" in subparagraph 3.

23. Section 183 of the Act is amended by replacing both occurrences of "on the recommendation of" in the second paragraph by "after consultation with".

24. Section 185 of the Act is replaced by the following section:

"**185.** The organization plan of a hospital centre operated by a public institution must include the following departments:

(1) anesthesia;

(2) surgery;

(3) gynecology-obstetrics;

(4) medical imaging;

(5) general medicine;

(6) specialized medicine;

(7) emergency medicine;

(8) pediatrics;

(9) pharmacy; and

(10) psychiatry.

The Minister shall determine the public institutions that must include a clinical department of laboratory medicine, a clinical department of dentistry or a clinical department of public health in their organization plan.

The clinical department of medical imaging must group the radiology and nuclear medicine services, and the clinical department of laboratory medicine must group the hematology, biochemistry, pathology, microbiology and genetics laboratory services. The clinical department of specialized medicine must include the radiation oncology service, the medical oncology service and the clinical activities in hematology and in microbiology and infectious diseases.

The Minister may authorize an institution to derogate from this section."

25. Section 185.1 of the Act is amended by inserting "provide that a physician must enter a user on the access list for the specialized or superspecialized services of the centre's clinical departments as soon as the physician determines that such services are required. The mechanism must also" after "The mechanism must" in the first paragraph.

26. Section 188 of the Act is amended by replacing "clinical biochemistry department" in the first paragraph by "clinical department of laboratory medicine".

27. Section 189 of the Act is amended

(1) in the first paragraph,

(*a*) by inserting "that take into account such factors as the need to promote access to the institution's services" after "dentists" in subparagraph 3;

(*b*) by replacing, in subparagraph 4,

i. "radiology, the head of the clinical department of medical biology laboratories" by "medical imaging, the head of the clinical department of laboratory medicine";

ii. "radiology, of a clinical department of medical biology laboratories" by "medical imaging, of a clinical department of laboratory medicine";

(*c*) by adding the following subparagraph at the end:

"(8) informing the board of directors of the nature of and grounds for any administrative sanction imposed.";

(2) by replacing "neglects to draw up rules governing the use of resources, the executive director may request that the director of professional services" in the fourth paragraph by "refuses to draw up rules or is slow to act, the director of professional services or, failing that, the executive director must".

28. Section 190 of the Act is amended, in the fifth paragraph,

(1) by replacing "neglects to draw up rules governing medical and dental care and rules governing the use of medicines" by "refuses to draw up rules governing medical and dental care and rules governing the use of medicines or is slow to act";

(2) by inserting "or the executive director" after "pharmacists".

29. Section 191 of the Act is replaced by the following section:

"**191.** No bed may be reserved for a particular physician or dentist for users he treats. However, a minimum percentage of beds, determined by the Minister, must be reserved in the clinical departments able to take in charge the users from the clinical department of emergency medicine who must be hospitalized.

The rules governing the use of resources drawn up under subparagraph 3 of the first paragraph of section 189 must, among other things, provide that in cases of necessity, the director of professional services or, if there is no such director, the chair of the council of physicians, dentists and pharmacists or the physician designated for that purpose by the executive director may designate a clinical department or service in which a bed must be made available to a user."

30. The Act is amended by inserting the following section after section 192:

"**192.0.1.** If a clinical department of public health is formed in a hospital centre, sections 189 to 192 apply, with the necessary modifications, to the head of the clinical department of public health, unless the context indicates otherwise. If a public health director exercises his or her functions in that centre, he or she shall exercise the responsibilities assigned to the director of professional services. In addition, the rules governing medical and dental care and the rules governing the use of medicines that must be drawn up in accordance with subparagraph 2 of the first paragraph of section 190 must first be approved by the public health director.

In addition to the responsibilities entrusted to him or her by section 189, the head of the clinical department of public health shall carry out any other mandate entrusted to him or her by the public health director under the second paragraph of section 373."

31. The Act is amended by inserting the following section after section 205:

"**205.1.** If a clinical department of public health is formed in a hospital centre and a public health director exercises his or her functions in that centre, he or she shall exercise the responsibilities assigned to the director of professional services under sections 203, 204 and 205 with regard to the clinical department of public health and the head of that clinical department, unless the context indicates otherwise."

32. Section 213 of the Act is amended

(1) by striking out "who have the status required by regulation made under paragraph 3 of section 506" in the second paragraph;

(2) by striking out "and who have the status required by regulation referred to in the second paragraph" in the fourth paragraph.

33. Section 214 of the Act is amended by replacing "may" in subparagraph 7 of the first paragraph by "must".

34. Section 237 of the Act is amended

(1) by striking out the second paragraph;

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

"Before referring an application for appointment or renewal to the board of directors, the executive director must obtain from the council of physicians, dentists and pharmacists a recommendation concerning the qualifications and competence of the physician or dentist, and the status and privileges that should be granted to the physician or dentist by virtue of the appointment. The council of physicians, dentists and pharmacists and the director of professional services must be consulted on the obligations that must be attached to the enjoyment of the privileges granted by the board of directors. Such obligations must be established clearly and be aimed at ensuring the physician's or dentist's participation in fulfilling the institution's responsibilities, in particular with respect to access to services and the quality and pertinence of such services. The physician or dentist concerned shall then be invited to submit observations on those obligations. The executive director shall forward the observations to the board of directors on receiving the application for appointment or renewal.

In the case of an application for renewal and before referring the application to the board of directors, the executive director must also obtain an opinion from the director of professional services concerning the physician's or dentist's compliance with the terms set out in the resolution made under section 242."

35. Section 238 of the Act is amended by adding the following sentence at the end of the fourth paragraph: "However, such an application may also be refused if the conditions prescribed by a regulation made under paragraph 3 of section 506 for granting a status cannot be met."

36. Section 240 of the Act is amended by inserting ", with the institution's organization plan and with ministerial orientations on medical workforce management" at the end.

37. Section 242 of the Act is amended

(1) by replacing ", and the undertaking of the physician or dentist to fulfil the obligations attached to the enjoyment of the privileges and determined on the recommendation of the council of physicians, dentists and pharmacists" in the first paragraph by ", the obligations attached to the enjoyment of the privileges and the physician's or dentist's undertaking to fulfil them";

(2) by replacing "a maximum period of three years. They are renewed for a minimum period of two years, unless the application for renewal is for a period of less than two years" in the third paragraph by "18 to 24 months. They are renewed for a minimum period of one year and a maximum period of three years".

38. The Act is amended by inserting the following section after section 242:

"**242.0.1.** The resolution of the board of directors accepting a physician's or dentist's application for appointment or renewal of appointment is absolutely null if it does not comply with section 242."

39. Section 248 of the Act is amended by replacing "it is not renewable" in the first paragraph by "is renewable only with the authorization of the Minister and on the conditions he determines".

40. Section 251 of the Act is amended

(1) by replacing "48 hours" in the third paragraph by "the following four days";

(2) by replacing "10 days" in the fourth paragraph by "20 days".

41. Section 265 of the Act is amended by adding the following paragraph at the end:

"Despite subparagraph 4 of the first paragraph, an institution may, with the authorization of the Minister, provide supplies and medecines gratuitously to a private health facility. An agreement between the institution and the operator of the private health facility must determine the cases in which and conditions on which the supplies and medications are to be provided, as well as the applicable control measures."

42. Section 359 of the Act is amended

(1) by striking out paragraph 1.1;

(2) by replacing "designated under paragraph 1.1" in paragraphs 2, 3 and 4 by "for which a clinical department of emergency medicine is set up".

43. Section 361 of the Act is amended by replacing "in the emergency departments of institutions designated under paragraph 1.1 of section 359" at the end of subparagraph 1 of the second paragraph by "in the clinical department of emergency medicine of the institutions for which such a department is set up".

44. Section 372 of the Act is amended

(1) by striking out "who shall also act as the head of any clinical department of public health" at the end of the first paragraph;

(2) in the second paragraph,

(*a*) by replacing "may require that a person representing the Minister participate" by "shall appoint a person to represent the Minister";

(*b*) by inserting "de santé publique" at the end of the French text;

(3) in the third paragraph,

(*a*) by replacing "Ce directeur" in the French text by "Le directeur de santé publique";

(*b*) by inserting "or, exceptionally, having five years of experience in the practice of community health care" after "trained in community health care".

45. Section 373 of the Act is amended by inserting the following paragraph after the first paragraph:

"The public health director shall also be responsible for entrusting any mandate to the head of a clinical department of public health."

46. Section 383 of the Act is repealed.

47. Section 431 of the Act is amended by replacing "the procedure for the application of control measures adopted by an institution under section 118.1" in subparagraph 9 of the second paragraph by "the institution's procedure referred to in section 118.1 or 118.2".

48. The Act is amended by inserting the following section after section 431.1:

"**431.1.1.** The Minister shall establish a temporary support system for access to specialized services in which all public institutions operating a general and specialized hospital centre must participate. Such a system will make it possible to draw up, for a specialty referred to in the regulation made under section 15.1 of the Act to promote access to family medicine and specialized medicine services (chapter A-2.2), a duty roster of medical specialists who may be called upon to provide services in an institution that is experiencing significant problems with regard to access to services.

Such medical specialists are deemed to hold the privileges required to practise within such an institution.

The Minister shall determine by regulation the operating framework for the temporary support system for access to specialized services. To that end, the Minister shall consult the competent medical associations concerned.

The Minister may entrust the management of the system to any institution he determines."

49. The Act is amended by inserting the following section after section 433.2:

"**433.3.** The Minister shall authorize any draft by-law by the board of directors of a public institution or by a council of physicians, dentists and pharmacists, council of nurses, nursing assistants committee, council of midwives, multidisciplinary council, regional department of general medicine or regional pharmaceutical services committee that may be adopted under section 106, 216, 222, 223, 225.5, 229, 417.6 or 417.9. The Minister's authorization may be conditional on certain amendments being made to the draft by-law."

50. The Act is amended by inserting the following after section 435:

"**CHAPTER I.0.1**

"JOINT PROCUREMENT

"**435.1.** For the purposes of this Act, "joint procurement group" means a non-profit legal person constituted under the laws of Québec whose purpose is to manage the joint procurement of goods or services in accordance with the

orientations determined by the Minister under section 435.2. A joint procurement group may also, with the Minister's authorization, pursue additional or complementary purposes.

"**435.2.** The Minister shall recognize the joint procurement groups required to provide efficient and effective joint procurement for the health and social services network. He shall identify the institutions that are to be served by each recognized group and, if applicable, the other types of persons or bodies each group may provide services to. The Minister may also provide that certain procurement services he determines must be provided exclusively by an identified group.

"**435.3.** All the public institutions served by a joint procurement group are members of that group. The same applies to a private institution under agreement to which a group provides services in accordance with the orientations determined by the Minister.

The composition of a group's board of directors shall be determined in the group's constituting act. The board must be composed in the majority of members from the institutions served by the group. The group's executive director shall be appointed by the Minister following a selection process initiated by the Minister, including an invitation for applications held as determined by the Minister.

Sections 260 to 265, 278 to 280, 282, 289 to 292, 294 to 297, 316, 436, 468, 469, 485, 486, 489, 499 and 500 apply, with the necessary modifications, to a group. The Minister shall exercise the responsibilities assigned to an agency by those sections.

The auditor appointed by the group under section 290 must, for the fiscal year for which he was appointed, audit the group's financial report and carry out the other components of his mandate that are determined by the group or the Minister.

"**435.4.** To fulfil its purpose, each joint procurement group shall

(1) carry out the joint goods and services procurement projects entrusted to it by the institutions it serves or by the Minister;

(2) provide support with respect to procurement for the institutions;

(3) establish and update, in cooperation with the institutions it serves and in accordance with ministerial policy directions, a timetable for all calls for tenders under its responsibility;

(4) deploy the resources necessary to carry out the calls for tenders scheduled in the timetable;

(5) enlist the participation of the institutions and other partners possessing the knowledge and skills required to carry out procurement projects, such as institution pharmacists in the case of procurement of medicines;

(6) collaborate and act in concert with other joint procurement groups, if applicable;

(7) produce management data on its work in accordance with the indicators and method determined by the Minister; and

(8) carry out any other mandate entrusted to it by the Minister.

In exercising its functions, the joint procurement group must help improve the quality of care, promote innovation and preserve the value of procurements, for instance by making sure, if necessary, that information assets are compatible.

"**435.5.** Each joint procurement group must enter into a management and accountability agreement with the Minister, containing

(1) the group's strategic and operational orientations and objectives, the orientations for joint procurement and the main indicators to be used to measure results; and

(2) the manner in which periodic reports are to be filed.

The group must prepare an annual management report containing the information and documents required under section 182.7 and send it to the Minister. The report must be published on the group's website."

51. The Act is amended by inserting the following sections after section 436:

"**436.0.1.** The Minister must ensure that public institutions use the services of the joint procurement group that serves them.

The Minister may, to the extent he believes such action to be justified by the need to optimize resources and after consulting the public institution concerned, oblige the institution to participate in a call for tenders held by such a group.

A group must inform the Minister if an institution refuses to participate in a joint procurement process the Minister has required public institutions to participate in.

"**436.0.2.** To ensure the effective and efficient management of procurement, the Minister may, after consulting the institutions concerned and giving the joint procurement groups concerned the opportunity to submit observations, ask the enterprise registrar to amalgamate the groups.

The enterprise registrar shall then issue letters patent amalgamating the groups, in accordance with the Minister's request, into a single joint procurement group constituted under Part III of the Companies Act (chapter C-38). Once constituted, the new group enjoys all the rights, acquires all the property and assumes all the obligations of the amalgamated groups and the proceedings to which the amalgamated groups are a party may be continued without continuance of suit.

The Minister may also, for the same reasons, ask that an existing group be dissolved.

"**436.0.3.** The Minister may, by regulation, determine the standards and scales to be used by joint procurement groups for

(1) the selection, appointment and hiring, and the remuneration and other conditions of employment, of senior administrators and management personnel; and

(2) the remuneration and other conditions of employment of the other staff members, subject to the collective agreements in force.

The Minister may establish, by regulation and for persons referred to in subparagraphs 1 and 2 of the first paragraph who are not governed by a collective agreement, a procedure of appeal for cases of dismissal, termination of employment or non-renewal of employment, and for cases of suspension without pay or of demotion. The regulation may also prescribe a procedure for the settlement of disagreements over the interpretation and application of the terms of employment established thereby. Lastly, the regulation may prescribe a method for the designation of an arbitrator, to which sections 100.1, 139 and 140 of the Labour Code (chapter C-27) apply, and the measures the arbitrator may take after having heard the parties.

A regulation under this section must be authorized by the Conseil du trésor. The Conseil du trésor may limit the authorization requirement to the matters it considers of governmental import. It may also attach conditions to the authorization.

"**436.0.4.** The Minister shall determine the general terms governing the financing of joint procurement groups' activities."

52. Section 436.3 of the Act is amended by replacing "and the dean of the faculty of medicine of the university associated with the network are to be designated by the Minister to act as president or vice-president of the network" by "shall act as president of the network. A first vice-president is to be appointed by and from among the deans of the faculties of social sciences of the university associated with the network. A second vice-president is to be appointed by and from among the deans of the faculties of health sciences of the university associated with the network".

53. Section 442 of the Act is amended by adding the following paragraph at the end:

"All applications for modification of a permit must be received by the Minister at least three months before the projected date of the modification."

54. Section 444 of the Act is amended by adding the following paragraph at the end:

"Failing that, the Minister may, among other things, order the permit holder to comply with what is entered on the permit within the time the Minister prescribes."

55. The Act is amended by inserting the following section after section 444:

"**444.1.** Every two years, the holder of an institution permit must, using the form prescribed by the Minister, provide a statement to the Minister attesting that the institution's facilities and their capacity are the same as those specified on the permit."

56. Section 505 of the Act is amended by replacing "designated by the agency pursuant to paragraph 1.1 of section 359" and "in emergency services" in paragraph 1 by "for which a clinical department of emergency medicine is set up" and "in a clinical department of emergency medicine", respectively.

57. Section 506 of the Act is amended by inserting "or renewed" after "granted" in paragraph 3.

58. Section 520.3.1 of the Act is replaced by the following section:

"**520.3.1.** The Minister may offer the institutions, as well as other bodies or persons in the health and social services network, installation, maintenance and repair services for any technological medium used by the institutions, bodies or persons or user support services as well as information resource management services. The Minister may also offer information asset design, implementation and procurement services.

If those services concern information resource management or a technological medium used for information contained in a user's record, the institution may communicate, in accordance with section 27.1, information contained in the user's record to any person designated by the Minister if communication of that information is necessary for the provision of those services.

The Minister may, by agreement, delegate all or part of the powers assigned to the Minister by this section to an institution or to another body or person in the health and social services network. In such a case, the delegatee is deemed to have the capacity to exercise such powers."

59. The Act is amended by inserting the following section after section 530.2:

"**530.2.1.** Sections 185 and 433.3 do not apply to the institutions governed by this Part."

60. Section 530.25 of the Act is amended by adding the following sentence at the end: "That regional board is designated under the name "Nunavik Regional Board of Health and Social Services"."

61. The Act is amended by inserting the following section after section 530.75:

"**530.75.1.** Section 185 does not apply to the institution."

62. The Act is amended by inserting the following section after section 530.112:

"**530.112.1.** Section 433.3 does not apply to an institution governed by this Part."

63. Section 531 of the Act is amended

(1) by replacing ", 438, 444" in the first paragraph by "or 438, the first paragraph of section 444, sections 444.1";

(2) by inserting "the second paragraph of section 444 or" after "contravenes" in the second paragraph.

64. Section 619.36 of the Act is amended by replacing "fourth paragraph of section 383" by "third paragraph of section 435.3".

OTHER AMENDING PROVISIONS

ACT TO PROMOTE ACCESS TO FAMILY MEDICINE AND SPECIALIZED MEDICINE SERVICES

65. The Act to promote access to family medicine and specialized medicine services (chapter A-2.2) is amended by inserting the following section after section 13:

"**13.1.** All medical specialists 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, make themselves available to insured persons within the meaning of that Act by using the medical appointment system described in the sixth paragraph of section 2 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)."

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

"**15.1.** Every medical specialist whose specialty is specified by government regulation and who practises in a general and specialized hospital centre operated by a public institution must, to the extent prescribed in the regulation, participate in the temporary support system provided for in section 431.1.1 of the Act respecting health services and social services (chapter S-4.2)."

67. Section 16 of the Act is amended by replacing "section 13 or 14" in the second paragraph by "any of sections 13, 13.1, 14 and 15.1".

68. Section 19 of the Act is amended by adding the following sentence at the end of the second paragraph: "The president and executive director also informs the Board of any decision affecting a medical specialist's obligation under section 13.1."

69. Section 21 of the Act is amended, in the first paragraph,

(1) by replacing "section 10 or 11" by "any of sections 10, 11 and 13.1";

(2) by replacing "section 14 or 15" by "any of sections 14, 15 and 15.1".

70. Section 23 of the Act is amended by replacing "or 15" in the first paragraph by ", 15 or 15.1".

71. Section 24 of the Act is amended by replacing "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" by "a physician has failed to fulfill an obligation under subparagraph 1 of the first paragraph of section 4 or under any of sections 10, 11 and 13.1".

72. Section 74 of the Act is replaced by the following section:

"**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 under section 19 of the Health Insurance Act (chapter A-29), ceases to have effect on the date of coming into force of subparagraph 2 of the first paragraph of section 4 of this Act."

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

"**75.** The provisions 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 under section 19 of the Health Insurance Act (chapter A-29), that relate to the supplement for the volume of patients registered cease to have effect on the date of coming into force of subparagraph 1 of the first paragraph of section 4 of this Act."

74. Section 77 of the Act is replaced by the following section:

"**77.** Any undertaking by a general practitioner under section 363 of the Act respecting health services and social services (chapter S-4.2) that is in effect on the date of coming into force of subparagraph 2 of the first paragraph of section 4 of this Act ceases to have effect on that date.

However, a general practitioner who, on that date, 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 before the date of coming into force of section 61 of this Act, for at least one year has priority with respect to obtaining authorization for medical activity hours in accordance with the first paragraph of section 7 of this Act 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 of this Act, more than one physician has priority to perform the same medical activity, the hours are authorized for the general practitioner whose initial date of billing to the Board is the earliest."

75. Section 79 of the Act is replaced by the following section:

"**79.** Every general practitioner who, on the date of coming into force of section 12 of this Act, 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 under section 19 of the Health Insurance Act (chapter A-29), is deemed to have obtained a notice of compliance with the regional medical staffing plan from that regional department under section 12 of this Act."

BUILDING ACT

76. Section 65.4 of the Building Act (chapter B-1.1) is amended by replacing "a health and social services agency or a public institution under the Act respecting health services and social services (chapter S-4.2), a legal person or a joint procurement group referred to in section 383 of that Act," in subparagraph 5 of the first paragraph by "a public institution governed by the Act respecting health services and social services (chapter S-4.2), a joint procurement group referred to in section 435.1 of that Act, the Nunavik Regional Board of Health and Social Services established under section 530.25 of that Act,".

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

77. Section 4 of the Act respecting contracting by public bodies (chapter C-65.1) is amended by replacing "health and social services agencies and public institutions referred to in the Act respecting health services and social services (chapter S-4.2), legal persons and joint procurement groups referred to in section 383 of that Act," in subparagraph 6 of the first paragraph by "public institutions governed by the Act respecting health services and social services (chapter S-4.2), joint procurement groups referred to in section 435.1 of that Act, the Nunavik Regional Board of Health and Social Services established under section 530.25 of that Act,".

ACT RESPECTING THE GOVERNANCE AND MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC BODIES AND GOVERNMENT ENTERPRISES

78. Section 2 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03) is amended by replacing "health and social services agencies and public institutions governed by the Act respecting health services and social services (chapter S-4.2), legal persons and joint procurement groups referred to in section 383 of that Act," in subparagraph 5 of the first paragraph by "public institutions governed by the Act respecting health services and social services (chapter S-4.2), joint procurement groups referred to in section 435.1 of that Act, the Nunavik Regional Board of Health and Social Services established under section 530.25 of that Act,".

ACT RESPECTING HÉMA-QUÉBEC AND THE BIOVIGILANCE COMMITTEE

79. Section 3 of the Act respecting Héma-Québec and the biovigilance committee (chapter H-1.1) is amended by replacing "body managing joint supplies to institutions" in subparagraph 8 of the second paragraph by "joint procurement group referred to in section 435.1 of the Act respecting health services and social services (chapter S-4.2)".

80. Section 38 of the Act is amended by replacing "body to manage joint supplies to institutions" and "that body" in the first paragraph by "joint procurement group referred to in section 435.1 of the Act respecting health services and social services (chapter S-4.2)" and "that group", respectively.

PUBLIC INFRASTRUCTURE ACT

81. Section 3 of the Public Infrastructure Act (chapter I-8.3) is amended by replacing "health and social services agencies and public institutions governed by the Act respecting health services and social services (chapter S-4.2), legal persons and joint procurement groups referred to in section 383 of that Act," in subparagraph 6 of the first paragraph by "public institutions governed by the Act respecting health services and social services (chapter S-4.2), joint procurement groups referred to in section 435.1 of that Act, the Nunavik Regional Board of Health and Social Services established under section 530.25 of that Act,".

82. Section 28 of the Act is amended by replacing "agencies" in the fourth paragraph by "the Nunavik Regional Board of Health and Social Services".

83. Section 36 of the Act is amended by replacing "a health and social services agency" in the first paragraph by "the Nunavik Regional Board of Health and Social Services".

ACT RESPECTING THE SHARING OF CERTAIN HEALTH INFORMATION

84. Section 4 of the Act respecting the sharing of certain health information (chapter P-9.0001) is amended by adding the following paragraphs at the end:

"(18) the Collège des médecins du Québec;

"(19) the Ordre des pharmaciens du Québec; and

"(20) any other persons or partnerships determined by regulation of the Government."

85. Section 31 of the Act is amended by replacing "clinical radiology department" by "clinical department of medical imaging".

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

"**31.1.** In addition to the radiology examination results produced by an institution or laboratory referred to in section 31, the Government determines, by regulation, the types of medical imaging examinations for which health information must be released to the operations manager of a health information bank in the medical imaging domain, and the date from which the information must be released."

87. The Act is amended by inserting the following section after section 105:

"**105.1.** The Minister may, by written agreement, release health information held in the health information banks in the clinical domains or in the electronic prescription management system for medication to the Collège des médecins du Québec and the Ordre des pharmaciens du Québec when necessary for the exercise of the functions entrusted to them by the Professional Code (chapter C-26), the Medical Act (chapter M-9) or the Pharmacy Act (chapter P-10).

The Minister may also, at the request of the president of the Collège des médecins du Québec or of the Ordre des pharmaciens du Québec, assign access authorizations for a health information bank in a clinical domain or for the electronic prescription management system for medication to an inspector, investigator or syndic referred to in section 192 of the Professional Code acting on behalf of the Collège des médecins du Québec or the Ordre des pharmaciens du Québec. The provisions of this Act that apply to the access authorization manager apply, with the necessary modifications, to the president of the Collège des médecins du Québec and to the president of the Ordre des pharmaciens du Québec, and the provisions applicable to an authorized provider apply to an inspector, investigator or syndic referred to in this section.

This section applies despite section 103."

88. Section 107 of the Act is amended by inserting "the first paragraph of section 105.1 and" after "In the cases provided for in" in the first paragraph.

89. Section 108 of the Act is amended by replacing "section 106" in the first paragraph by "sections 105 and 106".

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

90. Section 2 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is amended, in the sixth paragraph,

(1) by inserting "or medical specialist" after "general practitioner";

(2) by inserting the following sentence after "agreement entered into under section 19 of that Act.": "The Board may also, at the Minister's request, allow such a system to be used to make an appointment with a health care or social services professional who practises within a family medicine group and belongs to a class of professionals identified by the Minister."

PUBLIC HEALTH ACT

91. Section 82 of the Public Health Act (chapter S-2.2) is amended by replacing "laboratory or of a medical biology department" in paragraph 2 by "medical biology laboratory or laboratory medicine department".

92. Section 100 of the Act is amended by replacing "laboratory or of a private or public medical biology department" in paragraph 7 by "private or public medical biology laboratory or laboratory medicine department".

93. Section 136 of the Act is amended by replacing "laboratory or medical biology department" in paragraph 6 by "medical biology laboratory or laboratory medicine department".

94. Section 138 of the Act is amended by replacing "laboratory or medical biology department" in paragraph 2 by "medical biology laboratory or laboratory medicine department".

REGULATION RESPECTING CERTAIN SUPPLY CONTRACTS OF PUBLIC BODIES

95. Section 46.2 of the Regulation respecting certain supply contracts of public bodies (chapter C-65.1, r. 2) is amended by replacing "a legal person or by a joint procurement group referred to in section 383" in the first paragraph by "a joint procurement group referred to in section 435.1".

REGULATION RESPECTING CERTAIN TERMS OF EMPLOYMENT APPLICABLE TO ASSISTANT PRESIDENT AND EXECUTIVE DIRECTORS OF INTEGRATED HEALTH AND SOCIAL SERVICES CENTRES AND UNAMALGAMATED INSTITUTIONS

96. The Regulation respecting certain terms of employment applicable to assistant president and executive directors of integrated health and social services centres and unamalgamated institutions (chapter O-7.2, r. 0.1) is repealed.

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

97. Section 11 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) is amended by replacing "radiology" in subparagraph 3 of the first paragraph by "medical imaging".

98. Section 16 of the Regulation is amended by replacing "radiology" in paragraph 3 by "medical imaging".

ORGANIZATION AND MANAGEMENT OF INSTITUTIONS REGULATION

99. Section 27 of the Organization and Management of Institutions Regulation (chapter S-5, r. 5) is amended by replacing the second paragraph by the following paragraph:

"A hospital centre shall limit to 24 hours the time for which a beneficiary remains in the emergency department, except in cases where the beneficiary's medical condition requires him to be isolated for reasons of public health or mental health and no isolation room is available outside the department or in cases where the average duration of stay in the department is less than 12 hours. In such cases, a written approval from the director of professional services is required."

100. The Regulation is amended by inserting the following section after section 92:

"**92.1.** The status of associate member or advisory member shall not be granted or renewed where the institution's needs can be met by a member who holds or may hold the status of active member."

RÈGLEMENT SUR LE COMITÉ D'INSPECTION PROFESSIONNELLE DE L'ORDRE DES TECHNOLOGUES EN IMAGERIE MÉDICALE, EN RADIO-ONCOLOGIE ET EN ÉLECTROPHYSIOLOGIE MÉDICALE DU QUÉBEC

101. Section 13 of the Règlement sur le comité d'inspection professionnelle de l'Ordre des technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale du Québec (chapter T-5, r. 6, French only) is amended by replacing "de radiologie" in the first paragraph of the French text by "d'imagerie médicale".

102. Section 14 of the Regulation is amended by replacing "de radiologie" in the first paragraph of the French text by "d'imagerie médicale".

TRANSITIONAL AND FINAL PROVISIONS

103. Every institution must, not later than 26 April 2019, adopt the first procedure to regulate the confinement of persons in its facilities, in accordance with section 118.2 of the Act respecting health services and social services (chapter S-4.2), enacted by section 20.

104. Not later than 10 May 2018, every public institution operating a hospital centre must amend its organization plan as prescribed by section 185 of the Act respecting health services and social services, replaced by section 24, and in the case of an integrated health and social services centre or unamalgamated institution, send it to the Minister for approval, with or without modifications, in accordance with section 55.0.1 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), enacted by section 10.

105. The board of directors of every institution must, not later than 10 May 2018, amend any resolution by which the board accepted an application for appointment or renewal of appointment from a physician or dentist to make it consistent with section 242 of the Act respecting health services and social services, amended by section 37, and with 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, amended by section 12.

106. Every institution must, not later than 10 February 2018, send all regulations already enacted under any of sections 106, 216, 222, 223, 225.5, 229, 417.6 and 417.9 of the Act respecting health services and social services to the Minister for approval, with or without modifications.

107. A joint procurement group established under the second paragraph of section 383 of the Act respecting health services and social services, as it read before being repealed by section 46, is deemed to be a joint procurement group recognized by the Minister under section 435.2 of the Act respecting health services and social services, enacted by section 50. It continues to serve the same institutions.

Such a group must, before 10 May 2018, take the necessary measures to ensure its constituting act and all its activities comply with sections 435.1 to 435.4 of the Act respecting health services and social services, enacted by section 50.

The management and accountability agreement provided for in section 435.5 of the Act respecting health services and social services, enacted by section 50, must be signed with the Minister not later than 10 November 2018.

If a group fails to comply with this section, the Minister may, without further formality, determine that the institutions served by the group are to be served by another joint procurement group specified by the Minister. In such a case, the latter group enjoys all the rights, acquires all the property and assumes all the obligations of the non-compliant group and the proceedings to which the non-compliant group is a party may be continued without continuance of suit by the other group. The Minister subsequently asks the enterprise registrar to revoke the non-compliant group's constituting act.

108. In order to establish a timeline for the examination of the statements sent by an institution under section 444.1 of the Act respecting health services and social services, enacted by section 55, the Minister determines the date by which the first statement must be sent to him or her. The Minister informs the institution of his or her decision at least one year before the determined date.

109. The remuneration, benefits and other conditions of employment applicable to the assistant president and executive director of an institution under the Regulation respecting certain terms of employment applicable to assistant president and executive directors of integrated health and social services centres and unamalgamated institutions (chapter O-7.2, r. 0.1), as it read before being repealed by section 96, continue to apply to that assistant president and executive director until the end of the latter's term of office.

110. This Act comes into force on 10 November 2017, except

(1) section 20, which comes into force on 26 April 2018; and

(2) sections 48 and 65 to 75 and paragraph 1 of section 90, which come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 22
AN ACT TO GROUP THE OFFICE QUÉBEC/WALLONIE-BRUXELLES POUR LA JEUNESSE, THE OFFICE QUÉBEC-AMÉRIQUES POUR LA JEUNESSE AND THE OFFICE QUÉBEC-MONDE POUR LA JEUNESSE

Bill 139

Introduced by Madam Christine St-Pierre, Minister of International Relations and La Francophonie
Introduced 18 May 2017
Passed in principle 24 October 2017
Passed 9 November 2017
Assented to 9 November 2017

Coming into force: on the date or dates to be set by the Government

– 2017-12-20:	s. 2 (to the extent that this provision concerns the mobility of young people in Québec and elsewhere in Canada) O.C. 1296-2017 G.O., 2017, Part 2, p. 3876
– 2018-04-01:	ss. 1, 2 (any other part of s. 2), 3-24 O.C. 1296-2017 G.O., 2017, Part 2, p. 3876

Legislation amended:

Financial Administration Act (chapter A-6.001)
Act to establish the Office Québec-Monde pour la jeunesse (chapter O-5.2)
Act to recognize bodies promoting international exchanges for young people (chapter O-10)
Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2)
Act respecting the Government and Public Employees Retirement Plan (chapter R-10)
Act respecting the Pension Plan of Management Personnel (chapter R-12.1)

Legislation repealed:

Act respecting the Office Québec-Amériques pour la jeunesse (chapter O-5.1)

Regulation amended:

Regulation respecting the Québec sales tax (chapter T-0.1, r. 2)

(*cont'd on next page*)

Éditeur officiel
Québec

Regulations repealed:

Regulation respecting the implementation of the Agreement regarding the programs of the Office Québec-Amériques pour la jeunesse (chapter S-2.1, r. 33)
Regulation respecting the implementation of the Agreement regarding the programs of the Office Québec/Wallonie-Bruxelles pour la jeunesse (chapter S-2.1, r. 34)

Order in Council amended:

Décret sur l'identification visuelle du gouvernement du Québec et sa signature gouvernementale (chapter A-6.01, r. 3.2, French only)

Explanatory notes

This Act provides for the grouping of the activities of the Office Québec/Wallonie-Bruxelles pour la jeunesse, the Office Québec-Amériques pour la jeunesse and the Office Québec-Monde pour la jeunesse.

In addition, it makes certain modifications to the mandate of the Office Québec-Monde pour la jeunesse as well as consequential amendments to a number of Acts and regulations in light of this grouping.

Lastly, the Act contains transitional provisions to ensure that the activities carried on by the bodies grouped within the Office Québec-Monde pour la jeunesse can be continued.

Chapter 22

AN ACT TO GROUP THE OFFICE QUÉBEC/WALLONIE-BRUXELLES POUR LA JEUNESSE, THE OFFICE QUÉBEC-AMÉRIQUES POUR LA JEUNESSE AND THE OFFICE QUÉBEC-MONDE POUR LA JEUNESSE

[*Assented to 9 November 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE OFFICE QUÉBEC-AMÉRIQUES POUR LA JEUNESSE

1. The Act respecting the Office Québec-Amériques pour la jeunesse (chapter O-5.1) is repealed.

ACT TO ESTABLISH THE OFFICE QUÉBEC-MONDE POUR LA JEUNESSE

2. Section 3 of the Act to establish the Office Québec-Monde pour la jeunesse (chapter O-5.2) is amended

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

"The mission of the agency, to the extent and subject to the conditions determined by the Minister, is to develop relations between young people from all regions of Québec as well as relations between these young people and those from the other provinces and territories of Canada, from the Communauté française de Belgique, from the Americas and from other jurisdictions and countries identified by the Minister that are not under the purview of the Office franco-québécois pour la jeunesse. The goal of developing such relations between young people is to promote mutual understanding of their respective cultures, increase exchanges between individuals and groups and encourage the development of networks.";

(2) by replacing "those jurisdictions and countries" in the second paragraph by "the jurisdictions and countries referred to in the first paragraph";

(3) by replacing "exchange and cooperation" in the second paragraph by "mobility";

(4) by replacing "Such programs" in the third paragraph by "Mobility programs";

(5) by replacing "cooperation" in the fourth paragraph by "mobility".

3. Section 5 of the Act is replaced by the following section:

"**5.** The agency, in cooperation with the Centre de services partagés du Québec where appropriate, provides the Office franco-québécois pour la jeunesse with financial, human, physical and technological resource management services as well as any other service agreed on by them, to the extent and subject to the conditions they determine."

4. Section 8 of the Act is replaced by the following section:

"**8.** The affairs of the agency are to be administered by a board of directors composed of an odd number of at least 11 and at most 15 members, appointed by the Government, including a chair, the president and chief executive officer of the agency and at least two directors of the Office franco-québécois pour la jeunesse.

The composition of the board must tend towards parity

(1) between women and men;

(2) between persons 35 years of age or under and persons over 35 years of age at the time of their appointment; and

(3) between persons from a department or from a government body within the meaning of section 2 of the Financial Administration Act (chapter A-6.001) and persons who are not from a department or such a body.

In addition, appointments must tend towards adequate representation of the various regions of Québec."

5. The Act is amended by inserting the following section after section 8:

"**8.1.** No act or document of the agency or decision of the board of directors is invalid simply because the board is not established in accordance with section 8."

6. Section 9 of the Act is replaced by the following section:

"**9.** The offices of chair of the board of directors and of president and chief executive officer may not be held concurrently.

However, the offices of president and chief executive officer of the agency and of Secretary General of the Office franco-québécois pour la jeunesse may be held concurrently."

7. Section 10 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: "These terms, except that of the president and chief executive officer, may be renewed only once.";

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

"A vacancy on the board is filled in accordance with the rules governing the appointment of the member to be replaced."

ACT TO RECOGNIZE BODIES PROMOTING INTERNATIONAL EXCHANGES FOR YOUNG PEOPLE

8. The title of the Act to recognize bodies promoting international exchanges for young people (chapter O-10) is replaced by the following title:

"ACT RESPECTING THE OFFICE FRANCO-QUÉBÉCOIS POUR LA JEUNESSE".

9. Sections 8 to 13 of the Act are repealed.

10. The Act is amended by striking out all of its headings.

OTHER AMENDING PROVISIONS

FINANCIAL ADMINISTRATION ACT

11. Schedule 2 to the Financial Administration Act (chapter A-6.001) is amended by striking out "Office Québec-Amériques pour la jeunesse".

ACT RESPECTING THE PROCESS OF NEGOTIATION OF THE COLLECTIVE AGREEMENTS IN THE PUBLIC AND PARAPUBLIC SECTORS

12. Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) is amended by striking out "— The Office Québec-Amériques pour la jeunesse".

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

13. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended, in paragraph 1,

(1) by inserting "the Office franco-québécois pour la jeunesse, in respect of employees of the Québec section" in alphabetical order;

(2) by striking out "the Office Québec-Amériques pour la jeunesse".

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

14. Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended, in paragraph 1,

(1) by inserting "the Office franco-québécois pour la jeunesse, in respect of employees of the Québec section" in alphabetical order;

(2) by striking out "the Office Québec-Amériques pour la jeunesse".

DÉCRET SUR L'IDENTIFICATION VISUELLE DU GOUVERNEMENT DU QUÉBEC ET SA SIGNATURE GOUVERNEMENTALE

15. Annexe A to the Décret sur l'identification visuelle du gouvernement du Québec et sa signature gouvernementale (chapter A-6.01, r. 3.2, French only) is amended by striking out "• Office Québec/Wallonie-Bruxelles pour la jeunesse".

REGULATION RESPECTING THE IMPLEMENTATION OF THE AGREEMENT REGARDING THE PROGRAMS OF THE OFFICE QUÉBEC-AMÉRIQUES POUR LA JEUNESSE

16. The Regulation respecting the implementation of the Agreement regarding the programs of the Office Québec-Amériques pour la jeunesse (chapter S-2.1, r. 33) is repealed.

REGULATION RESPECTING THE IMPLEMENTATION OF THE AGREEMENT REGARDING THE PROGRAMS OF THE OFFICE QUÉBEC/WALLONIE-BRUXELLES POUR LA JEUNESSE

17. The Regulation respecting the implementation of the Agreement regarding the programs of the Office Québec/Wallonie-Bruxelles pour la jeunesse (chapter S-2.1, r. 34) is repealed.

REGULATION RESPECTING THE QUÉBEC SALES TAX

18. Schedule III to the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by striking out "Office Québec-Amériques pour la jeunesse" and "Office Québec / Wallonie-Bruxelles pour la jeunesse".

TRANSITIONAL AND FINAL PROVISIONS

19. Unless the context indicates otherwise and with the necessary modifications, a reference in any document to the Office Québec/Wallonie-Bruxelles pour la jeunesse or to the Office Québec-Amériques pour la jeunesse is a reference to the Office Québec-Monde pour la jeunesse.

20. The Office Québec-Monde pour la jeunesse replaces the Office Québec/Wallonie-Bruxelles pour la jeunesse and the Office Québec-Amériques pour la jeunesse, acquires their rights and assumes their obligations.

21. The terms of the members of the board of directors of the Office Québec/Wallonie-Bruxelles pour la jeunesse and of the members of the board of directors of the Office Québec-Amériques pour la jeunesse end on 1 April 2018.

The terms of the members of the board of directors of the Office Québec-Monde pour la jeunesse that are in progress on 31 March 2018 end on 1 April 2018.

At least one-third of the members of the first board of directors of the Office Québec-Monde pour la jeunesse established under this Act are appointed for a term of two years.

22. The terms of the Secretary General of the Office Québec/Wallonie-Bruxelles pour la jeunesse and of the president and chief executive officer of the Office Québec-Amériques pour la jeunesse end on 1 April 2018 without compensation.

23. The Office Québec-Monde pour la jeunesse becomes, without continuance of suit, a party to all proceedings to which the Office Québec/Wallonie-Bruxelles pour la jeunesse or the Office Québec-Amériques pour la jeunesse was a party.

24. The Government may, by a regulation made before 1 April 2019, enact any other transitional measure required for the carrying out of this Act.

A regulation made under the first paragraph is not subject to the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1) and comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date set in the regulation. The regulation may also, if it so provides, have effect from any date not prior to 1 April 2018.

25. The provisions of this Act come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 23
AN ACT TO AMEND THE EDUCATION ACT AND OTHER LEGISLATIVE PROVISIONS CONCERNING MAINLY FREE EDUCATIONAL SERVICES AND COMPULSORY SCHOOL ATTENDANCE

Bill 144
Introduced by Mr. Sébastien Proulx, Minister of Education, Recreation and Sports
Introduced 9 June 2017
Passed in principle 3 October 2017
Passed 9 November 2017
Assented to 9 November 2017

Coming into force: 9 November 2017, except sections 1, 2, 5, 6, 7, 9, 11, 13 and 16, which come into force on 1 July 2018 or any earlier date set by the Government

Legislation amended:

Health Insurance Act (chapter A-29)
Act respecting private education (chapter E-9.1)
Education Act (chapter I-13.3)
Act respecting administrative justice (chapter J-3)

Regulation amended:

Basic school regulation for preschool, elementary and secondary education (chapter I-13.3, r. 8)

Explanatory notes

The main purpose of this Act is to extend the scope of the right to free educational services and strengthen measures to ensure compliance with compulsory school attendance.

To that end, various amendments are made to the Education Act. More particularly, preschool education services and elementary and secondary school instructional services are to be provided free to every person not resident in Québec within the meaning of that Act on the condition that the person having parental authority over that person ordinarily resides in Québec. In addition, educational services in vocational training and learning services in general adult education are to be provided free to certain persons not of full age who are not resident in Québec.

Certain provisions are clarified with regard to the situation of a child exempted from compulsory school attendance because the child receives appropriate homeschooling. The conditions on which such an exemption is granted are set out as is the Government's duty to determine regulatory standards for homeschooling.

(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes (*cont'd*)

Moreover, certain obligations are imposed on school boards and parents in order to ascertain and, if applicable, regularize a child's situation with respect to compulsory school attendance. A general prohibition against acting in any manner that compromises a child's attending school as required is introduced. In addition, persons designated by the Minister are given powers to ascertain more particularly whether the provisions on compulsory school attendance are being complied with.

The Act respecting private education is also amended to include provisions under which the existence of a judicial record may lead to a refusal to issue, or a revocation of, the permit required to operate a private educational institution. In addition, the powers conferred on the persons designated by the Minister to ascertain compliance with that Act are clarified.

Provisions are included to allow the communication of personal information needed for the purpose of applying the provisions related to a child's compulsory school attendance.

Lastly, consequential amendments and transitional measures are set out.

Chapter 23

AN ACT TO AMEND THE EDUCATION ACT AND OTHER LEGISLATIVE PROVISIONS CONCERNING MAINLY FREE EDUCATIONAL SERVICES AND COMPULSORY SCHOOL ATTENDANCE

[*Assented to 9 November 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

EDUCATION ACT

1. The Education Act (chapter I-13.3) is amended by inserting the following sections after section 3:

"**3.1.** The services referred to in section 3 shall be provided free to every person who is not resident in Québec if

(1) the person having parental authority over that person ordinarily resides in Québec;

(2) in the case of a student of full age, that person ordinarily resides in Québec; or

(3) that person is in any other situation covered by government regulation.

The services referred to in the first paragraph of section 3 shall be provided free until the last day of the school calendar of the school year in which the person who is not resident in Québec reaches 18 years of age, or 21 years of age in the case of a handicapped person within the meaning of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (chapter E-20.1). The services referred to in the second and third paragraphs of that section shall be provided free until the day that person reaches the age mentioned above that is applicable to him.

"**3.2.** The personal information gathered under this Act may not be communicated or used or its existence confirmed for the purpose of determining a person's immigration status, except with the consent of the person concerned.

If the information has been communicated to a third person for any other purpose, it remains subject to the requirements of the first paragraph.

This section does not restrict the communication of documents or information required by a summons, warrant or order of any person or body having the power to compel their communication.

The procedures for identifying a child or his parents may not make the child's admission to the educational services provided for by this Act and by the basic school regulation made by the Government under section 447 conditional on the presentation of proof of his immigration status."

2. Section 15 of the Act is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

"(4) a student who receives appropriate homeschooling, provided

(*a*) a written notice to that effect is sent by his parents to the Minister and to the school board that has jurisdiction;

(*b*) a learning project to impart knowledge to the student, foster his social development and give him qualifications, by the development of basic skills, including literacy, numeracy and problem-solving skills, and by the learning of French, is submitted to the Minister and implemented by his parents;

(*c*) the Minister monitors the homeschooling; and

(*d*) any other conditions or procedures determined by government regulation are complied with, including conditions or procedures relating to the characteristics of the learning project, the annual evaluation of the child's progress, and the process applicable in the event of problems related to the learning project or its implementation."

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

"**17.1.** The school board must, at the Minister's request and using the information the Minister provides concerning a child who may not be attending school as required or concerning his parents, take any action with the child and his parents that is specified by the Minister to ascertain and, if applicable, regularize the child's situation.

On that occasion, the school board must also inform the parents of the obligations arising from sections 14 to 17 and of the educational services the child is entitled to under this Act. The parents must provide the school board with any information it requires on their child's situation within a reasonable time.

If the action taken does not allow the child's situation to be ascertained or regularized, the school board, after notifying the student's parents in writing, shall report this to the director of youth protection."

4. The Act is amended by inserting the following section after section 18:

"**18.0.1.** No one may act in any manner that compromises a child's attending school as required.

Any person who receives a child in a place where the child receives training or instruction not governed by this Act or the Act respecting private education (chapter E-9.1) is presumed to contravene the prohibition under the first paragraph on being notified by the Minister that the child is failing to attend school as required.

Such a presumption may be rebutted, in particular by proof that the child is or was received only during the month of July or August.

This section does not apply to parents with respect to their child."

5. Section 204 of the Act is amended by inserting "and for the purposes of Division II of Chapter I" after "section 1" in the first paragraph.

6. Section 205 of the Act is amended by inserting ", including for the purpose of being exempted from compulsory school attendance," after "English language school board".

7. Section 207 of the Act is amended by inserting "or, in the case of a homeschooled child, by sending the notice provided for in subparagraph *a* of subparagraph 4 of the first paragraph of section 15" at the end of the first paragraph.

8. The Act is amended by inserting the following section after section 207.1:

"**207.2.** A school board shall contribute, to the extent provided for by this Act, to children's attending school as required."

9. Section 216 of the Act is amended

(1) by replacing "within the meaning of the regulation of the Government" in the first paragraph by "for services that are not free services under section 3.1";

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

"Despite the first paragraph, the school board may, following a request made by a student or his parents, exempt the student from payment of the required financial contribution for humanitarian reasons or to avoid serious prejudice to him, particularly if the school board considers there is a risk he will not attend any school, in Québec or elsewhere, if the contribution is required. In the event of refusal by the school board, the Minister may, at the request of the same, order the school board to exempt the student from payment of the required financial contribution."

10. Section 220.2 of the Act is amended by replacing "scolarisé à la maison" in the second paragraph in the French text by "qui reçoit un enseignement à la maison".

11. Section 448 of the Act is amended

(1) by replacing "governing" in the second paragraph by "that a person resident in Québec must meet to qualify for";

(2) by inserting "resident in Québec" after "person" in subparagraph 6 of the third paragraph.

12. The Act is amended by inserting the following section after section 448:

"**448.1.** The Government shall, by regulation, determine standards for homeschooling, which must, among other things, specify how the Minister is to monitor homeschooling and how the school board that has jurisdiction is to support the child.

When determining regulatory standards under subparagraph *d* of subparagraph 4 of the first paragraph of section 15, the Government shall take into account the instruction generally provided at school and the educational experience involved as well as the possibility for the child to attend a school."

13. The Act is amended by inserting the following section after section 455:

"**455.0.1.** The Government may, by regulation, determine the situations in which, for the purposes of subparagraph 3 of the first paragraph of section 3.1, a person who is not resident in Québec may avail himself of the right of free access to services in accordance with that section."

14. The Act is amended by inserting the following section after section 459:

"**459.0.1.** The Minister may enter into an agreement with a minister or a public body to collect from or communicate to the minister or body any information needed for the purpose of applying the provisions of this Act that relate to a child's compulsory school attendance, in particular for the purpose of identifying, including by means of a comparison of files, the children who may not be attending school as required.

The Minister may also communicate to a school board personal information concerning any child who comes under its jurisdiction or concerning the child's parents that is needed for the purpose of applying the provisions referred to in the first paragraph."

15. The Act is amended by inserting the following sections after section 459.5:

"**459.5.1.** The Minister shall prepare a guide for school boards and parents on good homeschooling practices, and see that it is disseminated among school boards and parents.

"**459.5.2.** The Minister shall establish a Québec-wide advisory panel on homeschooling.

The panel shall advise the Minister on any matter he submits to it.

"**459.5.3.** The Minister may establish and implement a pilot project to experiment or innovate in the field of distance education, or to study, improve or define standards for distance education.

Within such a pilot project, the Minister may

(1) provide distance education services or authorize a school board or an educational institution governed by the Act respecting private education (chapter E-9.1) to provide such services, or a person to receive them, according to standards that depart from those established by or under this Act or the Act respecting private education, all in compliance with the right to free educational services; and

(2) issue directives establishing the applicable standards and rules.

The Minister may also, at any time, make changes or put an end to a pilot project after notifying all interested persons.

The maximum duration of a pilot project is three years, which the Minister may extend by up to two years if he considers it necessary. The Minister shall evaluate the pilot project and make the evaluation public every two years as well as at the end of the pilot project."

16. Section 473 of the Act is amended by replacing ", within the meaning of the regulation of the Government, subject to the power of the Minister to exempt certain persons or categories of persons therefrom" in paragraph 1 by "for services that are not free services under section 3.1, and the exceptions applicable to the collection of that contribution for certain categories of persons covered by that section".

17. Section 478 of the Act is amended

(1) by replacing "avoir accès" in subparagraph 1 of the second paragraph in the French text by "pénétrer";

(2) by inserting the following subparagraphs after subparagraph 2 of the second paragraph:

"(2.1) enter, at any reasonable time, any place where the person has reason to believe children required to attend school are receiving training or instruction not governed by this Act or the Act respecting private education (chapter E-9.1) and require the persons present to provide their names and contact information and the names and contact information of the children and their parents;

"(2.2) take photographs or make recordings;";

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

"Despite subparagraph 2.1 of the second paragraph, to enter a dwelling house, a designated person must obtain the occupant's authorization or, failing that, a search warrant in accordance with the Code of Penal Procedure (chapter C-25.1).

The owner or person in charge of a place being inspected and any other person present is required to assist a designated person in the exercise of his functions."

18. The Act is amended by inserting the following sections after section 478:

"**478.0.1.** A person designated under section 478 may, in a request sent by registered mail or by personal service, require any person to communicate any information or document relating to the application of this Act to the designated person, by registered mail or by personal service, within a specified reasonable time.

"**478.0.2.** The Minister may designate a person generally or specially to inquire into any matter relating to the application of this Act."

19. The Act is amended by inserting the following sections after section 488:

"**488.1.** Every person who contravenes section 18.0.1 is guilty of an offence and is liable to a fine of not less than $1,000 nor more than $10,000 in the case of a natural person or, in the case of a legal person, to a fine of not less than $3,000 nor more than $30,000 and, for any subsequent conviction, to a fine of not less than $2,000 nor more than $20,000 in the case of a natural person or, in the case of a legal person, to a fine of not less than $6,000 nor more than $60,000.

"**488.2.** Every person who hinders a person designated under section 478 or 478.0.2 in the exercise of his functions or misleads the designated person by misrepresentation is guilty of an offence and is liable to a fine of not less than $500 nor more than $5,000 in the case of a natural person or, in the case of a legal person, to a fine of not less than $1,500 nor more than $15,000 and, for any subsequent conviction, to a fine of not less than $1,000 nor more than $10,000 in the case of a natural person or, in the case of a legal person, to a fine of not less than $3,000 nor more than $30,000.

The same applies to every person who refuses to provide any information or document to a person designated under section 478 that he is authorized to require under this Act."

20. Section 491 of the Act is amended by replacing "under a provision of this chapter" by "under this chapter, except an offence under section 488.1 or 488.2".

HEALTH INSURANCE ACT

21. Section 67 of the Health Insurance Act (chapter A-29) is amended by inserting the following paragraph after the thirteenth paragraph:

"Nor does it prohibit the disclosure to the Minister of Education, Recreation and Sports of information needed for the purpose of applying the provisions of the Education Act (chapter I-13.3) that relate to a child's compulsory school attendance."

ACT RESPECTING PRIVATE EDUCATION

22. Section 12 of the Act respecting private education (chapter E-9.1) is amended, in subparagraph 3 of the first paragraph,

(1) by replacing "présente loi," in the French text by "présente loi ou";

(2) by striking out ", or a criminal offence committed in relation to the operation of an educational institution".

23. The Act is amended by inserting the following sections after section 12:

"**12.1.** The Minister may refuse to issue a permit if the applicant, one of the applicant's directors or shareholders or an officer of the institution has a judicial record relevant to the abilities and conduct required to operate an educational institution.

The Minister may establish a committee of experts to advise the Minister on how to assess the relevance of a judicial record to the abilities and conduct required to operate an educational institution. The committee is made up of persons appointed by the Minister who have relevant interest, expertise or experience.

For the purposes of this section,

(1) "shareholder" means a natural person who, directly or indirectly, holds voting shares of a legal person not listed on a stock exchange; and

(2) "judicial record" means

(*a*) a conviction for a criminal or penal offence committed in Canada or elsewhere, unless a pardon has been obtained for that offence;

(*b*) a charge still pending for a criminal or penal offence committed in Canada or elsewhere; and

(*c*) a court order subsisting against a person in Canada or elsewhere.

"**12.2.** Police forces in Québec are required to communicate any information and documents required by regulation that are needed to verify the existence or absence of a judicial record referred to in section 12.1, 18.1 or 119.1."

24. The Act is amended by inserting the following sections after section 18:

"**18.1.** The Minister may refuse to renew a permit if the permit holder, one of the holder's directors or shareholders or an officer of the institution has a judicial record relevant to the abilities and conduct required to operate an educational institution.

The second and third paragraphs of section 12.1 apply to this section.

"**18.2.** The Minister may, instead of refusing to renew the permit of a holder for a reason mentioned in section 18.1, order the holder to apply the corrective measures he indicates within the time limit he fixes.

If the holder does not comply with the order, the Minister may refuse to renew his permit.

"**18.3.** The Minister may refuse to issue or renew a permit if he considers it warranted in the public interest. Section 22.2 does not apply to such a decision."

25. The Act is amended by inserting the following sections after section 22:

"**22.1.** The Minister must, before refusing to issue or renew a permit, notify the applicant or holder in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allow the applicant or holder at least 10 days to present observations.

The Minister must notify the decision in writing, with reasons, to the person to whom he refuses to issue a permit or whose permit he refuses to renew.

"**22.2.** The Minister's decision may, within 60 days of being notified, be contested before the Administrative Tribunal of Québec.

26. The Act is amended by inserting the following section after section 59:

"**59.1.** An institution may not solicit or receive a gift, legacy, subsidy, contribution or other benefit to which conditions incompatible with the educational services dispensed are attached."

27. Section 111 of the Act is amended

(1) by inserting ", including those relating to the judicial record of the permit applicant or permit holder, the applicant's or holder's directors and shareholders and the officers of the institution" at the end of paragraph 2;

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

"(10) determine, among the information and documents provided by the permit holder, those that must be updated and how often they must be updated;

"(11) determine the information and documents that the permit holder must provide when there is any change in the holder's directors or shareholders or the officers of the institution; and

"(12) determine the information and documents needed to verify the existence or absence of a judicial record that police forces are required to communicate to the Minister or to a permit applicant or permit holder."

28. Section 115 of the Act is amended

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

"(1) enter, at any reasonable time, any place where the person has reason to believe educational services for which a permit is required under this Act are being dispensed and the facilities of any private educational institution;";

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

"(2.1) take photographs or make recordings;";

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

"Despite subparagraph 1 of the first paragraph, to enter a dwelling house, a designated person must obtain the occupant's authorization or, failing that, a search warrant in accordance with the Code of Penal Procedure (chapter C-25.1).

The owner or person in charge of a place being inspected and any other person present is required to assist a designated person in the exercise of his functions."

29. The Act is amended by inserting the following sections after section 115:

"**115.1.** A person designated under section 115 may, in a request sent by registered mail or by personal service, require any person to communicate any information or document relating to the application of this Act to the designated person, by registered mail or by personal service, within a specified reasonable time.

"**115.2.** The Minister may designate a person generally or specially to inquire into any matter relating to the application of this Act."

30. The Act is amended by inserting the following section after section 119:

"**119.1.** The Minister may modify or revoke a permit if the permit holder, one of the holder's directors or shareholders or an officer of the institution has a judicial record relevant to the abilities and conduct required to operate an educational institution.

The Minister may also modify or revoke a permit if the permit holder fails to provide any information or document required by regulation with regard to the holder's judicial record, the judicial record of one of the holder's directors or shareholders or the judicial record of an officer of the institution.

The second and third paragraphs of section 12.1 apply to this section."

31. Section 120 of the Act is amended by inserting the following paragraph after the first paragraph:

"The Minister may do likewise instead of modifying or revoking the permit of a holder for a reason mentioned in section 119.1."

32. The Act is amended by inserting the following section after section 120.1:

"**120.2.** The Minister may modify or revoke a permit if he considers it warranted in the public interest. Section 121.1 does not apply to such a decision."

33. The Act is amended by inserting the following section after section 129:

"**129.1.** Every person who hinders a person designated under section 115 or 115.2 in the exercise of his functions or misleads the designated person by misrepresentation is liable to a fine of $500 to $5,000 in the case of a natural person or, in the case of a legal person, to a fine of $1,000 to $10,000.

The same applies to every person who refuses to provide any information or document to a person designated under section 115 that he is authorized to require under this Act."

ACT RESPECTING ADMINISTRATIVE JUSTICE

34. Section 3 of Schedule I to the Act respecting administrative justice (chapter J-3) is amended by replacing "section 121.1" in paragraph 2.3 by "section 22.2 or 121.1".

BASIC SCHOOL REGULATION FOR PRESCHOOL, ELEMENTARY AND SECONDARY EDUCATION

35. Section 31 of the Basic school regulation for preschool, elementary and secondary education (chapter I-13.3, r. 8) is amended by replacing "equivalent" in the first paragraph by "appropriate".

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

36. The Government must, not later than 1 June 2018, make a first regulation respecting homeschooling under subparagraph *d* of subparagraph 4 of the first paragraph of section 15 and section 448.1 of the Education Act (chapter I-13.3), respectively replaced and enacted by sections 2 and 12.

That first regulation must be examined by the competent committee of the National Assembly for a period not exceeding three hours before it is made by the Government.

37. The first guide on good homeschooling practices prepared under section 459.5.1 of the Education Act, enacted by section 15, must be disseminated by the Minister not later than 1 July 2019.

38. The Québec-wide advisory panel on homeschooling provided for in section 459.5.2 of the Education Act, enacted by section 15, must be established by the Minister not later than 1 January 2018.

39. This Act comes into force on 9 November 2017, except sections 1, 2, 5, 6, 7, 9, 11, 13 and 16, which come into force on 1 July 2018 or any earlier date set by the Government.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 24
AN ACT MAINLY TO MODERNIZE RULES RELATING TO CONSUMER CREDIT AND TO REGULATE DEBT SETTLEMENT SERVICE CONTRACTS, HIGH-COST CREDIT CONTRACTS AND LOYALTY PROGRAMS

Bill 134

Introduced by Madam Stéphanie Vallée, Minister of Justice
Introducted 2 May 2017
Passed in principle 26 October 2017
Passed 15 November 2017
Assented to 15 November 2017

Coming into force: on the date or dates to be set by the Government, except sections 1, 5, 62, 69 and 83, which come into force on 15 November 2017

Legislation amended:

Travel Agents Act (chapter A-10)
Consumer Protection Act (chapter P-40.1)
Act respecting the collection of certain debts (chapter R-2.2)

Explanatory notes

This Act amends the Consumer Protection Act, mainly as concerns credit.

A protection regime relating to debt settlement service contracts is introduced. Debt settlement service merchants are required to hold a permit and are prohibited from claiming charges before having obtained from a creditor a debt settlement offer that has been accepted by the consumer and before a payment has been made for the benefit of a creditor. In addition, consumers are granted a right of resolution.

Before entering into a contract, merchants are required to assess the consumer's capacity to repay the credit requested or to perform the obligations arising from a long-term contract of lease of goods. In the case of a high-cost credit contract, merchants must comply with certain additional requirements, such as giving the consumer a copy of the documents reporting on the assessment carried out and information on the consumer's debt ratio. In the case where such a contract is entered into while the consumer's debt ratio exceeds the ratio set by the Government, the consumer is presumed to have contracted an excessive, harsh or unconscionable obligation and may apply to have the contract annulled or the obligations under it reduced. Consumers have a right of resolution with respect to the contract and merchants who enter into such contracts must hold a permit.

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Éditeur officiel
Québec

Explanatory notes (*cont'd*)

Merchants are prohibited from releasing certain information to personal information agents after a consumer has exercised a right of resolution or resiliation with respect to a contract.

A sale of goods to a merchant with a right of redemption by the consumer is, on certain conditions, considered to constitute a contract for the loan of money, as is the sale of goods to a merchant who acquires them from a consumer in order to lease them back to the consumer. In addition, credit brokers are prohibited from collecting fees directly from a consumer.

Measures arising from the Agreement for Harmonization of Cost of Credit Disclosure Laws in Canada are integrated into the Consumer Protection Act, in particular the measures concerning the information that must be provided to a consumer if the applicable credit rate is subject to change as well as the measures relating to the content of the application forms for credit cards, contracts for the loan of money and open credit contracts.

As concerns advertising, information must be presented in a clear, legible and understandable manner, and using a picture that is not an accurate depiction of the goods or services actually offered is prohibited. Certain commercial practices are to be regulated, in particular the use of the expression "cost price". Also, falsely or misleadingly representing to consumers that credit may improve their financial situation or that credit reports prepared about them will be improved is prohibited.

The rules applicable to open credit contracts are modernized with the introduction of rules concerning, among other things, the mandatory content of certain documents, credit rates, credit limit increases, the revocation of preauthorized payment agreements, and consumer liability in the case of loss, theft or fraudulent or any other unauthorized use of a credit card. In the case of a credit card contract, the minimum payment required for a period must be at least equal to 5% of the outstanding balance. However, the Act contains a transitional provision applicable to contracts in progress that provides for a gradual increase of the percentage payable.

Provisions relating to loyalty programs are introduced to, among other things, require that consumers be notified in writing of certain information before entering into a contract and to prohibit any stipulation under which the exchange units received by a consumer under a loyalty program may expire on a set date or by the lapse of time.

The Travel Agents Act is amended to consolidate the main rules relating to the Fonds d'indemnisation des clients des agents de voyages, an indemnity fund for the clients of travel agents. The Act is further amended to allow a decision by the president of the Office de la protection du consommateur to cancel or suspend a travel counsellor certificate or to refuse to issue such a certificate to be contested before the Administrative Tribunal of Québec.

The Act respecting the collection of certain debts is also amended so that punitive damages may be claimed for a failure to perform an obligation under that Act. In addition, collection agent representatives must hold a certificate issued by the president of the Office de la protection du consommateur.

Lastly, the president of the Office de la protection du consommateur may apply to the court for an injunction ordering a merchant to cease engaging in an activity without holding the permit required by a law whose application is under the supervision of the Office.

Chapter 24

AN ACT MAINLY TO MODERNIZE RULES RELATING TO CONSUMER CREDIT AND TO REGULATE DEBT SETTLEMENT SERVICE CONTRACTS, HIGH-COST CREDIT CONTRACTS AND LOYALTY PROGRAMS

[*Assented to 15 November 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CONSUMER PROTECTION ACT

1. Section 6 of the Consumer Protection Act (chapter P-40.1) is amended by striking out paragraphs *c* and *d*.

2. Section 6.1 of the Act is amended

(1) by replacing "to 290" by "to 290.1";

(2) by striking out "to the acts of a broker or his agent governed by the Real Estate Brokerage Act (chapter C-73.1) or".

3. Section 7 of the Act is amended

(1) by inserting "103.1 and" after "33, 103,";

(2) by striking out "116,".

4. Section 23 of the Act is amended by replacing "or 214.2" by ", 214.2 or 214.16".

5. Section 54.8 of the Act is amended by replacing the second paragraph by the following paragraph:

"However, the cancellation period begins

(*a*) as of the performance of the merchant's principal obligation if the consumer, at that time, observes that the merchant has not disclosed all the information described in section 54.4 or has not disclosed it in accordance with that section; or

(*b*) where the consumer paid with a credit card or another payment instrument determined by regulation, as of the receipt of the statement of account if the consumer, at that time, observes that the merchant has not

disclosed all the information described in section 54.4 or has not disclosed it in accordance with that section."

6. Section 58 of the Act is amended

(1) by replacing "are set out as provided in Schedule 3, 5 or 7" in subparagraph *g*.1 of the first paragraph by "must be stated in the manner prescribed in section 115, 125, 134 or 150";

(2) by replacing "in conformity with the model in Schedule 1" in the second paragraph by "in conformity with the model prescribed by regulation".

7. Section 59 of the Act is amended by replacing "in conformity with the model in Schedule 1" in subparagraph *d* of the second paragraph by "in conformity with the model prescribed by regulation".

8. Section 60 of the Act is amended by replacing "time for cancellation provided for in section 59" by "cancellation period provided for in the first paragraph of section 59".

9. Section 62 of the Act is amended by adding the following paragraph at the end:

"The other merchant referred to in the second paragraph may not, before the expiry of the cancellation period provided for in the first paragraph of section 59, remit directly to the itinerant merchant all or part of the sum for which credit is extended to the consumer."

10. Section 70 of the Act is amended

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

"(*b*) the premium for an insurance contract the consumer subscribed to or participated in through the merchant;";

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

"Despite any provision to the contrary, the following do not constitute credit charge components:

(*a*) the premium for insurance of persons if the merchant does not subject the entering into of the credit contract to subscribing to or participating in the insurance;

(*b*) the premium for insurance covering goods that are the subject of the credit contract or covering property that secures the performance of the consumer's obligations;

(*c*) the premium for automobile insurance or home insurance;

(*d*) the fee for registration in or access to a public register of rights;

(*e*) in the case of an open credit contract,

i. the fee for an additional copy of a statement of account, and

ii. the fee for customizing a credit card; and

(*f*) in the case of a credit contract secured by an immovable hypothec,

i. expenses and professional fees paid for the mandate assigned to a notary,

ii. fees paid to obtain certified statements of rights registered in the public registers of rights or to cancel the registration of rights,

iii. professional fees paid for the purpose of determining or confirming the value, condition, location or compliance with the law of the hypothecated property, provided the consumer is given a report signed by the professional and is free to give the report to third persons,

iv. transaction fees paid in respect of a tax account relating to a hypothecated immovable,

v. any amount payable as a prepayment charge, and

vi. the premium charged by a hypothecary insurer for insurance to guarantee a hypothecary loan.

A regulation may be made to determine other components that are not credit charge components for one or more types of credit contracts."

11. Section 72 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

"(*c*) replacement fees for a lost or stolen credit card."

12. Section 73 of the Act is amended by adding the following paragraph at the end:

"High-cost credit contracts within the meaning of section 103.4 may be cancelled on the same conditions within 10 days following that on which each of the parties is in possession of a duplicate of the contract."

13. Section 74 of the Act is amended

(1) by inserting "or of an open credit contract" after "In the case of a contract for the loan of money" in the introductory clause;

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

"(*a*) by returning to the merchant or his representative the net capital, if the consumer received it at the time at which each of the parties came into possession of a duplicate of the contract, or the part of the credit extended already used; or";

(3) by inserting "or the part of the credit extended already used" after "by either returning the net capital" in paragraph *b*.

14. Section 76 of the Act is amended by replacing "the return of the goods or of the net capital" by "the return of the goods, of the net capital or of the part of the credit extended already used".

15. Section 92 of the Act is amended by replacing "and *b*" by ", *b* and *c*".

16. Section 98 of the Act is amended by adding the following paragraph at the end:

"The change in the credit rate of a contract with a variable credit rate does not constitute a modification to the provisions of the contract."

17. Section 100.1 of the Act is replaced by the following section:

"**100.1.** Contracts for the loan of money with a variable credit rate and contracts involving credit with a variable credit rate are exempt from the application of sections 71, 81, 83 and 87, on the conditions prescribed by regulation.

Open credit contracts with a variable credit rate are exempt from the application of sections 71 and 83, on the conditions prescribed by regulation."

18. The Act is amended by inserting the following section after section 100.1:

"**100.2.** The merchant who is a party to a credit contract with a variable credit rate must, at least once a year, send the consumer a statement containing

(*a*) the credit rate at the beginning and at the end of the period covered by the statement;

(*b*) the outstanding balance owed by the consumer at the beginning and at the end of the period; and

(*c*) if the contract provides for scheduled payments, the outstanding balance on the total obligation and the number of remaining payments, based on the credit rate applicable at that time.

If the credit rate is not tied to a reference index, the merchant must also, within 30 days after increasing the credit rate to a rate that is more than one full percentage point higher than the rate most recently disclosed to the consumer, send the consumer a notice containing

(*a*) the new credit rate;

(*b*) the date the new rate takes effect; and

(*c*) how the amount or timing of any payment is affected by the increase in the credit rate.

The first paragraph does not apply if the merchant sent a statement of account to the consumer within the 12 previous months."

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

"**103.1.** A consumer who used all or part of the net capital from a contract for the loan of money to make full or partial payment for the purchase or the lease of goods or for a service may plead against the lender, or against the lender's assignee, any ground of defence urgeable against the merchant who is the vendor, lessor, contractor or service provider if the loan contract was entered into on the making of and in relation to the sale, lease or service contract, and if the merchant and the lender collaborated with a view to extending such credit to the consumer.

The consumer may also, in the circumstances described in the first paragraph, exercise against the lender, or against the lender's assignee, any right exercisable against the merchant who is the vendor, lessor, contractor or service provider if that merchant is no longer active or has no assets in Québec, is insolvent or is declared bankrupt. The lender or the lender's assignee is then responsible for the performance of the obligations of the merchant who is the vendor, lessor, contractor or service provider up to the amount of, as the case may be, the debt owed to the lender at the time the contract is entered into, the debt owed to the assignee at the time it was assigned to him or the payment the lender received if he assigned the debt.

The first and second paragraphs also apply, with the necessary modifications, to a consumer who used all or part of the credit extended under an open credit contract entered into on the making of and in relation to a sale, lease or service contract, or whose credit limit was increased in the same circumstances.

"0.1. — *ASSESSMENT OF CONSUMER'S CAPACITY TO REPAY CREDIT*

"**103.2.** Before entering into a credit contract with a consumer or, if the credit contract is an open credit contract, before granting a credit limit increase, a merchant who is to enter or has entered into a credit contract must assess the consumer's capacity to repay the credit requested.

A merchant who, in carrying out an assessment, takes into account the information determined by regulation and collected, as the case may be, in accordance with the method that may be determined by regulation is deemed to comply with the obligation under the first paragraph.

A merchant who is subject to the Act respecting insurance (chapter A-32), the Act respecting financial services cooperatives (chapter C-67.3), the Act respecting trust companies and savings companies (chapter S-29.01), the Bank Act (Statutes of Canada, 1991, chapter 46), the Insurance Companies Act (Statutes of Canada, 1991, chapter 47), the Cooperative Credit Associations Act (Statutes of Canada, 1991, chapter 48) or the Trust and Loan Companies Act (Statutes of Canada, 1991, chapter 45) and who must adhere to sound and prudent management practices or sound commercial practices in consumer credit matters is also deemed to comply with the obligation under the first paragraph.

If a contract is transferred to another merchant after having been entered into, and that merchant is the one who approved the contract, the transferee becomes the merchant bound by the obligations under this section and the one to whom the effects of section 103.3 apply.

"**103.3.** A merchant who fails to carry out the assessment under section 103.2 loses the right to the credit charges and must refund any credit charges already paid by the consumer.

"**103.4.** Before entering into a high-cost credit contract with a consumer or, if the high-cost credit contract is an open credit contract, before granting a credit limit increase, a merchant must, in accordance with the terms and conditions determined by regulation, give the consumer a written copy of the documents containing the assessment carried out under section 103.2 and information on the consumer's debt ratio.

A merchant who meets the conditions for applying the presumption under the second paragraph of section 103.2 but fails to comply with the first paragraph is deemed not to have carried out the assessment under section 103.2.

A credit contract is considered to be a high-cost credit contract if it has the characteristics determined by regulation.

The debt ratio is a measure of the consumer's liabilities expressed as a percentage. It is calculated in the manner prescribed by regulation.

"**103.5.** A consumer who enters into a high-cost credit contract while his debt ratio exceeds the ratio determined by regulation is presumed to have contracted an excessive, harsh or unconscionable obligation within the meaning of section 8."

20. Section 105 of the Act is amended by replacing "a notice in writing drawn up in accordance with the form appearing in Schedule 2" by "a written notice in conformity with the model prescribed by regulation".

21. Sections 111 to 114 of the Act are replaced by the following sections:

"**111.** A merchant may not subordinate the making of a credit contract to the requirement that the consumer enter into an insurance contract with the insurer specified by the merchant.

"**112.** A merchant who requires that the making of a credit contract be subordinate to the consumer entering into an insurance contract must inform the consumer, in accordance with the Act respecting the distribution of financial products and services (chapter D-9.2), that the consumer may purchase insurance from the insurer and insurance representative of the consumer's choice or may fulfil that requirement through an existing insurance policy if the coverage meets the conditions required by the merchant.

The merchant may not, without reasonable grounds, refuse the insurance selected or already held by the consumer.

"**113.** A merchant who, on entering into a credit contract with a consumer, solicits the consumer's adhesion to group life, health or job loss insurance must provide the consumer with confirmation of insurance from the insurer, in accordance with the Act respecting the distribution of financial products and services (chapter D-9.2).

"**114.** A merchant who, on entering into a credit contract with a consumer, purchases individual insurance for the consumer must, within 30 days after the insurer accepts the application relating to the consumer, provide the consumer with the insurance policy together with a copy of any written application made by the consumer or on the consumer's behalf."

22. Section 115 of the Act is replaced by the following section:

"**115.** In addition to the information that may be required by regulation, a contract for the loan of money must contain or state the following, presented in conformity with the model prescribed by regulation:

(*a*) the net capital and, if more than one advance is involved, the amount and date of each advance made or to be made to the consumer under the contract, or how the amount and date are determined;

(*b*) the credit charges claimed from the consumer and the consumer's total obligation under the contract;

(*c*) the term of the contract;

(*d*) the credit rate, specifying, if applicable, that it is subject to change, and the circumstances in which unpaid interest may be capitalized;

(*e*) the date on which credit charges begin to accrue, or how that date is determined;

(*f*) the amount and frequency of payments, and the date or day on which they are due;

(*g*) the nature of any optional contracts, the charge for such contracts or how it is determined, and a statement that the consumer has a right of resiliation with respect to such contracts;

(*h*) a statement that the consumer may, without charges or penalties, prepay all or part of the outstanding balance;

(*i*) the existence and the subject matter of any security given to guarantee the performance of the consumer's obligations;

(*j*) if entering into an insurance contract is a condition for entering into the contract, a statement that the consumer has the right to use an existing insurance policy or to purchase insurance from the insurer and insurance representative of the consumer's choice, subject to the merchant's right to disapprove the insurance selected or held by the consumer on reasonable grounds; and

(*k*) the merchant's permit number, if applicable.

If the credit rate is a variable rate, the contract must also contain the following:

(*a*) a statement that the credit rate stipulated is the initial rate and that it is subject to change during the term of the contract;

(*b*) a description of the reference index used to determine the variable credit rate;

(*c*) a description of the mechanics of credit rate changes and of how a change in the credit rate may affect the terms and conditions of payment;

(*d*) a clause specifying that the information relating to the terms and conditions of credit is provided for illustrative purposes only, on the basis of the initial credit rate, and that the information may vary with the credit rate; and

(*e*) a clause specifying the credit rate starting at which the amount of the scheduled payments will not cover the credit charges based on the initial capital, unless the contract provides for the automatic adjustment of the amount of the payments according to changes in the credit rate."

23. The Act is amended by inserting the following sections after section 115:

"**115.1.** When a consumer sells goods to a merchant with a right of redemption, the sale is deemed to constitute a contract for the loan of money if the total amount payable by the consumer under the contract to redeem the goods is greater than the amount paid by the merchant to acquire them.

When a consumer sells goods to a merchant who acquires them in order to lease them to the consumer for a total amount, including the lease payments and all other charges the consumer must pay under the contract, including, if applicable, the amount the consumer must pay under the contract to avail himself of an option to purchase or to exercise the right of acquisition under section 150.29, that is greater than the amount the merchant paid to acquire them, the sale is also deemed to constitute a contract for the loan of money.

"**115.2.** Unless the merchant invoked a clause of forfeiture of benefit of the term or exercised a hypothecary right, the merchant must, at least 21 days before the end of the term of a contract for the loan of money secured by an immovable hypothec, give notice in writing to the consumer of whether or not the merchant intends to renew the contract.

If the merchant intends to renew the contract, the notice must contain the information required under subparagraphs *a*, *d* and *g* of the first paragraph of section 115. If the notice is late, the consumer's rights and obligations under the original contract continue to apply until 21 days after the consumer receives the notice."

24. Section 116 of the Act is repealed.

25. Section 118 of the Act is amended by replacing the second paragraph by the following paragraph:

"Open credit contracts include credit card contracts, whether or not the use of the credit card requires a personal identification number or any other means designed to ensure consumer authorization; open credit contracts also include contracts for the use of what are commonly called lines of credit, credit accounts, budget accounts, revolving credit accounts, credit openings and any other contract of the same nature."

26. Section 119 of the Act is replaced by the following section:

"**119.** In the case of contracts described in section 118, the charges imposed for non-payment of amounts when due are credit charges."

27. The Act is amended by inserting the following section after section 119:

"**119.1.** A credit card application form or the accompanying documents must contain or state the following:

(*a*) the credit rate or, if it is a variable rate, the initial credit rate, the index to which the credit rate is linked and the relationship between the index and the credit rate;

(*b*) the grace period given the consumer to pay outstanding amounts without having to pay credit charges, except as regards money advances;

(*c*) the nature of the charges and how they are determined; and

(*d*) the date as of which the information referred to in subparagraphs *a* to *c* is current.

If the credit card is applied for remotely, the merchant must, before accepting the application, disclose to the consumer the information required under the first paragraph."

28. The Act is amended by inserting the following section after section 122:

"**122.1.** A consumer who is solidarily liable with another consumer for the obligations arising from an open credit contract is released from the obligations resulting from any use of the open credit account after notifying the merchant in writing that he will no longer use the credit extended and no longer intends to be solidarily liable for the other consumer's future use of the credit extended in advance, and after providing proof to the merchant, on that occasion, that he informed the other consumer by sending him a written notice to that effect at his last known address or technological address.

Any subsequent payment made by the consumer must be applied to the debts contracted before the notice was sent to the merchant."

29. Sections 123 and 124 of the Act are replaced by the following sections:

"**123.** The consumer is not liable for debts resulting from the use of a credit card by a third person after the card issuer is notified, by any means, of the loss, theft or fraudulent use of the card or of any other use of the card not authorized by the consumer.

Even if no notice was given, consumer liability for the unauthorized use of a credit card is limited to $50.

Any stipulation contrary to this section is prohibited.

"**123.1.** Despite section 123, the consumer is held liable for the losses incurred by the card issuer if the latter proves that the consumer committed a gross fault as regards the protection of the related personal identification number.

"**124.** A consumer who has entered into a preauthorized payment agreement with a merchant under which payments are made out of credit obtained under a credit card contract may end the agreement at any time by sending a notice to the merchant.

On receipt of the notice, the merchant must cease to collect the preauthorized payments.

On receipt of a copy of the notice, the card issuer must cease debiting the consumer's account to make payments to the merchant."

30. Section 125 of the Act is replaced by the following sections:

"**125.** In addition to the information that may be required by regulation, an open credit contract must contain or state the following, presented in conformity with the model prescribed by regulation:

(*a*) the credit limit granted;

(*b*) the credit rate or, if it is a variable rate, the initial credit rate;

(*c*) the nature of the credit charges and how they are determined;

(*d*) the grace period given the consumer to pay outstanding amounts without having to pay credit charges, except as regards money advances;

(*e*) if the credit rate is a variable rate, the reference index used to determine the credit rate, the credit rate change mechanics and how a change in the credit rate will affect the terms and conditions of payment;

(*f*) the minimum periodic payment or the method of calculating the minimum payment required for each period;

(*g*) the length of each period for which a statement of account is provided;

(*h*) in the case of a credit card contract, the consumer liability limit in the circumstances described in section 123 and the circumstances in which the consumer may be held liable for the losses incurred by the card issuer;

(*i*) the existence and the subject matter of any security given to guarantee the performance of the consumer's obligations;

(*j*) the nature of any optional contracts, the charge for such contracts or how it is determined, and a statement that the consumer has a right of resiliation with respect to such contracts;

(*k*) if entering into an insurance contract is a condition for entering into the contract, a statement that the consumer has the right to use an existing insurance policy or to purchase insurance from the insurer and insurance representative of the consumer's choice, subject to the merchant's right to disapprove the insurance selected or held by the consumer on reasonable grounds; and

(*l*) a telephone number that the consumer can use, at no charge, to obtain information about the contract in the language of the contract, or a telephone number that the consumer can use to obtain such information in the language of the contract, together with a clear statement that collect calls are accepted.

"**125.1.** Despite section 125, information relating to optional contracts or to a specific transaction under the contract may be contained in a separate document delivered to the consumer before the debtor performs his obligation to the consumer under such optional contracts.

"**125.2.** If the card issuer has a website, an up-to-date version of any credit card contract offered to consumers must be posted on that website."

31. Section 126 of the Act is replaced by the following sections:

"**126.** Without delay at the end of each period, the merchant must send the consumer a statement of account specifying

(*a*) the date of the end of the period;

(*b*) the outstanding balance at the beginning of the period;

(*c*) the date, a sufficient description and the amount of each transaction charged to the account during the period;

(*d*) the date and amount of each payment or sum credited to the account during the period;

(*e*) the credit rate or rates applicable; in the case of a variable credit rate, the rate applicable at the end of the period and the manner of obtaining a list of the rates during the period;

(*f*) the charges charged to the account during the period;

(*g*) the total of all advances and purchases charged to the account during the period;

(*h*) the outstanding balance at the end of the period;

(*i*) the credit limit applicable for the period;

(*j*) the minimum payment required for the period;

(*k*) in the case of a credit card, the estimated number of months and, if applicable, years required to pay off the outstanding balance if only the required minimum payment is made each period;

(*l*) in the case of a credit card, the due date for payment;

(*m*) the grace period given the consumer to pay outstanding amounts without having to pay credit charges, except as regards money advances;

(*n*) the consumer's rights and obligations regarding billing errors; and

(*o*) a telephone number that the consumer can use, at no charge, to obtain information about the contract or the statement of account in the language of the contract, or a telephone number that the consumer can use to obtain such information in the language of the contract, together with a clear statement that collect calls are accepted.

For the purposes of subparagraph *c* of the first paragraph, a transaction is sufficiently described if the information given can reasonably be expected to enable the consumer to identify the transaction.

"**126.1.** In the case of a credit card contract, the minimum payment required for a period may not be less than 5% of the outstanding balance at the end of the period.

For the purposes of the first paragraph, any debt paid in instalments determined according to special terms and conditions is not included in the balance of the account.

"**126.2.** The merchant is not required to send a statement of account to the consumer at the end of any period if there have been no advances or payments during the period and the outstanding balance at the end of the period is zero.

"**126.3.** The consumer may demand that the merchant send, without charge, a copy of the vouchers for each of the transactions charged to the account during the period covered by the statement. The merchant must send the copy of the vouchers requested within 60 days after the date the consumer's request was sent."

32. Section 127 of the Act is amended by replacing the second paragraph by the following paragraphs:

"The statement of account may be sent to the consumer's technological address if expressly authorized by the consumer. The consumer may at any time withdraw the authorization by notifying the merchant.

The statement of account is deemed to have been sent to the consumer's technological address when

(*a*) the consumer has received at that address a notice to the effect that the statement of account is available on the merchant's website;

(*b*) the statement of account is actually available on the website for the period determined by the regulation; and

(*c*) the consumer is able to retain a copy of the statement of account by printing it or otherwise."

33. The Act is amended by inserting the following section after section 127:

"**127.1.** The merchant must give the consumer a grace period of at least 21 days after the date of the end of the period to pay outstanding amounts without having to pay credit charges.

The first paragraph does not apply in the case of an advance of money. The merchant may claim credit charges from the date of an advance of money until the date of payment."

34. Section 128 of the Act is replaced by the following sections:

"**128.** A merchant may not increase the credit limit granted except on the express request of the consumer.

The merchant may not increase the credit limit beyond the new limit requested by the consumer.

The fact that a consumer makes a transaction resulting in the credit limit granted being exceeded does not constitute an express request.

"**128.1.** The merchant may not allow the consumer to make transactions that exceed the credit limit during a period unless the merchant

(*a*) sends the consumer a notice stating that the consumer made a transaction resulting in the credit limit granted being exceeded; and

(*b*) imposes no charges on the consumer for exceeding the credit limit.

The withholding of an amount on a credit card is not considered to be a transaction for the purposes of this section.

"**128.2.** Any unilateral increase of the credit limit by the merchant cannot be invoked against the consumer, and the consumer is not required to pay the amounts charged to the account that exceed the credit limit granted before that increase.

"**128.3.** Any stipulation in an open credit contract whereby the merchant may unilaterally increase the credit limit is prohibited.

Any stipulation whereby the merchant may impose charges on the consumer if a transaction results in the credit limit granted being exceeded or if a transaction is refused on that ground is also prohibited."

35. Section 129 of the Act is amended by replacing "or the credit" in the first paragraph by "or as replacement fees for a lost or stolen credit card or to increase the credit".

36. Section 134 of the Act is replaced by the following section:

"**134.** In addition to the information that may be required by regulation, an instalment sale contract must contain or state the following, presented in conformity with the model prescribed by regulation:

(*a*) a description of the goods that are the subject matter of the contract;

(*b*) the cash sale price of the goods, the cash down payment paid by the consumer, if any, and the net capital;

(*c*) the value of any goods given in exchange;

(*d*) the credit charges claimed from the consumer and the consumer's total obligation under the contract;

(*e*) the term of the contract;

(*f*) the credit rate, specifying, if applicable, that it is subject to change, and the circumstances in which unpaid interest may be capitalized;

(*g*) the date on which credit charges begin to accrue, or how that date is determined;

(*h*) the amount and due date of each payment;

(*i*) the nature of any optional contracts, the charge for such contracts or how it is determined, and a statement that the consumer has a right of resiliation with respect to such contracts;

(*j*) a statement that the consumer may, without charges or penalties, prepay all or part of the outstanding balance;

(*k*) the existence and the subject matter of any security given to guarantee the performance of the consumer's obligations;

(*l*) if entering into an insurance contract is a condition for entering into the contract, a statement that the consumer has the right to use an existing insurance policy or to purchase insurance from the insurer and insurance representative of the consumer's choice, subject to the merchant's right to disapprove the insurance selected or held by the consumer on reasonable grounds;

(*m*) the date of delivery of the goods; and

(*n*) the fact that the merchant reserves ownership of the goods sold until the consumer has paid all or part of the outstanding balance.

If the credit rate is a variable rate, the contract must also contain the following:

(*a*) a statement that the credit rate stipulated is the initial rate and that it is subject to change during the term of the contract;

(*b*) a description of the reference index used to determine the variable credit rate;

(*c*) a description of the mechanics of credit rate changes and of how a change in the credit rate may affect the terms and conditions of payment;

(*d*) a clause specifying that the information relating to the terms and conditions of credit is provided for illustrative purposes only, on the basis of the initial credit rate, and that the information may vary with the credit rate; and

(*e*) a clause specifying the credit rate starting at which the amount of the scheduled payments will not cover the credit charges based on the initial capital, unless the contract provides for the automatic adjustment of the amount of the payments according to changes in the credit rate."

37. Section 139 of the Act is amended by replacing "drawn up in accordance with the form appearing in Schedule 6" by "in conformity with the model prescribed by regulation".

38. Section 150 of the Act is replaced by the following section:

"**150.** In addition to the information that may be required by regulation, a contract involving credit, other than an instalment sale contract, must contain or state the following, presented in conformity with the model prescribed by regulation:

(*a*) the nature and object of the contract and, if applicable, a description of the goods;

(*b*) the net capital and, if applicable, the cash sale price of the goods and the cash down payment paid by the consumer;

(*c*) the credit charges claimed from the consumer and the consumer's total obligation under the contract;

(*d*) the term of the contract;

(*e*) the credit rate, specifying, if applicable, that it is subject to change, and the circumstances in which unpaid interest may be capitalized;

(*f*) the date on which credit charges begin to accrue, or how that date is determined;

(*g*) the amount and due date of each payment;

(*h*) the nature of any optional contracts, the charge for such contracts or how it is determined, and a statement that the consumer has a right of resiliation with respect to such contracts;

(*i*) a statement that the consumer may, without charges or penalties, prepay all or part of the outstanding balance;

(*j*) the existence and the subject matter of any security given to guarantee the performance of the consumer's obligations; and

(*k*) if entering into an insurance contract is a condition for entering into the contract, a statement that the consumer has the right to use an existing insurance policy or to purchase insurance from the insurer and insurance representative of the consumer's choice, subject to the merchant's right to disapprove the insurance selected or held by the consumer on reasonable grounds.

If the credit rate is a variable rate, the contract must also contain the following:

(*a*) a statement that the credit rate stipulated is the initial rate and that it is subject to change during the term of the contract;

(*b*) a description of the reference index used to determine the variable credit rate;

(*c*) a description of the mechanics of credit rate changes and of how a change in the credit rate may affect the terms and conditions of payment;

(*d*) a clause specifying that the information relating to the terms and conditions of credit is provided for illustrative purposes only, on the basis of the initial credit rate, and that the information may vary with the credit rate; and

(*e*) a clause specifying the credit rate starting at which the amount of the scheduled payments will not cover the credit charges based on the initial capital, unless the contract provides for the automatic adjustment of the amount of the payments according to changes in the credit rate."

39. The Act is amended by inserting the following section before section 150.4:

"**150.3.1.** Before entering into a long-term contract of lease with a consumer, a merchant must assess the consumer's capacity to perform the obligations under the contract.

A merchant who, in carrying out an assessment, takes into account the information determined by regulation and collected, as the case may be, in accordance with the method that may be determined by regulation is deemed to comply with the obligation under the first paragraph.

If a contract is transferred to another merchant after having been entered into, and that merchant is the one who approved the contract, the transferee becomes the merchant bound by the obligations under this section."

40. Section 150.13 of the Act is amended by replacing "drawn up in accordance with the form appearing in Schedule 7.1" in paragraph *b* by "in conformity with the model prescribed by regulation".

41. Section 150.14 of the Act is amended by replacing "a notice in writing drawn up in accordance with the form appearing in Schedule 7.2" in the first paragraph by "a written notice in conformity with the model prescribed by regulation".

42. Section 150.30 of the Act is amended by replacing "a notice in writing drawn up in accordance with the form appearing in Schedule 7.4" in the first paragraph by "a written notice in conformity with the model prescribed by regulation".

43. Section 187.3 of the Act is amended by replacing "for an expiry date on a prepaid card" by "that a prepaid card may expire on a set date or by the lapse of time".

44. The Act is amended by inserting the following division after section 187.5:

"**DIVISION V.2**

"CONTRACTS RELATING TO LOYALTY PROGRAMS

"**187.6.** For the purposes of this division,

(*a*) "loyalty program merchant" means a person who offers to enter into or enters into a contract relating to a loyalty program with a consumer;

(*b*) "loyalty program" means a program under which consumers, on entering into contracts, receive exchange units in consideration of which they may obtain goods or services free of charge or at a reduced price from one or more merchants;

(*c*) "exchange unit" means any form of benefit granted to a consumer that has an exchange value within the meaning of a loyalty program.

For the purposes of this division, a contract for the sale of a prepaid card does not constitute a contract relating to a loyalty program.

"**187.7.** Before entering into a contract relating to a loyalty program, the loyalty program merchant must inform the consumer in writing of the information determined by regulation.

"**187.8.** Subject to any applicable regulations, any stipulation providing that the exchange units received by the consumer under a loyalty program may expire on a set date or by the lapse of time is prohibited.

"**187.9.** Despite section 11.2 and subject to any applicable regulations, any stipulation in an indeterminate-term contract under which the loyalty program merchant may amend an essential element of the contract unilaterally is not prohibited provided the stipulation also

(*a*) specifies the elements of the contract that may be amended unilaterally; and

(*b*) provides that the loyalty program merchant must send to the consumer, within the time limit prescribed by regulation, a written notice drawn up clearly and legibly, setting out the new clause only, or the amended clause and the clause as it read formerly, and the date of the coming into force of the amendment."

45. Section 190 of the Act is amended by replacing "in conformity with Schedule 8" in the second paragraph by "in conformity with the model prescribed by regulation".

46. Section 199 of the Act is amended by replacing "in conformity with Schedule 9" in the second paragraph by "in conformity with the model prescribed by regulation".

47. Section 208 of the Act is amended by replacing "in conformity with Schedule 10" in the second paragraph by "in conformity with the model prescribed by regulation".

48. The Act is amended by inserting the following division after section 214.11:

"**DIVISION VIII**

"CONTRACTS ENTERED INTO BY DEBT SETTLEMENT SERVICE MERCHANTS

"§1. — *General provisions*

"**214.12.** A debt settlement service merchant is a person who offers to enter into or enters into a contract with a consumer that has the following object:

(*a*) to negotiate the settlement of the consumer's debts with creditors;

(*b*) to receive amounts from or for the consumer in order to distribute them to the consumer's creditors;

(*c*) to improve the credit reports prepared about the consumer by a personal information agent within the meaning of the Act respecting the protection of personal information in the private sector (chapter P-39.1); or

(*d*) to provide the consumer with education or raise the consumer's awareness regarding budget management or debt settlement.

"**214.13.** Despite section 214.12, the following persons are not debt settlement service merchants:

(1) if the object of the contract is that described in paragraph *a* of section 214.12, consumer advocacy bodies, trustees holding a licence issued by the Superintendent of Bankruptcy under the Bankruptcy and Insolvency Act (Statutes of Canada, 1985, chapter B-3), members of the Barreau du Québec, members of the Chambre des notaires du Québec, members of the Ordre des comptables professionnels agréés du Québec, members of the Ordre des administrateurs agréés, members of the Ordre des huissiers de justice and liquidators of undeclared partnerships;

(2) if the object of the contract is that described in paragraph *b* of section 214.12, trustees holding a licence issued by the Superintendent of Bankruptcy under the Bankruptcy and Insolvency Act, members of the Barreau du Québec, members of the Chambre des notaires du Québec, members of the Ordre des administrateurs agréés, members of the Ordre des huissiers de justice and liquidators of undeclared partnerships;

(3) if the object of the contract is that described in paragraph *c* of section 214.12, consumer advocacy bodies, members of the Barreau du Québec, members of the Chambre des notaires du Québec, members of the Ordre des administrateurs agréés and members of the Ordre des huissiers de justice; and

(4) if the object of the contract is that described in paragraph *d* of section 214.12, consumer advocacy bodies, educational institutions under the authority of a school board, general and vocational colleges, universities, faculties, schools or institutes of a university that are administered by a legal person distinct from that which administers the university, educational institutions governed by the Act respecting private education (chapter E-9.1), for educational service contracts subject to that Act, institutions whose instructional program is the subject of an international agreement, within the meaning of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1), for the subsidized teaching they provide, schools administered by the Government or by one of the government departments, the Conservatoire de musique et d'art dramatique du Québec established under the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1), trustees holding a licence issued by the Superintendent of Bankruptcy under the Bankruptcy and Insolvency Act, financial planners holding a certificate issued by the Autorité des marchés financiers, members of the Barreau du Québec, members of the Chambre des notaires du Québec, members of the Ordre des comptables professionnels agréés du Québec, members of the Ordre des administrateurs agréés and members of the Ordre des huissiers de justice.

"§2. — *Debt settlement service contracts*

"**214.14.** No merchant may make the entering into or the performance of a debt settlement service contract dependent upon the entering into of another contract.

"**214.15.** If, at the time of the entering into or performance of a debt settlement service contract, the consumer enters into any other contract with the merchant, the merchant must evidence the contracts in a contract that complies with section 214.16.

"**214.16.** The contract must be evidenced in writing. In addition to the information that may be required by regulation, the contract must contain or state the following, presented in conformity with the model prescribed by regulation:

(*a*) the merchant's permit number;

(*b*) the name and address of both the consumer and the merchant;

(*c*) the merchant's telephone number and, if available, the merchant's technological address;

(*d*) the place and date of the contract;

(*e*) a detailed description of each of the goods and services to be provided under the contract;

(*f*) the scheduled dates for the performance of the merchant's obligations;

(*g*) the charges and fees that the consumer may be required to pay to the merchant;

(*h*) the list of creditors disclosed by the consumer and the amount and description, including the credit rate, of each of their claims;

(*i*) the total amount owed to creditors by the consumer;

(*j*) the proposal the merchant undertakes to make to each of the consumer's creditors, including the terms and conditions of payment proposed for each debt;

(*k*) the amount of any payment to be made to the merchant by the consumer for remittance to the creditors, and the frequency and dates of the payments;

(*l*) the term and expiry date of the contract;

(*m*) if applicable, the fact that the merchant will receive or attempt to receive amounts from a creditor as consideration for entering into the contract;

(*n*) if applicable, a description of the goods received in payment, as a trade-in or on account, their quantity, and the price agreed on for each of them; and

(*o*) the right granted to the consumer to resolve the contract at his sole discretion within 10 days after that on which each of the parties is in possession of a copy of the contract.

The merchant must attach a resolution form in conformity with the model prescribed by regulation to the copy of the contract the merchant remits to the consumer.

"**214.17.** A contract may be resolved at the discretion of the consumer within 10 days after that on which each of the parties is in possession of a copy of the contract.

The contract may also be resolved within a year from the date it was entered into

(*a*) in all cases,

i. if the merchant fails to perform a service within 30 days after the performance date specified in the contract or a later date agreed to by the consumer, unless the consumer accepts performance after that time has expired,

ii. if the contract is inconsistent with any of the rules set out in sections 25 to 28 or 54.4 to 54.7, as the case may be,

iii. if the contract does not contain the information required under section 214.16, or

iv. if no resolution form in conformity with the model prescribed by regulation is attached to the contract at the time the contract is entered into; or

(*b*) in the case of a contract providing for services described in paragraph *a* or *b* of section 214.12,

i. if the merchant does not hold the permit required by this Act at the time the contract is entered into, or

ii. if the security furnished by the merchant is invalid or is not in conformity with the security required under this Act at the time the contract is entered into.

"**214.18.** The consumer avails himself of the right of resolution by returning the form provided for in section 214.16 or by sending the merchant another written notice to that effect.

"**214.19.** The contract is resolved by operation of law from the sending of the form or the notice.

"**214.20.** Within 15 days following the resolution, the merchant must make restitution to the consumer of what was received from the consumer, who must return any goods received from the merchant.

If the merchant is unable to make restitution to the consumer of the goods received in payment, as a trade-in or on account, the merchant must remit to the consumer the greater of the value of the goods and the price of the goods specified in the contract.

The merchant shall assume the costs of restitution.

"**214.21.** The merchant shall assume the risk of loss or deterioration, even by superior force,

(*a*) of the goods forming the object of the contract, until the expiry of the time provided for in section 214.20; and

(*b*) of the goods received in payment, as a trade-in or on account, until their restitution.

"**214.22.** The consumer may not resolve the contract if, as a result of an act or a fault for which he is liable, he is unable to make restitution of the goods to the merchant in the condition in which they were received.

"**214.23.** The merchant must negotiate with the consumer's creditors on the basis of the proposal agreed to with the consumer and evidenced in the contract in accordance with subparagraph *j* of the first paragraph of section 214.16.

If the creditor refuses the proposal, the merchant must inform the consumer both orally and in writing without delay.

If the creditor accepts the proposal, an agreement in principle regarding debt settlement entered into by the merchant with that creditor must be evidenced in writing. The merchant must send a copy of the agreement in principle to the consumer within 15 days after it is entered into and enclose a document containing the information required under subparagraphs *j* and *k* of the first paragraph of section 214.16, as it appears in the contract.

If the merchant has not received the creditor's acceptance of a proposal at the time the summary document described in section 214.25 is provided or within 45 days after entering into the contract, whichever comes first, the creditor is deemed to have refused the proposal.

"**214.24.** The consumer may refuse the agreement in principle.

The merchant must obtain the consumer's written consent for an agreement in principle to be accepted by the consumer.

"**214.25.** The merchant must provide to the consumer, within 45 days after entering into the contract, a summary document containing or stating

(*a*) a list of the creditors who have accepted or refused the proposal;

(*b*) the total amount of the payments the merchant must make to each creditor;

(*c*) the amount of the charges and fees the merchant intends to collect from the consumer; and

(*d*) the amount, total number and frequency of the payments to be made by the consumer to the merchant and the dates on which they must be made.

Such a document must, subsequently and until the contract ends, be provided to the consumer every 60 days.

"**214.26.** In the case of a debt settlement service contract providing for services described in paragraph *a* or *b* of section 214.12, the merchant may not receive any sum from the consumer until

(*a*) an agreement in principle has been evidenced in writing and the consumer has received a copy within the time prescribed in section 214.23;

(*b*) the agreement in principle referred to in subparagraph *a* has been accepted by the consumer; and

(*c*) the summary document described in section 214.25 has been provided to the consumer.

If the sum mentioned in the first paragraph represents charges or fees, the merchant may not collect them unless the conditions set out in the first paragraph have been met and a payment has been made for the benefit of the creditor in accordance with the agreement.

All the sums the merchant may collect from the consumer under another contract referred to in section 214.15 constitute charges and fees for the purposes of this division.

In the case of a debt settlement service contract providing for services described in paragraph *c* of section 214.12 but not for services described in paragraph *a* or *b* of that section, the merchant may not collect a payment from the consumer before having improved the credit reports prepared about the consumer by a personal information agent within the meaning of the Act respecting the protection of personal information in the private sector (chapter P-39.1).

A regulation may be made to set conditions and limits for the charges and fees the merchant may claim from the consumer.

"**214.27.** A sum of money received by the merchant from a consumer must be transferred in trust. The merchant is the trustee of the sum and must deposit it in a trust account until entitled to withdraw it in accordance with section 214.28.

The sums of money held in the trust account are unassignable and unseizable.

Sections 257 to 260 apply to the merchant, with the necessary modifications.

"**214.28.** The merchant shall withdraw from the trust account, for or on behalf of a consumer, only the sums deposited and held in that account for that consumer.

Except for the interest on the sums paid into the trust account, the merchant may withdraw sums from the account for the following purposes only:

(*a*) remitting to a creditor the payment due, in accordance with the debt settlement agreement;

(*b*) collecting the charges and fees due to the merchant under the contract; or

(*c*) in the case of the cancellation, resolution, resiliation or expiry of the contract, making restitution of the sums due to the consumer.

"**214.29.** The president may appoint a provisional administrator to manage temporarily, continue or terminate the current business of a merchant in any of the cases described in section 260.16, with the necessary modifications.

Sections 260.17 to 260.23 apply, with the necessary modifications, to the provisional administrator's appointment and mandate.

"**214.30.** Only sections 214.14, 214.15, subparagraph *o* of the first paragraph of section 214.16, the second paragraph of section 214.16 and sections 214.17 to 214.22 and 214.26 of this subdivision apply in the case of debt settlement service contracts that do not provide for services described in paragraph *a* or *b* of section 214.12.

Section 195 does not apply in the case of debt settlement service contracts that provide for services described in paragraph *d* of section 214.12."

49. The Act is amended by inserting the following section after section 223:

"**223.1.** A merchant, manufacturer or advertiser must, in an advertisement concerning goods or services, present the information in a clear, legible and understandable manner, and as prescribed by regulation."

50. Section 224 of the Act is amended

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

"(*a*.1) use the expression "cost price" or any other expression suggesting that goods are for sale or for lease at a price or retail value based on their cost to the merchant, unless the expression refers to the price or retail value actually paid by the merchant to purchase the goods;";

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

"(*b*) disclose, in an advertisement, the amount of the instalments to be paid for the purchase or long-term lease of goods or for a service without also disclosing, and laying greater emphasis on, the total price of the goods or service or, in the case of a long-term lease, the retail value of the goods; or";

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

"For the purposes of subparagraph *a*.1 of the first paragraph, the price actually paid by the merchant is the price the merchant paid reduced by all the charges the merchant paid but that have been or will be reimbursed."

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

"**230.1.** No credit broker may collect a partial or full payment from a consumer for services rendered or to be rendered.

For the purposes of the first paragraph, "credit broker" means a person who, for the purposes of a credit contract, acts as an intermediary between a consumer and a person willing to advance money or make money available. However, this provision does not apply to a member of a professional order governed by the Professional Code (chapter C-26)."

52. The Act is amended by inserting the following section after section 231:

"**231.1.** No merchant, manufacturer or advertiser may, in an advertisement concerning specific goods or services and disclosing their price or retail value, show a picture of the goods or services that is not an accurate depiction of them."

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

"**232.1.** No person may offer a consumer a premium, within the meaning of section 232, as an incentive to enter into a debt settlement service contract."

54. Section 234 of the Act is amended by replacing "or by negotiable instrument" at the end by "or by payment instrument".

55. The Act is amended by inserting the following sections after section 244:

"**244.1.** No person may, by any means, in any advertisement, falsely or misleadingly represent to consumers that credit may improve their financial situation or solve their debt problems.

"**244.2.** No merchant may, by any means, falsely or misleadingly represent to consumers that credit reports prepared about them will be improved.

"**244.3.** No merchant may, by any means, represent to consumers that their obligations with regard to a creditor will be reduced, except if the creditor concerned expressly consents to the reduction of such obligations.

"**244.4.** No merchant may, by any means, at the time of the entering into of a debt settlement service contract with a consumer or at the time of the performance of such a contract, offer to enter into or enter into a credit contract with the consumer, or help or encourage the consumer to enter into such a contract.

"**244.5.** No debt settlement service merchant may, by any means, communicate to a third person any information about a consumer, unless that person is acting as surety for the consumer or is a creditor with whom the merchant has been authorized to communicate by the consumer.

"**244.6.** No debt settlement service merchant may, by any means, restrict communication between a consumer and the consumer's creditors."

56. The Act is amended by inserting the following section after section 245.1:

"**245.2.** No merchant may enter into a credit contract or a long-term contract of lease of goods with a consumer, or grant a credit limit increase to a consumer, without carrying out the assessment under section 103.2 or 150.3.1."

57. Section 246 of the Act is replaced by the following section:

"**246.** No person may, in any advertisement concerning credit,

(*a*) refer to a credit rate without disclosing that rate; or

(*b*) disclose a rate relating to credit unless the credit rate, calculated in accordance with this Act, is also disclosed with equal emphasis.

Subparagraph *b* of the first paragraph applies, among other cases, if a consumer is offered a rebate or discount on the cash purchase of goods; the credit rate disclosed must in that case include the value of the rebate or discount to which the consumer is entitled on paying cash."

58. The Act is amended by inserting the following section after section 247.1:

"**247.2.** No person may let it be believed that no credit charges are payable during a certain period following a transaction, unless the credit rate that will apply at the end of that period if the net capital has not been repaid in full is clearly specified."

59. The Act is amended by inserting the following sections after section 251:

"**251.1.** No person may, when a consumer is about to pay with a credit card, withhold an amount on the credit card, unless the person discloses, before the transaction, the amount that will be withheld and why and for how long it will be withheld.

A regulation may be made to set a limit for the amount that may be withheld on a credit card and for how long it may be withheld.

"**251.2.** No person may inform a personal information agent, within the meaning of the Act respecting the protection of personal information in the private sector (chapter P-39.1), of the exercise by a consumer of the right of resolution or resiliation under an Act whose application is under the supervision of the Office, or send a personal information agent information unfavourable to the consumer concerning amounts that are no longer payable following the exercise of that right.

Similarly, no person may inform such an agent of the fact that a loan has not been repaid following an order made by the court under section 117."

60. Section 255 of the Act is amended by replacing "the time provided in section 59 has expired or until the contract is cancelled by virtue of section 59" by "the cancellation period provided for in the first paragraph of section 59 has expired or until the contract is cancelled under that paragraph".

61. Section 260.9 of the Act is amended by replacing "consistent with the model provided in Schedule 11" in the third paragraph by "in conformity with the model prescribed by regulation".

62. Section 316 of the Act is amended by replacing the first paragraph by the following paragraph:

"The president may apply to the court for an injunction ordering

(*a*) a person to cease engaging in a practice prohibited under Title II;

(*b*) a merchant to cease including in a contract a stipulation prohibited under this Act or a regulation;

(*c*) a merchant to comply with section 19.1 when including a stipulation inapplicable in Québec; or

(*d*) a merchant to cease engaging in an activity without holding the permit required by this Act or by any other Act whose application is under the supervision of the Office."

63. Section 321 of the Act is amended by adding the following at the end:

"(*g*) every merchant who enters into a high-cost credit contract; and

"(*h*) every debt settlement service merchant who offers services described in paragraph *a* or *b* of section 214.12.

No person who holds a debt settlement service merchant's permit may simultaneously hold a permit or certificate issued under the Act respecting the collection of certain debts (chapter R-2.2)."

64. Section 323 of the Act is amended by adding the following paragraph at the end:

"A merchants association 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."

65. Section 323.1 of the Act is amended by striking out the second paragraph.

66. Section 350 of the Act is amended

(1) by inserting the following paragraphs after paragraph *g*:

"(*g*.1) determining the threshold beyond which a credit contract is presumed to constitute an excessive, harsh or unconscionable obligation within the meaning of section 8;

"(*g*.2) determining the information a merchant must take into account to benefit from the presumption provided for in the second paragraph of sections 103.2 and 150.3.1 and the method for collecting such information;

"(*g*.3) determining, for the purposes of section 103.4, the method for calculating the debt ratio;

"(*g*.4) determining, for the purposes of section 103.4, the characteristics a credit contract must have to be considered a high-cost credit contract;

"(*g*.5) determining, for the purposes of section 187.8, the cases or circumstances in which a stipulation may prescribe that the exchange units may expire at a set date or by the lapse of time;

"(*g*.6) identifying, for the purposes of section 187.9, the elements of a contract relating to a loyalty program that a merchant may not amend unilaterally, and the time limit for sending a consumer a notice of unilateral amendment of an essential element of the contract;

"(*g*.7) setting, for the purposes of section 214.25, conditions and limits for the charges and fees a debt settlement service merchant may claim from a consumer;

"(*g*.8) setting, for the purposes of section 251.1, a limit for the amount that may be withheld on a credit card and a limit for how long it may be withheld;";

(2) by replacing "an association of road vehicle dealers or an association of road vehicle recyclers" in paragraph *l*.2 by "a merchants association";

(3) by striking out paragraph *s*;

(4) by inserting "and determining payment instruments for the purposes of section 54.8" at the end of paragraph *y*.

67. Schedules 1 to 11 to the Act are repealed.

68. The Act is amended by replacing "contract extending variable credit", "contracts extending variable credit" and "variable credit" wherever they appear by "open credit contract", "open credit contracts" and "open credit", respectively.

TRAVEL AGENTS ACT

69. Section 13.2 of the Travel Agents Act (chapter A-10) is amended by inserting "and in section 11.8 of the Regulation respecting travel agents (chapter A-10, r. 1)" after "section 13" in the first paragraph.

70. The Act is amended by inserting the following division before Division IV:

"**DIVISION III.2**

"FONDS D'INDEMNISATION DES CLIENTS DES AGENTS DE VOYAGES

"**30.1.** The Fonds d'indemnisation des clients des agents de voyages, an indemnity fund for the clients of travel agents, is established to guarantee the indemnification or reimbursement of the clients of travel agents who are required to contribute to the fund in the cases and in accordance with the terms and conditions prescribed by regulation.

The fund also guarantees the payment of the administrative expenses and the fees of a provisional administrator in case of a lack or insufficiency of individual security.

"**30.2.** The fund is made up of

(*a*) the contributions paid by the clients of travel agents;

(*b*) the sums recovered by the president by way of subrogation to the rights of clients who received indemnities from the fund;

(*c*) the interest earned on the sums of money making up the fund;

(*d*) the growth of the fund's assets; and

(*e*) the advances that the Minister of Finance may make to the fund in accordance with section 41.1.

"**30.3.** Subject to the regulation, the clients of travel agents are required to contribute to the fund an amount calculated in accordance with the regulation.

"**30.4.** Where a travel agent has directly or indirectly transferred a client's funds to a service supplier in accordance with the conditions prescribed by regulation as regards the deposit and withdrawal of funds held in a trust account and where the supplier has failed to fulfil his obligations, the client

(*a*) may not exercise any recourse against the travel agent to recover the amounts paid by him to the travel agent, but may apply to the fund for reimbursement; and

(*b*) may exercise a recourse against the travel agent or may apply directly to the fund for indemnification for the injury suffered, in accordance with the terms and conditions prescribed by regulation.

"**30.5.** Where, for a reason outside his control, a client is unable to avail himself of tourism services he paid for, the client may apply to the fund for reimbursement and indemnification in the cases and in accordance with the terms and conditions prescribed by regulation.

"**30.6.** The president is the manager of the sums making up the fund. The president shall hold those sums in trust.

"**30.7.** The president is subrogated by operation of law to the rights of a client against a travel agent or a service supplier for the sums paid by the fund.

In addition, the president may exercise a recourse against a travel agent and a service supplier to recover sums paid by the fund where

(*a*) the service supplier failed to fulfil his obligations;

(*b*) the fund reimbursed or indemnified the client; and

(*c*) the travel agent committed a fault, in particular as regards the choice of the service supplier.

No client of a travel agent may be reimbursed or indemnified by the fund if otherwise reimbursed or indemnified for the damages incurred. However, if the amount of the reimbursement or indemnification the client obtained is less than that which he would have obtained from the fund, the client may claim the difference from the fund."

71. Section 36 of the Act is amended

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

"(*b*) to prescribe the terms and conditions of issue, maintenance, suspension, transfer or cancellation of a licence, the qualifications required of a person applying for a licence, the conditions to be met and the duties to be paid by that person, and the duties payable for the transfer of a licence or the amalgamation of two travel agents;";

(2) by inserting the following subparagraphs after subparagraph *b*.1 of the first paragraph:

"(*b*.2) to prescribe the terms and conditions of issue, maintenance, suspension or cancellation of a travel agency manager certificate, the qualifications required of a person applying for a certificate, and the conditions to be met and the duties to be paid by that person;

"(*b*.3) to determine the cost of the examination a person applying for a travel counsellor certificate or a travel agency manager certificate must pass;";

(3) by replacing subparagraph *c*.1 of the first paragraph by the following subparagraph:

"(*c*.1) to prescribe the rules for establishing the amount of the contribution to be paid into the Fonds d'indemnisation des clients des agents de voyages and determine the cases and the terms and conditions of collection, payment, administration and use of the fund, in particular to set a maximum amount, per client or event, that may be paid out of the fund;";

(4) by replacing "to inform and educate consumers with respect to their rights and obligations under this Act" in subparagraph *c*.2 of the first paragraph by "to inform and educate clients with respect to their rights and obligations under the Acts whose application is under the supervision of the Office";

(5) by striking out the third paragraph.

72. Section 39 of the Act is replaced by the following section:

"**39.** A person found guilty of an offence against section 4 or 33 is liable,

(*a*) in the case of a natural person, to a fine of $600 to $15,000; or

(*b*) in any other case, to a fine of $2,000 to $100,000.

For a subsequent offence, the offender is liable to a fine with minimum and maximum limits twice as high as those prescribed in subparagraph *a* or *b* of the first paragraph, as applicable."

73. Section 40 of the Act is replaced by the following section:

"**40.** A person found guilty of an offence other than an offence under section 39 is liable,

(*a*) in the case of a natural person, to a fine of $600 to $6,000; or

(*b*) in any other case, to a fine of $1,000 to $40,000.

For a subsequent offence, the offender is liable to a fine with minimum and maximum limits twice as high as those prescribed in subparagraph *a* or *b* of the first paragraph, as applicable."

74. Section 41.1 of the Act is amended by replacing "of a fund established by regulation for indemnification purposes" in the first paragraph by "of the Fonds d'indemnisation des clients des agents de voyages".

ACT RESPECTING THE COLLECTION OF CERTAIN DEBTS

75. The Act respecting the collection of certain debts (chapter R-2.2) is amended by inserting the following section after section 24:

"**24.1.** No holder of a permit or of a collection agent representative certificate may also hold a debt settlement service merchant's permit issued under the Consumer Protection Act (chapter P-40.1)."

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

"**34.1.** No permit holder or his representative may collect a debt for a merchant who enters into contracts for the loan of money or into high-cost credit contracts if the merchant did not hold the permit required under the Consumer Protection Act (chapter P-40.1) at the time he entered into a contract with the consumer.

"**34.2.** No collection agent may authorize a representative who does not hold the certificate provided for in section 44.1 to act on the agent's behalf."

77. Section 36 of the Act is replaced by the following section:

"**36.** A person whose application for a permit or a certificate is refused or whose permit or certificate is suspended or cancelled may contest the president's decision before the Administrative Tribunal of Québec within 30 days of its notification."

78. The Act is amended by inserting the following chapter before Chapter IV:

"**CHAPTER III.1**

"COLLECTION AGENT REPRESENTATIVES

"**44.1.** A collection agent representative who is required to hold a permit under section 7 must hold a certificate issued by the president.

"**44.2.** A person who applies for a collection agent representative certificate must meet the conditions prescribed by regulation. The person must send the application to the president using the form provided by the president, along with the documents and payment of the duties prescribed by regulation."

79. Section 49 of the Act is amended by adding the following paragraph at the end:

"The injured person may also claim punitive damages."

80. Section 51 of the Act is amended by inserting the following paragraph after paragraph 2:

"(2.1) determining terms and conditions for the issue, renewal, suspension or cancellation of a collection agent representative certificate, cases where a certificate ceases to have effect, the qualifications required of a person applying for a certificate, the documents to be sent, the conditions to be met and the duties to be paid;".

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

81. This Act does not apply to contracts existing at the time of its coming into force, but

(1) sections 100.2, 103.1 and 115.2 of the Consumer Protection Act (chapter P-40.1), as enacted by this Act, apply to existing credit contracts;

(2) section 122.1, the first and second paragraphs of section 123, and sections 123.1, 124 and 126 to 128.2 of the Consumer Protection Act, as replaced, enacted or amended by this Act, apply to existing open credit contracts; and

(3) this Act applies to existing credit contracts and long-term contracts of lease of goods that are amended after its coming into force.

Stipulations in existing contracts that are contrary to the third paragraph of section 123 and to sections 128.3, 187.8 and 187.9 of the Consumer Protection Act, as enacted or replaced by this Act, are without effect for the future.

82. In the case of a contract in progress on the date of coming into force of section 126.1 of the Consumer Protection Act, enacted by section 31, the percentage set out in that section is, for the 12-month period that follows that date, replaced by a percentage of 2%; for any subsequent 12-month period, that last percentage is increased by half a point per period until it reaches 5%.

During those periods, section 126 of the Consumer Protection Act, as replaced by section 31, is to be read as if the following subparagraph were inserted after subparagraph *l* of the first paragraph:

"(*l*.1) the date from which the percentage for calculating the required minimum payment will be increased, and that percentage;".

83. Decisions made by the president of the Office de la protection du consommateur between 30 June 2010 and 15 November 2017 as regards travel counsellor certificates may be contested under section 13.2 of the Travel Agents Act (chapter A-10), as amended by section 69.

A person who, under such a decision, is denied a certificate or the renewal of a certificate or whose certificate is suspended or cancelled must contest the decision not later than 30 days after the president of the Office de la protection du consommateur notifies a notice to the person concerning the person's right under the first paragraph.

84. The Fonds d'indemnisation des clients des agents de voyages established under the Regulation respecting travel agents (chapter A-10, r. 1) is deemed to have been established under section 30.1 of the Travel Agents Act, as enacted by section 70.

85. The provisions of this Act come into force on the date or dates to be set by the Government, except sections 1, 5, 62, 69 and 83, which come into force on 15 November 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 25
AN ACT CONCERNING THE PROHIBITION AGAINST BRINGING CERTAIN ACTIONS RELATED TO THE OPERATION OF OFF-HIGHWAY VEHICLES ON TRAILS FORMING PART OF THE INTERREGIONAL NETWORK

Bill 147
Introduced by Madam Véronyque Tremblay, Minister for Transport
Introduced 31 October 2017
Passed in principle 16 November 2017
Passed 23 November 2017
Assented to 23 November 2017

Coming into force: 23 November 2017

Legislation amended:

Act respecting off-highway vehicles (chapter V-1.2)

Explanatory notes

This Act proposes setting 1 January 2020 as the date on which the prohibition against bringing certain civil actions related to the operation of off-highway vehicles on trails forming part of the interregional network ceases to have effect.

Éditeur officiel
Québec

Chapter 25

AN ACT CONCERNING THE PROHIBITION AGAINST BRINGING CERTAIN ACTIONS RELATED TO THE OPERATION OF OFF-HIGHWAY VEHICLES ON TRAILS FORMING PART OF THE INTERREGIONAL NETWORK

[*Assented to 23 November 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 87.1 of the Act respecting off-highway vehicles (chapter V-1.2) is amended by replacing "1 December 2017" in the first paragraph by "1 January 2020".

2. This Act comes into force on 23 November 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 26
AN ACT TO REGULATE GENERIC MEDICATION PROCUREMENT BY OWNER PHARMACISTS AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

Bill 148

Introduced by Mr. Gaétan Barrette, Minister of Health and Social Services
Introduced 5 October 2017
Passed in principle 14 November 2017
Passed 23 November 2017
Assented to 23 November 2017

Coming into force: 23 November 2017, except section 9, which comes into force on 7 December 2017

Legislation amended:

Act respecting prescription drug insurance (chapter A-29.01)
Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)
Act to extend the powers of the Régie de l'assurance maladie du Québec, regulate commercial practices relating to prescription drugs and protect access to voluntary termination of pregnancy services (2016, chapter 28)

Regulation enacted:

Regulation to govern generic medication procurement by owner pharmacists
(2017, chapter 26, section 13)

Explanatory notes

This Act provides that an owner pharmacist may not, in a calendar year, procure generic medications from the same manufacturer in excess of 50% of the monetary value of all the generic medications purchased by the pharmacist during that year, subject to certain exceptions. To that end, the Act enacts the Regulation to govern generic medication procurement by owner pharmacists.

The Act also requires every owner pharmacist to send the Régie de l'assurance maladie du Québec an annual report of purchases for each brand of generic medications purchased.

Penal sanctions are introduced for cases where an owner pharmacist fails to comply with these provisions.

Lastly, the Act includes technical and consequential provisions.

Éditeur officiel
Québec

Chapter 26

AN ACT TO REGULATE GENERIC MEDICATION PROCUREMENT BY OWNER PHARMACISTS AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

[*Assented to 23 November 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING PRESCRIPTION DRUG INSURANCE

1. The Act respecting prescription drug insurance (chapter A-29.01) is amended by inserting the following section after section 8.1.2:

"**8.1.3.** An owner pharmacist must send the Board an annual report of purchases for each brand of generic medications entered on the list of medications purchased by the pharmacist during a calendar year. The report must be sent not later than 1 March of the following calendar year."

2. Section 60.0.5 of the Act is amended by inserting the following sentence after the first sentence of the first paragraph: "The Minister may also, for the same reasons and in the same manner, suspend the application of the regulatory provisions enacted under paragraph 4.1 of section 80 governing generic medication procurement by owner pharmacists."

3. Section 80 of the Act is amended by inserting the following paragraph after paragraph 4:

"(4.1) govern the procurement by owner pharmacists, from the same manufacturer, of generic medications entered on the list of medications; and".

4. Section 80.2 of the Act is amended by replacing "a benefit authorized by regulation or a discount or, in the case of a wholesaler, a profit margin not provided for in the commitment" in paragraph 6 by "a discount, profit margin or other benefit authorized by regulation or provided for in the commitment, as the case may be".

5. Section 80.5 of the Act, enacted by section 50 of chapter 28 of the statutes of 2016, is amended by replacing "or section 8.1.2" in the first paragraph by ", section 8.1.2 or section 8.1.3".

6. Section 84.2.2 of the Act is amended by adding the following paragraph at the end:

"The same applies to an accredited manufacturer or wholesaler who contravenes section 60.0.6."

7. The Act is amended by inserting the following section after section 84.3:

"**84.3.0.1.** An owner pharmacist who contravenes a provision of a regulation made by the Minister under paragraph 4.1 of section 80 is guilty of an offence and is liable to a fine of $10,000 to $100,000."

8. Section 85 of the Act is amended by replacing "section 84.7" by "sections 84.3.0.1 and 84.7".

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

9. Section 2.0.13 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), enacted by section 65 of chapter 28 of the statutes of 2016, is amended

(1) in the second paragraph,

(*a*) by replacing "or mandates given to a third person" by ", mandates given to a third person, reports or other documents";

(*b*) by inserting "or according to the appropriate model" after "on the appropriate form";

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

"In addition, the Board may require that registers kept for the purposes of an Act, regulation or program referred to in the first paragraph be kept according to the model the Board provides.";

(3) by inserting "and models" after "forms" in the third paragraph.

10. Section 20.1 of the Act is amended by replacing "or a drug manufacturer or wholesaler accredited by the Minister" by ", a drug manufacturer or wholesaler accredited by the Minister, or an intermediary".

11. Section 40.1 of the Act is amended by striking out "section 22 or 70.0.1 of" in paragraph *d*.3.

ACT TO EXTEND THE POWERS OF THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC, REGULATE COMMERCIAL PRACTICES RELATING TO PRESCRIPTION DRUGS AND PROTECT ACCESS TO VOLUNTARY TERMINATION OF PREGNANCY SERVICES

12. Section 81 of the Act to extend the powers of the Régie de l'assurance maladie du Québec, regulate commercial practices relating to prescription drugs and protect access to voluntary termination of pregnancy services (2016, chapter 28) is amended by replacing "sixth" by "seventh".

REGULATION TO GOVERN GENERIC MEDICATION PROCUREMENT BY OWNER PHARMACISTS

13. The Regulation to govern generic medication procurement by owner pharmacists, the text of which appears below, is enacted.

"REGULATION TO GOVERN GENERIC MEDICATION PROCUREMENT BY OWNER PHARMACISTS

"**1.** Subject to the second paragraph, an owner pharmacist may not, in a calendar year, procure generic medications entered on the list of medications from the same manufacturer in excess of 50% of the monetary value of all the generic medications purchased by the pharmacist during that year.

The purchase limit may be exceeded by a maximum of 5 percentage points during a calendar year. In such a case, the 50% purchase limit is reduced accordingly the following calendar year. However, the 50% limit may not be exceeded the calendar year following the one in which it was reduced."

MISCELLANEOUS AND FINAL PROVISIONS

14. The Regulation to govern generic medication procurement by owner pharmacists, enacted by section 13, is deemed to have been made by the Minister under paragraph 4.1 of section 80 of the Act respecting prescription drug insurance (chapter A-29.01), enacted by section 3.

15. This Act comes into force on 23 November 2017, except section 9, which comes into force on 7 December 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 27
AN ACT TO FACILITATE OVERSIGHT OF PUBLIC BODIES' CONTRACTS AND TO ESTABLISH THE AUTORITÉ DES MARCHÉS PUBLICS

Bill 108
Introduced by Mr. Carlos J. Leitão, Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor
Introduced 8 June 2016
Passed in principle 24 November 2016
Passed 1 December 2017
Assented to 1 December 2017

Coming into force: 1 December 2017, except

(1) subparagraph 5 of the first paragraph of section 19, sections 71 and 75 to 77, which come into force on (*insert the date the first president and chief executive officer of the Autorité des marchés publics appointed under section 4 takes office*);

(2) subparagraphs 1 to 3 of the first paragraph of section 19, subparagraphs 1 and 2 of the first paragraph of section 21 to the extent that it concerns an intervention under section 53, subparagraph 4 of the first paragraph of section 21, subparagraph 6 of the first paragraph of that section to the extent that it concerns the exercise of the functions conferred on the Autorité des marchés publics under Chapters V.1 and V.2 of the Act respecting contracting by public bodies (chapter C-65.1), the third paragraph of that section, sections 22 to 28, subparagraphs 1 and 3 to 6 of the first paragraph of section 29, the second, third and fourth paragraphs of that section, section 30, subparagraphs 1 to 6 of the first paragraph of section 31, the second, third and fourth paragraphs of that section, section 35, sections 48 to 50, sections 53 to 55, 67, 70, 72 to 74, 84 and 90, paragraph 1 of section 91, sections 92, 101 and 107, section 108 to the extent that it concerns the portion after subparagraph 4 of the first paragraph of section 21.7 of the Act respecting contracting by public bodies that it replaces, sections 109 to 111, 113, 115 and 116, paragraph 2 of section 117, sections 121 and 127, section 134 to the extent that it concerns the enactment of section 25.0.1 of the Act respecting contracting by public bodies, sections 147, 151, 153 to 161, 195 to 197, 200, 226 and 228, section 253 to the extent that it concerns the repeal of section 5 of Chapter III of the Regulation respecting the register of enterprises ineligible for public contracts and oversight and monitoring measures (chapter C-65.1, r. 8.1) and sections 254 to 256, 258 to 270, 272, 275 and 284, which come into force on (*insert the date that is six months after the date the first president and chief executive officer of the Autorité des marchés publics appointed under section 4 takes office*);

(*cont'd on next page*)

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Coming into force: (*cont'd*)

(3) the second paragraph of section 19, subparagraph 1 of the first paragraph of section 21 to the extent that it concerns the examination of a contracting process following a complaint or a communication of information, subparagraph 2 of the first paragraph of that section to the extent that it concerns the examination of the performance of a contract following a communication of information, subparagraphs 3, 5 and 7 of the first paragraph of that section and the second paragraph of that section, subparagraph 2 of the first paragraph of section 29, subparagraph 7 of the first paragraph of section 31, sections 34, 37 to 47, 51, 52, 56 to 66, 68 and 69, paragraph 2 of section 91 to the extent that it concerns Chapter V.0.1.1 of the Act respecting contracting by public bodies, section 94 to the extent that it concerns the enactment of the first paragraph of section 13.1 and section 13.2 of the Act respecting contracting by public bodies, section 96, paragraph 2 of section 130 to the extent that it concerns the enactment of paragraph 13.1 of section 23 of the Act respecting contracting by public bodies, sections 138 to 140, 163, 164, 169, 170, 175, 176, 181, 182, 187 to 194, 198, 201 to 203, 209 to 211, 213 to 215 and 220 to 223, section 229 to the extent that it concerns the enactment of subparagraph 7 of the second paragraph of section 1.2 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) and the enactment of the third paragraph of that section 1.2 as well as the enactment of sections 1.3 to 1.10 and of the second paragraph of section 1.11 of that Regulation, sections 231 to 251 and the second paragraph of section 279, which come into force on (*insert the date that is 10 months after the date the first president and chief executive officer of the Autorité des marchés publics appointed under section 4 takes office*);

(4) subparagraph 4 of the first paragraph of section 19, subparagraph 6 of the first paragraph of section 21 to the extent that it concerns the exercise of functions conferred on the Autorité des marchés publics under Chapter V.3 of the Act respecting contracting by public bodies, section 129 and paragraph 2 of section 130 to the extent that it concerns the enactment of paragraph 13.2 of section 23 of the Act respecting contracting by public bodies, which come into force on the date or dates to be set by the Government.

Legislation amended:

Financial Administration Act (chapter A-6.001)
Tax Administration Act (chapter A-6.002)
Act respecting the Autorité des marchés financiers (chapter A-33.2)
Building Act (chapter B-1.1)
Cities and Towns Act (chapter C-19)
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 to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1)

(*cont'd on next page*)

Legislation amended: (*cont'd*)

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)
Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises (chapter G-1.011)
Anti-Corruption Act (chapter L-6.1)
Act respecting the Ministère des Transports (chapter M-28)
Act respecting labour standards (chapter N-1.1)
Public Protector Act (chapter P-32)
Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2)
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)
Educational Childcare Act (chapter S-4.1.1)
Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01)
Act respecting public transit authorities (chapter S-30.01)
Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1)
Integrity in Public Contracts Act (2012, chapter 25)

Regulations amended:

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 certain supply contracts of public bodies (chapter C-65.1, r. 2)
Regulation respecting certain 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 contracting by public bodies in the field of information technologies (chapter C-65.1, r. 5.1)
Regulation respecting the register of enterprises ineligible for public contracts and oversight and monitoring measures (chapter C-65.1, r. 8.1)

Explanatory notes

This Act establishes the Autorité des marchés publics (the Authority) to oversee all public procurement for public bodies, including municipal bodies, and apply the Act respecting contracting by public bodies as regards ineligibility for public contracts, prior authorization to obtain public contracts or subcontracts and contractor performance evaluations in relation to the performance of contracts.

In particular, the Authority may examine the compliance of a tendering or awarding process for a public contract of a public body on the Authority's own initiative, after a complaint is filed by an interested person, on the request of the Chair of the Conseil du trésor or the minister responsible for municipal affairs or following a communication of information.

The Authority may furthermore, in certain circumstances, examine the performance of a contract awarded by a public body.

The Authority must also ensure that the contract management of a public body it designates or of a public body designated by the Government is carried out in accordance with the normative framework.

(*cont'd on next page*)

Explanatory notes (*cont'd*)

Various powers are conferred on the Authority, including the powers to audit and investigate and, following an audit or investigation, to make orders or recommendations or suspend or cancel a contract.

The Act determines the Authority's organizational and operational rules, in particular with respect to its administrative structure. It specifies that the Authority is to be composed of a president and chief executive officer appointed by the National Assembly and vice-presidents appointed by the Government. It also specifies certain governance measures to be applied by the Authority, such as establishing a strategic plan approved by the Government and rules of ethics.

Moreover, the Act respecting contracting by public bodies and the Acts governing municipal bodies are amended in order to require bodies to publish a notice of intention before entering into certain contracts by mutual agreement and to establish a procedure for receiving and examining the complaints filed with them about the tendering or awarding process for a public contract.

The Act respecting contracting by public bodies is also amended

(1) to ensure the permanent nature of the system of ineligibility for public contracts and harmonize it with the system of authorizations to contract;

(2) to allow the Government to require an enterprise to obtain an authorization to contract while it is in the process of performing a public contract or in order to enter into a public contract or subcontract involving an expenditure below the applicable authorization threshold;

(3) to allow the Authority to cancel an application for authorization to contract or suspend such an authorization if the enterprise concerned fails to communicate information;

(4) to prevent an enterprise that has withdrawn its application for authorization to contract, or that has had its application cancelled, from filing a new application within the year after the withdrawal or cancellation;

(5) to allow the Chair of the Conseil du trésor to authorize the implementation of pilot projects aimed at testing various measures to facilitate the payment of enterprises party to public contracts and subcontracts;

(6) to confer on the Conseil du trésor the power to give permission, in exceptional circumstances, to continue a contracting process despite a decision of the Authority;

(7) to introduce a penal offence for anyone who communicates or attempts to communicate with a member of a selection committee for the purpose of influencing the member and provide for a three-year prescriptive period for penal proceedings that begins to run from the time the prosecutor becomes aware of the commission of the offence without exceeding seven years since the offence was committed; and

(8) to limit the disclosure of information that allows the number of enterprises that asked for a copy of the tender documents or that tendered a bid to be known or that allows those enterprises to be identified.

Lastly, the Act amends the Tax Administration Act to allow the Agence du revenu du Québec to communicate to the Authority information obtained under fiscal laws that the Authority needs in order to apply the provisions concerning the system of authorizations to contract.

Chapter 27

AN ACT TO FACILITATE OVERSIGHT OF PUBLIC BODIES' CONTRACTS AND TO ESTABLISH THE AUTORITÉ DES MARCHÉS PUBLICS

[*Assented to 1 December 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT AND ORGANIZATION

1. A public procurement authority is established under the name "Autorité des marchés publics" (the Authority).

The Authority is a legal person and a mandatary of the State.

2. The property of the Authority forms part of the domain of the State, but the execution of the obligations of the Authority may be levied against its property.

The Authority binds none but itself when it acts in its own name.

3. The Authority has its head office in the national capital at the location it determines. A notice of the location of the head office, and of any change in its location, must be published in the *Gazette officielle du Québec*.

4. The Authority's president and chief executive officer is appointed by the National Assembly, on the recommendation of the Prime Minister and with the approval of at least two-thirds of its Members, from among the persons declared qualified to hold that office by a selection committee composed of the Secretary of the Conseil du trésor, the Deputy Minister of Municipal Affairs and Land Occupancy, the Deputy Minister of Justice or their representatives, an advocate recommended by the Bâtonnier of the Province of Québec and a chartered professional accountant recommended by the president of the Ordre des comptables professionnels agréés du Québec.

The Chair of the Conseil du trésor publishes a notice inviting interested persons to apply for the office of president and chief executive officer or to propose the name of a person they consider qualified to hold that office in accordance with the procedure the Chair determines.

The selection committee promptly evaluates the candidates on the basis of their knowledge, particularly in public contract matters, their experience and their qualifications, according to the criteria determined in Schedule 1. The committee presents to the Chair of the Conseil du trésor a report in which it lists the candidates it has met whom it considers qualified to hold the office of president and chief executive officer. All information and documents regarding the candidates and the proceedings of the committee are confidential.

When the evaluation is concluded, if fewer than three candidates are considered qualified to hold the office of president and chief executive officer, the Chair of the Conseil du trésor must publish a new invitation for applications.

The members of the committee receive no remuneration, except in the cases and on the conditions that may be determined by the Government. They are, however, entitled to the reimbursement of expenses to the extent determined by the Government.

The Government may amend Schedule 1.

5. On the recommendation of the Chair of the Conseil du trésor, the Government appoints one or more vice-presidents to assist the Authority's president and chief executive officer.

The vice-presidents are chosen from a list of persons declared qualified to hold that office by a selection committee composed of the Secretary of the Conseil du trésor, the Deputy Minister of Municipal Affairs and Land Occupancy or their representatives and the Authority's president and chief executive officer.

6. The minimum requirements to be appointed as president and chief executive officer or vice-president and to remain in that office are

(1) to be of good moral character; and

(2) not to have been found guilty anywhere of an offence for an act or omission that is either an offence under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or an offence, referred to in section 183 of that Code, under any of the Acts listed in that section and that is related to the employment, unless the person has obtained a pardon.

7. The president and chief executive officer's term is seven years and may not be renewed. A vice-president's term is of a fixed duration of not more than five years and may be renewed. On the expiry of their terms, the president and chief executive officer remains in office until he or she is replaced, and the vice-presidents remain in office until they are replaced or reappointed, as the case may be.

The president and chief executive officer and the vice-presidents exercise their functions on a full-time basis.

8. The Government determines the remuneration, employee benefits and other conditions of employment of the president and chief executive officer and the vice-presidents.

9. The president and chief executive officer is responsible for the administration and direction of the Authority.

The president and chief executive officer designates a vice-president or one or more members of the Authority's staff to replace him or her when he or she is absent or unable to act.

10. The vice-presidents assist the president and chief executive officer in the exercise of his or her functions and powers and exercise their administrative functions under the president and chief executive officer's authority.

11. Subject to the applicable legislative provisions, the president and chief executive officer may delegate any function or power under this Act or the Act respecting contracting by public bodies (chapter C-65.1) to one of the Authority's vice-presidents or any member of the Authority's staff. The decision is published on the Authority's website.

The president and chief executive officer may, in the instrument of delegation, authorize the subdelegation of specified functions and powers and, in that case, identifies the vice-president or staff member to whom they may be subdelegated.

12. The decisions made by the Authority and certified true by the president and chief executive officer, or by any other person authorized by the president and chief executive officer, are authentic. The same applies to the documents or copies of documents emanating from the Authority or forming part of its records when they have been signed or certified true by any such person.

13. Subject to the conditions determined by by-law, the Authority may allow the signature of the president and chief executive officer or a delegatee referred to in the second paragraph of section 9 or in section 11 to be affixed by means of an automatic device on the documents determined by by-law.

14. A by-law made by the Authority establishes a staffing plan as well as the procedure for appointing the members of its staff and the selection criteria.

Subject to the provisions of a collective agreement, such a by-law also determines the standards and scales of staff members' remuneration, employee benefits and other conditions of employment in accordance with the conditions defined by the Government.

15. The conditions set out in paragraphs 1 and 2 of section 6 must be met for a person to be hired as a member of the Authority's staff and remain as such.

16. The president and chief executive officer and the vice-presidents may not have a direct or indirect interest in a body, enterprise or association that may cause their personal interest to conflict with the duties of their office. If the interest devolves to them by succession or gift, they must renounce it or dispose of it with diligence.

Members of the Authority's staff who have a direct or indirect interest in a body, enterprise or association that may cause their personal interest to conflict with the Authority's interest must, on pain of dismissal, disclose it in writing to the president and chief executive officer and, if applicable, refrain from participating in any decision pertaining to the body, enterprise or association.

17. The Authority determines, by by-law, the rules of ethics and the disciplinary sanctions applicable to staff members.

18. The Authority must establish a strategic plan according to the form, content and timetable determined by the Government. The plan must state

(1) the Authority's objectives and strategic directions;

(2) the results targeted over the period covered by the plan;

(3) the performance indicators to be used in measuring results; and

(4) any other element determined by the Chair of the Conseil du trésor.

The plan requires the Government's approval.

CHAPTER II

MISSION

19. The Authority's mission is

(1) to oversee all public contracts, in particular, the tendering and awarding processes for those contracts;

(2) to apply Chapter V.1 of the Act respecting contracting by public bodies concerning ineligibility for public contracts;

(3) to apply Chapter V.2 of that Act concerning the prior authorization required to obtain a public contract or subcontract;

(4) to apply Chapter V.3 of that Act concerning performance evaluations; and

(5) to establish the operating rules of the electronic tendering system in collaboration with the secretariat of the Conseil du trésor.

It is also the Authority's mission to oversee all other contracting processes determined by the Government, on the conditions it determines.

20. For the purposes of this Act,

(1) "public contract" means

(*a*) a contract described in section 3 of the Act respecting contracting by public bodies that a public body, other than a municipal body, may enter into; and

(*b*) a contract for the performance of work or the supply of insurance, equipment, materials or services that a municipal body may enter into;

(2) "public body" means a body referred to in section 4 or section 7 of the Act respecting contracting by public bodies, or a municipal body;

(3) "municipal body" means a municipality, a metropolitan community, an intermunicipal board, a public transit authority, a Northern village, the Kativik Regional Government, a mixed enterprise company and any other person or body subject to any of sections 573 to 573.3.4 of the Cities and Towns Act (chapter C-19), articles 934 to 938.4 of the Municipal Code of Québec (chapter C-27.1), sections 106 to 118.2 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01), sections 99 to 111.2 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) or sections 92.1 to 108.2 of the Act respecting public transit authorities (chapter S-30.01);

(4) "mixed enterprise company" means a company established under the Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01) or any similar body constituted under a private Act, in particular those constituted under chapters 56, 61 and 69 of the statutes of 1994, chapter 84 of the statutes of 1995 and chapter 47 of the statutes of 2004; and

(5) "electronic tendering system" means the electronic tendering system referred to in section 11 of the Act respecting contracting by public bodies.

Despite subparagraph 1 of the first paragraph, for the purposes of Chapter IV, "public contract" means

(1) in the case of a contract described in the first or third paragraph of section 3 of the Act respecting contracting by public bodies, a contract involving an expenditure equal to or above the applicable lowest public tender threshold;

(2) in the case of a contract for the performance of work or the supply of insurance, equipment, materials or services that a municipal body other than a mixed enterprise company may enter into, a contract involving an expenditure equal to or above the applicable lowest public tender threshold; and

(3) a contract for the performance of work or the supply of insurance, equipment, materials or services that a mixed enterprise company may enter into after a public call for tenders.

This Act does not however apply to a Cree or Naskapi village.

CHAPTER III

FUNCTIONS AND POWERS

DIVISION I

FUNCTIONS OF THE AUTHORITY

21. The Authority's functions are

(1) to examine the tendering or awarding process for a public contract following a complaint under Division I or II of Chapter IV, for the purposes of an intervention under Chapter V or following a communication of information under Chapter VI;

(2) to examine the performance of a public contract following an intervention or a communication of information under subparagraph 1;

(3) to ensure coherence is maintained in the examination of tendering and awarding processes for public contracts and in the examination of the performance of such contracts;

(4) to examine the contract management of a public body the Authority designates or of a public body designated by the Government, in particular the definition of procurement requirements, contract awarding processes, contract performance and accountability reporting;

(5) to monitor public contracts particularly for the purpose of analyzing procurement trends and public bodies' contracting practices and identifying problematic situations that affect competition;

(6) to exercise the functions assigned to it under Chapters V.1 to V.3 of the Act respecting contracting by public bodies and, in particular, to keep the register of enterprises ineligible for public contracts and the register of enterprises authorized to enter into a public contract or subcontract; and

(7) to exercise any other function determined by the Government in relation to the Authority's mission.

For the purposes of subparagraph 4 of the first paragraph, the Authority may designate a public body only if the exercise of the functions set out in subparagraphs 1 and 2 of the first paragraph has revealed repeated failures to comply with the normative framework, pointing to significant deficiencies in contract management matters.

The Government or the Authority, as the case may be, determines the conditions under which and the manner in which an examination of a public body's contract management under subparagraph 4 of the first paragraph is to be conducted. The conditions and manner are published on the Authority's website.

DIVISION II

POWERS OF THE AUTHORITY

§1.—*Audit and investigation*

22. The Authority may conduct an audit to verify compliance with this Act. The Authority may also conduct an audit to determine whether the tendering or awarding process for a public contract, the performance of a public contract or the contract management of a public body designated under subparagraph 4 of the first paragraph of section 21 is carried out in compliance with the normative framework to which the public body concerned is subject.

23. On the Authority's request, the public body being audited must send or otherwise make available to the Authority within the time it specifies all documents and information the Authority considers necessary to conduct the audit.

24. For the purposes of an audit, any authorized person may

(1) enter, at any reasonable hour, the establishment of a public body or any other premises in which relevant documents or information may be kept;

(2) use any computer, equipment or other thing that is on the premises to access data contained in an electronic device, computer system or other medium or to audit, examine, process, copy or print out such data; and

(3) require from the persons present any relevant information as well as the production of any book, register, account, contract, record or other relevant document and make copies.

Any person who has the custody, possession or control of documents referred to in this section must communicate them to the person conducting the audit and facilitate their examination by that person.

25. The person authorized to conduct the audit must, on request, produce identification and, if applicable, show the document attesting his or her authorization.

26. The Authority may conduct an investigation to ascertain whether the contract management of a public body designated under subparagraph 4 of the first paragraph of section 21 is carried out in compliance with the normative framework to which the body is subject.

The Authority may also conduct an investigation into the commission of an offence under section 28 or 66.

For the purposes of the first paragraph, the Authority is vested with the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to order imprisonment.

27. The Authority may, in writing, entrust the mandate of conducting an audit to a person who is not a member of its staff and who meets the conditions set out in paragraphs 1 and 2 of section 6. For that purpose, the Authority may delegate the exercise of its powers to that person.

The Authority may also, on the same conditions, entrust the mandate of conducting an investigation to such a person. In the case of an investigation under the first paragraph of section 26, the person is then vested with the powers and immunity referred to in the third paragraph of that section.

28. Any person who

(1) hinders or attempts to hinder a person conducting an audit or investigation, refuses to provide any information or document that he or she must send or make available, or conceals or destroys any document relevant to an audit or investigation,

(2) by an act or omission, helps another person to commit an offence under subparagraph 1, or

(3) by encouragement, advice, consent, authorization or command, induces another person to commit an offence under subparagraph 1,

is guilty of an offence and is liable to a fine of $4,000 to $20,000.

The fines are doubled for a subsequent offence.

§2. — *Orders and recommendations*

29. When an audit or investigation is concluded, the Authority may

(1) order the public body to amend, to the Authority's satisfaction, its tender documents or cancel the public call for tenders if the Authority is of the opinion that the conditions of the call for tenders do not ensure the honest and fair

treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the normative framework;

(2) order the public body not to follow up on its intention to enter into a public contract by mutual agreement if the Authority is of the opinion that a complainant that has expressed interest is capable of carrying out the contract according to the procurement requirements and obligations stated in the notice of intention, in which case the public body must issue a public call for tenders if it intends to enter into the contract;

(3) order the public body to call on an independent process auditor for the tendering processes the Authority indicates;

(4) designate an independent person to act as a member of a selection committee for the tendering of a public contract the Authority indicates;

(5) despite any prohibition against the disclosure of information relating to a selection committee member's identity or allowing a selection committee member to be identified as such, order the public body to send the Authority, for approval, the composition of the selection committees for the tendering processes the Authority indicates; and

(6) when the Authority exercises the functions assigned to it under subparagraph 4 of the first paragraph of section 21, suspend the performance of any public contract for the time it specifies or cancel such a contract if it is of the opinion that the seriousness of the breaches observed as regards contract management justifies suspending or cancelling the contract.

The decisions made by the Authority are public and must be made available by the Authority on its website. However, in the case of a decision made under subparagraph 4 of the first paragraph, the identity of the person designated to act as a member of a selection committee must not be disclosed.

In addition, following a decision made under subparagraph 1 or 2 of the first paragraph, the Authority requires the operator of the electronic tendering system to enter a brief description of the decision on the system without delay.

Despite the first paragraph, if the audit or investigation concerns a municipal body, a decision of the Authority takes the form of a recommendation to the body's council or board.

30. A decision of the Authority under subparagraph 6 of the first paragraph of section 29 must include reasons and be sent without delay to the chief executive officer of the public body and the contractor concerned.

If it concerns a public body other than a municipal body, a decision referred to in the first paragraph to suspend the performance of a public contract becomes effective on the date and for the time the Authority specifies, and a decision to cancel a public contract becomes effective on the date the Authority specifies.

31. The Authority may also

(1) make recommendations to the Chair of the Conseil du trésor or the minister responsible for municipal affairs on the tendering or awarding processes for public contracts and give its opinion on any question submitted to it by the Chair or the minister concerning matters under the Authority's jurisdiction;

(2) make recommendations to the chief executive officer of a public body on the tendering or awarding processes for a contract, on the performance of a contract or, when the Authority exercises the functions assigned to it under subparagraph 4 of the first paragraph of section 21, on the body's contract management, which may propose corrective measures, appropriate follow-up and any other measures, such as oversight and monitoring measures;

(3) recommend to the Conseil du trésor that it require, on the conditions it determines, that a public body, other than a municipal body,

(*a*) associate itself with another public body designated by the Conseil du trésor for the tendering or awarding processes the Conseil indicates, or

(*b*) entrust to another public body designated by the Conseil du trésor the responsibility of conducting the tendering or awarding processes the Conseil indicates;

(4) recommend to the Chair of the Conseil du trésor or the minister responsible for municipal affairs that the Chair or minister recommend to the Government that the Government determine, in accordance with section 21.17.1 of the Act respecting contracting by public bodies, other public contracts, categories of public contracts or groups of public contracts, including public subcontracts, for which an authorization to contract is required;

(5) recommend to the Chair of the Conseil du trésor or the minister responsible for municipal affairs that the Chair or minister recommend to the Government that the Government require, in accordance with section 21.17.2 of the Act respecting contracting by public bodies, an enterprise party to a public contract or subcontract that is in process to obtain an authorization to contract;

(6) recommend to the minister responsible for municipal affairs

(*a*) that the minister intervene under section 7 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1), or

(*b*) that the minister give, under section 14 of that Act, any instructions the minister considers appropriate to the council or board of a municipal body, in which case the prior verification or investigation referred to in that section is not required; and

(7) as part of its monitoring of public contracts, collect, compile and analyze information on such contracts and disseminate the resulting findings among the public bodies.

Subparagraph 3 of the first paragraph does not apply to bodies of the administrative branch established to exercise adjudicative functions and does not apply to bodies described in section 7 of the Act respecting contracting by public bodies to the extent that it concerns a tendering process.

For the purposes of subparagraphs 3 to 6 of the first paragraph, the Authority must send a copy of the record it has established to the Conseil du trésor, the Chair of the Conseil du trésor or the minister responsible for municipal affairs.

Recommendations made by the Authority under subparagraph 2 of the first paragraph are public and must be made available by the Authority on its website.

32. For the purposes of this Act, the chief executive officer of a public body, other than a municipal body, is the person responsible for the day-to-day management of the body, such as the deputy minister, the president or the director general.

However, in the case of a general and vocational college or university-level educational institution, the chief executive officer corresponds to the board of governors and, in the case of a school board, to the council of commissioners.

A board or council referred to in the second paragraph may, by regulation, delegate all or part of the functions to be exercised by the chief executive officer to the executive committee, the director general or, in the case of a university-level educational institution, a member of the senior administrative personnel within the meaning of the Act respecting educational institutions at the university level (chapter E-14.1).

33. For the purposes of this Act, the chief executive officer of a municipal body is the council or board of directors of the body. The council or board may delegate all or part of the functions assigned to it under this Act to the executive committee or the director general or, failing that, to the employee holding the highest office within the body.

The delegation of functions by a municipal council, the council of a metropolitan community, a Northern village or the Kativik Regional Government or by the board of directors of an intermunicipal board or transit authority must be made by by-law.

§3. — *Other powers*

34. On the Authority's request, a public body must send or otherwise make available to the Authority within the time it specifies all documents and information the Authority considers necessary to exercise its monitoring functions under subparagraph 5 of the first paragraph of section 21.

35. If the Authority issues recommendations, it may require that it be informed in writing, within the time specified, of the measures taken by the public body to follow up on the recommendations.

36. For the exercise of its functions, the Authority may, as provided by law, enter into an agreement with a government 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.

The Authority may also enter into an agreement with a public body or any other person or partnership with a view to facilitating the application of this Act.

CHAPTER IV

COMPLAINTS

DIVISION I

COMPLAINTS RESULTING FROM A PUBLIC BODY'S DECISION

§1. — *Tendering process*

37. An interested person or partnership or the person's or partnership's representative may file a complaint with the Authority about the tendering process for a public contract if, after complaining to the public body that the tender documents contain conditions that do not ensure the honest and fair treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the normative framework, the person, partnership or representative disagrees with the public body's decision.

The complaint must be filed with the Authority not later than three days after the complainant receives the public body's decision. If that deadline expires on a holiday, it is extended to the next working day. For the purposes of this paragraph, Saturday is considered a holiday, as are 2 January and 26 December.

§2. — *Awarding process*

38. An interested person or partnership or the person's or partnership's representative may file a complaint with the Authority about the awarding process for a public contract if, after expressing interest in carrying out the contract to the public body that published the notice of intention required by law, the person, partnership or representative disagrees with the public body's decision.

The complaint must be filed with the Authority not later than three days after the complainant receives the public body's decision. If that deadline expires on a holiday, it is extended to the next working day. For the purposes of this paragraph, Saturday is considered a holiday, as are 2 January and 26 December.

DIVISION II

COMPLAINTS NOT RESULTING FROM A PUBLIC BODY'S DECISION

§1. — *Tendering process*

39. An interested person or partnership or the person's or partnership's representative may file a complaint with the Authority about the tendering process for a public contract if, after complaining as described in section 37, the person, partnership or representative has still not received the public body's decision three days before the tender closing date determined by the public body.

The complaint must be filed with the Authority not later than that date.

40. An interested person or partnership or the person's or partnership's representative may also file a complaint with the Authority about the tendering process for a public contract if, after being informed of an amendment made to the tender documents during the period starting two days before the complaint filing deadline indicated on the electronic tendering system, the person, partnership or representative is of the opinion that the amendment contains conditions that do not ensure the honest and fair treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the normative framework.

The complaint must be filed with the Authority not later than two days before the tender closing date indicated on the electronic tendering system.

The first paragraph applies regardless of whether the person or partnership had first communicated with the public body that amended the tender documents.

§2.—*Awarding process*

41. An interested person or partnership or the person's or partnership's representative may file a complaint with the Authority about the awarding process for a public contract if, after an expression of interest referred to in section 38, the person, partnership or representative has still not received the public body's decision three days before the projected contract date.

The complaint must be filed with the Authority not later than one day before the projected contract date indicated on the electronic tendering system.

42. An interested person or partnership or the person's or partnership's representative may also file a complaint with the Authority about the awarding process for a public contract if the notice of intention required by law was not published on the electronic tendering system.

DIVISION III

SPECIAL PROVISIONS

43. For the purposes of sections 37, 39 and 40, a group of interested persons or interested partnerships or its representative may, on the same conditions, file a complaint with the Authority.

44. Despite Divisions I and II, no complaint may be filed concerning an amendment made to the tender documents in accordance with an order or recommendation of the Authority.

DIVISION IV

COMPLAINT PROCESSING

45. A complaint must be filed electronically with the Authority in the form it determines and in accordance with the procedure it establishes. The procedure must, in particular,

(1) specify how a complaint must be filed and how complaints are processed;

(2) indicate the information the complaint must include; and

(3) allow the complainant and the chief executive officer of the public body referred to in the complaint to submit observations.

The Authority must publish the procedure on its website.

46. The Authority dismisses a complaint if

(1) it considers the complaint to be abusive, frivolous or clearly unfounded;

(2) the complaint has not been sent in accordance with section 45 or has been filed late;

(3) the complainant does not have the required interest;

(4) the complaint concerns an amendment made to the tender documents in accordance with an order or recommendation of the Authority;

(5) the complainant should have first filed a complaint with or expressed its interest to the public body;

(6) the complainant refuses or neglects to provide, within the time specified by the Authority, the information or documents that the Authority requires; or

(7) the complainant is pursuing or has pursued a judicial remedy based on the same facts as those set out in the complaint.

In all cases, the Authority must inform the complainant and give the reasons for its decision in writing. It must also send its decision to the public body concerned if the complaint was dismissed after the body's observations were obtained.

If the Authority dismisses a complaint under subparagraph 2, 3 or 5 of the first paragraph, the information sent by the complainant is deemed to have been communicated to the Authority under section 56.

Despite the preceding paragraphs, the Authority may, in exceptional circumstances, consider a complaint that has not been filed in accordance with section 45 or that has been filed late to be admissible if the Authority considers it relevant to examine the complaint. For the purposes of this paragraph, the examination of a complaint is relevant in such cases as when the complaint concerns a tendering process and is filed before the tender closing date.

47. If the Authority considers that a complaint under Division I or II is admissible, the Authority informs the public body, which must in turn, without delay, submit its observations to the Authority and, as applicable, send the Authority a copy of the reasons for its decision on the complaint or the expression of interest that it has processed.

48. In the case of a complaint about a tendering process, the Authority must, if need be, defer the submission of bids until a new tender closing date is set by the public body in accordance with the second paragraph of section 50.

In the case of a complaint about an awarding process, the Authority must, if need be, defer the projected contract date.

In the cases referred to in the first and second paragraphs, the Authority informs the public body concerned and the complainant of the deferral, and requires the operator of the electronic tendering system to make an entry to that effect on the system without delay.

49. The Authority has 10 days from the time it receives the public body's observations to make its decision.

If the complaint cannot be processed within the time period specified in the first paragraph because of the complexity of the elements raised, the Authority determines such an additional time period as is sufficient to allow it to finish processing the complaint.

However, if the public body demonstrates to the Authority's satisfaction that the additional time period determined under the second paragraph would prevent the body from properly fulfilling its mission, adversely affect the services offered to citizens, enterprises or other public bodies, result in a contravention of laws and regulations or raise any other public interest issue, the Authority then has only an additional period of five days to make its decision unless it agrees with the body on a longer time period.

If the Authority fails to make a decision before the expiry of the additional time period determined under this section, it is deemed to have decided that, with regard to the elements raised in the complaint, the tendering or awarding process for the contract complies with the normative framework.

50. When the examination of a complaint under Division I or II is concluded, the Authority sends its decision with reasons in writing to the complainant and the public body concerned.

If the Authority's decision on a complaint referred to in section 37, 39 or 40 allows the tendering process to continue, the public body must ensure that a time period of at least seven days is granted for tendering a bid if the decision results in an amendment to the tender documents. The time period must be of at least two days if the decision does not result in an amendment to the tender documents. The public body enters on the electronic tendering system a new tender closing date, as the case may be, that allows for those time periods.

The second paragraph does not apply to a tendering process of a municipal body.

51. It is forbidden to take a reprisal in any manner whatever against a person or partnership that files a complaint with the Authority or again to threaten to take a reprisal against a person or partnership so that he, she or it will abstain from filing a complaint with the Authority.

A person or partnership who believes himself, herself or itself to be a victim of a reprisal may file a complaint with the Authority so that the Authority may determine if the complaint is substantiated and make any recommendations it considers appropriate to the chief executive officer of the public body concerned by the reprisal. Section 46 applies to the follow-up of the complaint, with the necessary modifications.

When the examination is concluded, the Authority informs the complainant of its findings and, if applicable, its recommendations.

52. No civil action may be instituted against a person or partnership for or as a consequence of a complaint that the person or partnership filed in good faith under this chapter, whatever the Authority's conclusions, or for or as a consequence of the publication of a report by the Authority under this Act.

Moreover, nothing in this Act restricts a complainant's right, after the Authority has processed the complainant's complaint, to pursue a remedy based on the same facts as those set out in the complaint.

CHAPTER V

INTERVENTION

53. The Authority may, on its own initiative or on the request of the Chair of the Conseil du trésor or the minister responsible for municipal affairs, examine a tendering or awarding process for a public contract or examine the performance of such a contract if the public body concerned does not appear to be acting, in respect of the process or contract, in compliance with the normative framework.

When the Authority's intervention concerns an ongoing tendering or awarding process, sections 48 and 49 and the second paragraph of section 50 apply, as the case may be, with the necessary modifications.

54. The Authority informs the public body's chief executive officer of the reasons for its intervention and invites him or her to submit observations.

55. When the examination is concluded, the Authority sends its decision with reasons in writing to the public body concerned, the minister responsible for the body and, if applicable, the Chair of the Conseil du trésor or the minister responsible for municipal affairs who required the intervention.

CHAPTER VI

COMMUNICATION OF INFORMATION TO THE AUTHORITY

56. A person may communicate information to the Authority about the tendering or awarding process for a public contract or the performance of such a contract if the public body concerned does not appear to be acting or to have acted, in respect of the process or contract, in compliance with the normative framework.

The first paragraph applies despite the provisions on the communication of information in the Act respecting the protection of personal information in the private sector (chapter P-39.1) and the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), except those in section 33 of the latter Act. It also applies despite any other communication restrictions under a law and any duty of confidentiality or loyalty that may be binding on a person, including toward an employer or, if applicable, a client.

However, the lifting of professional secrecy authorized under this section does not apply to professional secrecy between a lawyer or a notary and a client.

57. The Authority must establish a procedure for the communication of information under section 56 and publish it on its website.

58. A person who communicates or wishes to communicate information under section 56, who cooperates in an audit conducted on the grounds of such a communication or who believes himself or herself to be a victim of a reprisal forbidden under section 63 may apply to the Public Protector for access to legal advice under section 26 of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1), in which case the third and fourth paragraphs of that section apply, with the necessary modifications.

59. If the Authority considers it relevant to examine the process or performance of the contract referred to in the communication of information, it informs the public body's chief executive officer of the reasons for the examination and invites him or her to submit observations.

60. When the examination is concluded, the Authority sends its decision with reasons in writing to the public body concerned. The decision may not take the form of an order described in subparagraph 1 or 2 of the first paragraph of section 29.

In addition, the Authority informs the person who made the communication of any follow-up given to it.

The Authority may also, if it considers it relevant, send a copy of its decision to the minister responsible for the public body.

61. The Authority must take all measures necessary to protect the identity of persons who have communicated with it. The Authority may nonetheless communicate the identity of such persons to the Anti-Corruption Commissioner, the inspector general of Ville de Montréal or the Public Protector, as the case may be.

62. A person who, in good faith, communicates information or cooperates in an audit conducted on the grounds of such a communication incurs no civil liability for doing so.

63. It is forbidden to take a reprisal against a person on the ground that the person has, in good faith, communicated information or cooperated in an audit conducted on the grounds of such a communication.

It is also forbidden to threaten to take a reprisal against a person so that the person will abstain from communicating information or cooperating in an audit conducted on the grounds of such a communication.

64. The demotion, suspension, dismissal or transfer of a person referred to in section 63 or any other disciplinary measure or measure that adversely affects such a person's employment or conditions of employment is presumed to be a reprisal within the meaning of that section.

65. Any person who believes himself or herself to be a victim of a reprisal may file a complaint with the Authority so that the Authority may determine whether the complaint is substantiated and make any recommendations it considers appropriate to the chief executive officer of the public body concerned by the reprisal. Section 46 applies to the follow-up of the complaint, with the necessary modifications.

If the reprisal of which the person believes himself or herself to be a victim seems, in the Authority's opinion, to constitute a prohibited practice within the meaning of subparagraph 14 of the first paragraph of section 122 of the Act respecting labour standards (chapter N-1.1), the Authority refers the person to the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

When the examination is concluded, the Authority informs the complainant of its findings and, if applicable, its recommendations.

66. Any person who

(1) communicates information under section 56 that the person knows to be false or misleading,

(2) contravenes section 63,

(3) by an act or omission, helps another person to commit an offence under subparagraph 1 or 2, or

(4) by encouragement, advice, consent, authorization or command, induces another person to commit an offence under subparagraph 1 or 2,

is guilty of an offence and is liable to a fine of $2,000 to $20,000 in the case of a natural person or $10,000 to $250,000 in any other case.

The fines are doubled for a subsequent offence.

CHAPTER VII

CANCELLATION BY OPERATION OF LAW

67. Any public contract entered into following a tendering or awarding process continued by a public body before the Authority has made a decision on a complaint filed under Division I or II of Chapter IV, or, subject to section 25.0.1 of the Act respecting contracting by public bodies, in contravention of an order made by the Authority under subparagraph 1 or 2 of the first paragraph of section 29, is cancelled by operation of law from the time the body and its contractor receive notification from the Authority to that effect.

In addition, a contract entered into by mutual agreement by a public body without the prior publication of the notice of intention required by law is cancelled by operation of law from the time the body and its contractor receive notification from the Authority to that effect.

This section does not apply to a contract entered into by a municipal body.

CHAPTER VIII

MISCELLANEOUS PROVISIONS

68. The functions and powers devolved to the Authority in respect of a municipal body, except those that concern the examination of the contract management of a public body referred to in subparagraph 4 of the first paragraph of section 21, are exercised, in respect of Ville de Montréal or a person or body referred to in the second paragraph, by the inspector general of Ville de Montréal. In such a case, the inspector general is substituted for the Authority for the purposes of this Act, with the necessary modifications. The inspector general is bound by the same obligations that would apply to the Authority in the exercise of those functions and powers.

The persons and bodies referred to in the first paragraph are the following:

(1) a legal person referred to in subparagraph 1 of the fifth paragraph of section 57.1.9 of the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4);

(2) a person or body related to the city under section 70; and

(3) a body referred to in section 573.3.5 of the Cities and Towns Act if

(*a*) the body referred to in subparagraph 1 of the first paragraph of that section is the mandatary or agent of Ville de Montréal;

(*b*) in accordance with subparagraph 2 of the first paragraph of that section, the majority of the members of its board of directors are members of the council of Ville de Montréal or appointed by Ville de Montréal;

(*c*) its budget is adopted or approved by Ville de Montréal;

(*d*) the body referred to in subparagraph 4 of the first paragraph of that section receives the largest share of all the funds it receives from municipalities from Ville de Montréal; or

(*e*) the body designated under subparagraph 5 of the first paragraph of that section has its principal place of business in the territory of Ville de Montréal.

The city and a body or person referred to in the second paragraph are bound by the same obligations toward the inspector general as those by which a municipal body would be bound toward the Authority, and the Authority does not exercise any function or power in respect of the city or the body or person, unless the city, body or person is designated under subparagraph 4 of the first paragraph of section 21.

Despite the first and third paragraphs, the Authority may make any recommendation to the inspector general, in particular to ensure that coherence is maintained in the decisions and recommendations made in the examination of the tendering or awarding process for public contracts and the examination of the performance of public contracts.

In addition, the city, the inspector general and any person or body referred to in the second paragraph must send the Authority any document or information necessary for the purposes of the fourth paragraph of this section and subparagraph 7 of the first paragraph of section 31.

The exercise of the functions and powers provided for in the first paragraph in respect of a contracting process or a contract does not prevent the inspector general from exercising, in respect of the same process or contract, the same functions and powers devolved to the inspector under Division VI.0.1 of Chapter II of the Charter of Ville de Montréal, metropolis of Québec.

Penal proceedings for an offence under this Act that the inspector general has uncovered may be brought by Ville de Montréal.

The Government may, at any time, order that the first paragraph not apply in respect of Ville de Montréal or of a person or body referred to in that paragraph.

69. The provisions of Chapters IV to VI that concern the examination of a tendering process under subparagraph 1 of the first paragraph of section 21 apply to a process for the certification of goods or the qualification of suppliers, service providers or contractors, with the necessary modifications.

70. If, with respect to a municipal body or a person related to a municipality, the Authority issues recommendations under section 29 or under subparagraph 2 of the first paragraph of section 31, dismisses a complaint under section 46, considers a complaint admissible under section 47, determines an additional time period under section 49, makes a decision under section 50, intervenes under section 53, makes a decision under section 55, carries out an examination under section 59 or makes a decision under section 60, the Authority informs the municipality. However, if the municipal body is a local municipality, the Authority does not inform the regional county municipality related to the local municipality, and if the body is a metropolitan community, the Authority does not inform the municipality related to the metropolitan community.

For the purposes of this section, a municipal body, except in the case of a local municipality, or a person is related to a municipality if

(1) the body's territory includes that of the local municipality;

(2) the body's territory corresponds to that of the local municipality;

(3) the body was constituted by the municipality;

(4) the body is a mixed enterprise company founded by the municipality; or

(5) the person exercises, within the municipality, the functions assigned to him or her and the person is alone responsible for making the contracts necessary for the exercise of those functions.

In addition, if the Authority intervenes under a provision referred to in the first paragraph in respect of one of the agglomerations governed by the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), it informs all the municipalities related to the agglomeration.

71. If the Authority considers that information brought to its attention may potentially be a communication under section 57.1.13 of the Charter of Ville de Montréal, metropolis of Québec, a disclosure under section 6 of the Act to facilitate the disclosure of wrongdoings relating to public bodies or a disclosure under section 26 of the Anti-Corruption Act (chapter L-6.1), the Authority sends the information to the inspector general of Ville de Montréal, the Public Protector or the Anti-Corruption Commissioner, as the case may be, as soon as possible.

Similarly, the Authority may send the Chair of the Conseil du trésor or the minister responsible for municipal affairs such information regarding public bodies' contract management as is useful for the discharge of their respective mandates.

A communication of information made by the Authority in accordance with this section is made according to the terms and conditions determined in an agreement.

72. Nothing contained in an audit or investigation record under this Act, including the resulting conclusions with reasons, may be construed as a declaration, recognition or extrajudicial admission of misconduct capable of establishing the civil liability of a party in a judicial proceeding.

73. Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information, the Authority may not disclose information that allows a person to be identified as being a member of a selection committee.

74. Despite any inconsistent provision of any Act, the president and chief executive officer or a vice-president of the Authority, a member of the Authority's staff acting in the exercise of his or her powers or a mandatary referred to in section 27 may not be compelled, in a judicial proceeding or a proceeding before a person or body exercising adjudicative functions, to make a deposition on information obtained in the exercise of his or her functions or to produce a document containing such information.

75. No proceedings may be brought against the Authority, the president and chief executive officer or a vice-president of the Authority, a member of the Authority's staff or a mandatary referred to in section 27 by reason of omissions or acts performed in good faith in the exercise of its or his or her functions.

76. Except on a question of jurisdiction, no application for judicial review under the Code of Civil Procedure (chapter C-25.01) may be presented or injunction granted against the Authority, the president and chief executive officer or a vice-president of the Authority, a member of the Authority's staff or a mandatary referred to in section 27 in the exercise of its or his or her functions.

77. A judge of the Court of Appeal may, on an application, summarily annul any proceeding instituted, decision rendered or order or injunction made or granted contrary to sections 75 and 76.

CHAPTER IX

FINANCIAL PROVISIONS, ACCOUNTS AND REPORTS

78. The Authority's fiscal year ends on 31 March.

79. Not later than 30 September each year, the Authority must file its financial statements and a report on its activities and governance for the previous fiscal year with the Chair of the Conseil du trésor.

The financial statements and report must contain all the information required by the Chair.

The report must also contain information on the Authority's oversight activities. In this regard, the report specifies the nature of the complaints that the Authority received under Chapter IV and indicates, for each type of complaint, the number received, dismissed, considered, refused or abandoned.

The report must also describe the examinations conducted by the Authority for the purposes of an intervention under Chapter V or a communication of information under Chapter VI and its main conclusions, if any.

80. The Chair of the Conseil du trésor tables the Authority's financial statements and the report referred to in section 79 before the National Assembly within 30 days of receiving them or, if the Assembly is not in session, within 15 days of resumption.

81. The Authority provides the Chair of the Conseil du trésor with any information and any other report required by the Chair concerning the Authority's activities.

82. The Authority's books and accounts must be audited by the Auditor General each year and whenever the Government so orders.

The Auditor General's report must be filed with the report referred to in section 79 and the Authority's financial statements.

83. Each year, the Authority must submit its budget estimates for the following fiscal year to the Chair of the Conseil du trésor, according to the form and content and at the time determined by the Chair.

The estimates require the Government's approval.

84. The Authority determines the tariff of fees as well as the other forms of remuneration payable for the services it provides. The tariff and other forms of remuneration may vary according to the type of enterprise or the place where the enterprise mainly carries on its activities.

Such forms of remuneration require the Government's approval.

85. The Government may, on the conditions and according to the terms it determines,

(1) guarantee the payment, in principal and interest, of any loan contracted by the Authority and any of its obligations; and

(2) authorize the Minister of Finance to advance to the Authority any amount that is considered necessary for the performance of its obligations or the pursuit of its mission.

The sums that the Government may be called on to pay under the first paragraph are taken out of the Consolidated Revenue Fund.

86. The Authority may not, without the Government's authorization,

(1) contract a loan that causes the aggregate of its outstanding loans to exceed the amount determined by the Government;

(2) make a financial commitment in excess of the limits or in contravention of the terms and conditions determined by the Government; or

(3) acquire or transfer assets in excess of the limits or in contravention of the terms and conditions determined by the Government.

87. The sums received by the Authority must be applied to the payment of its obligations. Any surplus is retained by the Authority unless the Government decides otherwise.

CHAPTER X

AMENDING PROVISIONS

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

88. Section 1 of the Act respecting contracting by public bodies (chapter C-65.1) is amended

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

"The purpose of this Act is also to determine certain conditions for the public contracts that a body described in section 7 may enter into with such a contractor.";

(2) by replacing "in the first paragraph" in the second paragraph by "in the first or second paragraph. Such subcontracts are public subcontracts";

(3) by replacing "in the first or second paragraph" in the third paragraph by "in this section".

89. Section 3 of the Act is amended by inserting ", to the extent that they are not for the acquisition of goods for commercial sale or resale or to be used to produce or provide goods or services for commercial sale or resale" at the end of subparagraph 1 of the first paragraph.

90. Section 4 of the Act, amended by section 77 of chapter 21 of the statutes of 2017, is again amended, in the first paragraph,

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

"(2) budget-funded bodies listed in Schedule 1 to the Financial Administration Act (chapter A-6.001), except bodies referred to in section 6;";

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

"(4) bodies other than budget-funded bodies listed in Schedule 2 to the Financial Administration Act, even when exercising fiduciary functions, and the Commission de la construction du Québec, the Cree-Québec Forestry Board, the Office franco-québécois pour la jeunesse and the Office Québec-Monde pour la jeunesse;";

(3) by adding the following subparagraph after subparagraph 6:

"(7) any other body or category of bodies that the Government determines."

91. Section 7 of the Act is amended

(1) by replacing "Bodies other than those referred to in sections 4 to 6 and at least half of whose members or directors are appointed or elected by the Government or by a minister" in the first paragraph by "Bodies listed in Schedule 3 to the Financial Administration Act";

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

"Section 11 and Chapters V.0.1.1, V.1 and V.2 apply to bodies referred to in the first paragraph and the contracts they enter into, with the necessary modifications."

92. Section 8 of the Act is amended by replacing "subparagraphs 2 to 4 and 6 of the first paragraph of section 4" in the first paragraph by "any of subparagraphs 2 to 4, 6 and 7 of the first paragraph of section 4 or of a body referred to in section 7".

93. Section 13 of the Act is amended

(1) by replacing "subparagraphs 3 and 4" in the second paragraph by "subparagraphs 2 to 4";

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

"Despite the preceding paragraphs, a public body may, in the cases described in subparagraph 5 of the first paragraph, award the contract following an invitation to tender if there is more than one possible contractor."

94. The Act is amended by inserting the following sections after section 13:

"**13.1.** The public body must, at least 15 days before entering into a contract by mutual agreement under subparagraph 4 of the first paragraph of section 13, publish on the electronic tendering system a notice of intention allowing any enterprise to express its interest in carrying out the contract. The notice of intention must, among other things, specify or include

(1) the name of the enterprise with which the public body intends to enter into the contract by mutual agreement;

(2) a detailed description of the public body's procurement requirements and the contract obligations;

(3) the projected contract date;

(4) the reasons invoked by the public body for entering into a contract by mutual agreement despite the fact that the contract involves an expenditure equal to or above the public tender threshold; and

(5) the address at which and the deadline by which an enterprise may express interest electronically and demonstrate that it is capable of carrying out the contract according to the procurement requirements and obligations stated in the notice, that deadline being five days before the projected contract date.

For the purposes of this Act, "enterprise" means a legal person established for a private interest, a general, limited or undeclared partnership or a natural person who operates a sole proprietorship.

"**13.2.** If an enterprise has expressed interest in accordance with subparagraph 5 of the first paragraph of section 13.1, the public body must, at least seven days before the projected contract date, electronically send the enterprise its decision as to whether or not it still intends to enter into a contract by mutual agreement. If that seven-day period cannot be complied with, the projected contract date must be deferred by the number of days needed to ensure compliance with that minimum period.

The public body must also inform the enterprise of its right to file a complaint under section 38 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If no enterprise has expressed interest by the deadline under subparagraph 5 of the first paragraph of section 13.1, the public body may enter into the contract before the projected contract date specified in the notice of intention."

95. Section 21.0.2 of the Act is amended

(1) by replacing "responsable de l'observation" in the introductory clause in the French text by "responsable de l'application";

(2) by replacing "seeing that the contract rules" in paragraph 1 by "seeing that measures are put in place within the public body to comply with the contract rules" and by striking out "are complied with" in that paragraph;

(3) by replacing "à l'observation" in paragraph 5 in the French text by "à l'application".

96. The Act is amended by inserting the following chapter after section 21.0.2:

"**CHAPTER V.0.1.1**

"FILING OF A COMPLAINT WITH A PUBLIC BODY

"**DIVISION I**

"PROCEDURE

"**21.0.3.** A public body must provide equitable resolution of complaints filed with it in the course of the awarding of a public contract. It must, for that purpose, establish a procedure for receiving and examining complaints.

The public body must make the complaint procedure available on its website.

To be admissible, a complaint must be sent electronically to the person in charge identified in the procedure or, failing that, to the chief executive officer of the public body. A complaint referred to in section 21.0.4 must be filed on the form determined by the Autorité des marchés publics under section 45 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27).

"**DIVISION II**

"COMPLAINT ABOUT CERTAIN CONTRACTING PROCESSES

"**21.0.4.** In the case of an ongoing public call for tenders, only an enterprise or a group of enterprises interested in participating in the awarding process or its representative may file a complaint about the process on the grounds that the tender documents contain conditions that do not ensure the honest and fair treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the normative framework.

The first paragraph also applies to a process for the certification of goods or the qualification of enterprises, with the necessary modifications.

In the case of a body referred to in section 7, this section applies only to the contracting processes preceding the entering into of a contract governed by an intergovernmental agreement."

97. The title of Division I of Chapter V.1 of the Act is amended by striking out "AND OVERSIGHT MEASURES".

98. Section 21.1 of the Act is replaced by the following section:

"**21.1.** An enterprise that is found guilty, by a final judgment, of an offence listed in Schedule I is ineligible for public contracts for five years as of the recording of the finding of guilty in the register of enterprises ineligible for public contracts."

99. Section 21.2 of the Act is amended

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

"If an associate of an enterprise is found guilty, by a final judgment, of an offence listed in Schedule I, the enterprise becomes ineligible for public contracts for five years as of the recording of the situation in the register of enterprises ineligible for public contracts.";

(2) by replacing "the contractor" in the third paragraph by "the enterprise".

100. The Act is amended by inserting the following section after section 21.2:

"**21.2.0.0.1.** An enterprise for which the Autorité des marchés publics (the Authority) refused to grant or renew an authorization required under Chapter V.2 or revoked such an authorization is ineligible for public contracts for five years as of the recording of the decision in the register of enterprises ineligible for public contracts or until the date preceding the date on which the enterprise's name is registered in the register of authorized enterprises, if the latter date is earlier.

In addition, the legal person in which the enterprise referred to in the first paragraph holds shares carrying 50% or more of the voting rights attached to the shares of the legal person's capital stock that may be exercised under any circumstances becomes ineligible for public contracts for the same time as the enterprise as of the recording of the situation referred to in the first paragraph in the register of enterprises ineligible for public contracts."

101. Section 21.2.0.1 of the Act is amended

(1) by replacing the introductory clause of the first paragraph by "No finding of guilty may be recorded under section 21.1 or the first paragraph of section 21.2 in the register of enterprises ineligible for public contracts provided for in section 21.6 if";

(2) by replacing "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" in subparagraph 1 of the first paragraph by "the Authority under Chapter V.2 and, when it was considered, an authorization was granted to the enterprise or the authorization held by the enterprise";

(3) by replacing "l'Autorité des marchés financiers" in subparagraph 2 of the first paragraph in the French text by "l'Autorité";

(4) by striking out the second paragraph.

102. Sections 21.2.1 and 21.3 of the Act are repealed.

103. Section 21.3.1 of the Act is replaced by the following section:

"**21.3.1.** An enterprise that becomes ineligible for public contracts and is in the process of performing a public contract is, subject to being given permission by the Conseil du trésor under section 25.0.2, deemed to have defaulted on performance of the contract on the expiry of a period of 60 days after the date on which it becomes ineligible. However, the enterprise is not deemed to have defaulted as regards honouring the contract guarantees."

104. Section 21.4 of the Act is repealed.

105. Section 21.4.1 of the Act is replaced by the following section:

"**21.4.1.** An enterprise that is ineligible for public contracts may not, for as long as it is ineligible, submit a bid to obtain a contract described in section 3 with a public body, enter into such a contract or enter into a public subcontract."

106. Section 21.5 of the Act is repealed.

107. Section 21.6 of the Act is replaced by the following section:

"**21.6.** The Authority keeps a register of enterprises ineligible for public contracts.

The Authority must record in the register the finding of guilty against an enterprise or an associate of the enterprise not later than 20 days after the date on which the Authority was informed of the final judgment.

The Authority must also record in the register each decision by which it refused to grant or renew an authorization required under Chapter V.2 or revoked such an authorization."

108. Section 21.7 of the Act is amended

(1) by replacing "concerning each contractor referred to in section 21.1, 21.2, 21.2.1 or 21.4" in the introductory clause by "for each enterprise ineligible to enter into public contracts";

(2) by replacing paragraphs 3 to 5 by the following:

"(3) as the case may be,

(*a*) the offence or offences of which the enterprise was found guilty,

(*b*) the offence or offences of which an associate of the enterprise was found guilty, resulting in the enterprise being named in the register, the associate's name and the name of the municipality in whose territory the associate resides,

(*c*) a reference to the Authority's decision to refuse to grant or renew an authorization required under Chapter V.2 or to revoke such an authorization, or

(*d*) a reference to the Authority's decision concerning the holder of shares carrying 50% or more of the voting rights attached to the shares of the enterprise's capital stock that may be exercised under any circumstances, the shareholder's name and the municipality in whose territory the shareholder resides;

"(4) the projected end date of the enterprise's ineligibility for public contracts; and

"(5) any other information prescribed by regulation of the Authority.

A regulation of the Authority under this chapter is submitted for approval to the Conseil du trésor, which may approve it with or without amendment."

109. Section 21.8 of the Act is replaced by the following section:

"**21.8.** A public body designated in Schedule II must provide the information required under section 21.7 to the Authority in the cases, on the conditions and in the manner determined by regulation of the Authority.

The Government may amend that schedule."

110. Section 21.9 of the Act is repealed.

111. Section 21.10 of the Act is replaced by the following section:

"**21.10.** The information contained in the register is public information and must be made available by the Authority on its website."

112. Section 21.11 of the Act is replaced by the following section:

"**21.11.** Public bodies must, before entering into a contract described in section 3, ensure that the bidders, or the successful bidder, are not named in the register or, if they are named in the register, that their period of ineligibility for public contracts has ended or that the conditions prescribed in section 25.0.3 have been met.

Similarly, an enterprise that has entered into a contract described in section 3 with a public body must, before entering into any subcontract required for the performance of the contract, ensure that the subcontractors are not named in the register or, if they are named in the register, that their period of ineligibility for public contracts has ended or that the conditions under section 25.0.3 have been met."

113. Section 21.12 of the Act is replaced by the following section:

"**21.12.** The Authority informs the enterprise, in writing and without delay, of its registration in the register, of the grounds for the registration and of the enterprise's period of ineligibility for public contracts.

The enterprise must then send the Authority, in writing and within the time determined by the Authority, the name of every public body with which a contract described in section 3 is in process as well as the name and, if applicable, Québec business number of every legal person of which the enterprise holds shares carrying 50% or more of the voting rights attached to the shares of the capital stock of the legal person that may be exercised under any circumstances.

The Authority must inform each public body concerned, as soon as possible, of the information it obtains under the second paragraph."

114. Sections 21.13 and 21.14 of the Act are repealed.

115. Section 21.15 of the Act is amended

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

"An enterprise that may have been mistakenly named in the register or in respect of whom inaccurate information is recorded in the register may ask the Authority to make the necessary rectifications in the register.";

(2) by replacing "The Chair" in the second paragraph by "The Authority".

116. Section 21.16 of the Act is amended by replacing "The Chair of the Conseil du trésor" and "the Chair's" by "The Authority" and "its", respectively.

117. Section 21.17 of the Act is amended

(1) by inserting ", including an expenditure resulting from an option provided in the contract," after "involving an expenditure" in the first paragraph;

(2) by replacing "Autorité des marchés financiers (the Authority)" in the first paragraph by "the Authority";

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

"An enterprise that wishes to enter into a public subcontract that involves an expenditure equal to or greater than that amount must also obtain such an authorization.";

(4) by striking out the third paragraph.

118. The Act is amended by inserting the following sections after section 21.17:

"**21.17.1.** Despite the expenditure amount set by the Government under section 21.17, the Government may, on the conditions it fixes, determine that an authorization is required in respect of public contracts or subcontracts, even if they involve a lower expenditure amount.

The Government may also, on the conditions it fixes, determine that an authorization is required in respect of a category of public contracts or subcontracts other than the categories determined under section 21.17 or determine that an authorization is required in respect of groups of public contracts or subcontracts, regardless of whether they are in the same category.

The Government may determine special terms for the applications for authorization that enterprises must file with the Authority in respect of such contracts or subcontracts.

"**21.17.2.** The Government may require an enterprise party to a public contract or subcontract in process to obtain, within the time the Government determines, an authorization to contract.

The Government may determine special terms for the application for authorization that the enterprise must file with the Authority.

An enterprise that has not obtained its authorization within the time determined under the first paragraph is deemed to have defaulted on performance of the public contract or subcontract on the expiry of a period of 30 days after that time has expired.

"**21.17.3.** An enterprise named in the register of enterprises ineligible for public contracts under section 21.1 or 21.2 may, at any time, file with the Authority an application for authorization to contract.

The granting of such an authorization entails, despite any inconsistent provision, the removal of the enterprise's name from the register as well as the removal of the name of any associate of the enterprise named in the register under section 21.2."

119. Sections 21.19 and 21.20 of the Act are repealed.

120. Section 21.22 of the Act is amended by replacing "required under section 21.17" by "required under sections 21.17 to 21.17.3".

121. Section 21.23 of the Act is amended by replacing the second paragraph by the following paragraph:

"The application must be in the form prescribed by the Authority and be filed together with the information and documents prescribed by regulation of the Authority and the fee determined in accordance with section 84 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27). The information and documents required may vary according to the type of enterprise or the place where the enterprise mainly carries on its activities."

122. Section 21.28 of the Act is amended by replacing "whether the enterprise has, in the preceding five years, been found guilty" in subparagraph 0.1 of the second paragraph by "whether the enterprise, one of its shareholders not referred to in subparagraph 2 of the first paragraph of section 21.26, one of its associates or another person or entity that has direct or indirect legal or de facto control over it has, in the preceding five years, been found guilty".

123. Section 21.30 of the Act is amended by adding the following paragraph at the end:

"An enterprise that, after the information is sent as required under the first paragraph, withdraws its application for authorization may not file a new application with the Authority within 12 months after the withdrawal unless the Authority allows it."

124. Section 21.35 of the Act is amended

(1) by replacing "revoke its authorization" by ", as applicable, cancel the application for authorization or suspend the authorization";

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

"The Authority may also cancel the application for authorization or suspend the authorization of an enterprise that fails to communicate to the Associate Commissioner referred to in section 21.30, within the time the Commissioner specifies, the information needed for the purposes of this chapter that the Commissioner requests.

An enterprise whose application for authorization is cancelled under this section may not file a new application with the Authority within 12 months after the cancellation unless the Authority allows it.

An enterprise whose authorization is suspended may nonetheless perform a public contract or subcontract if the enterprise was authorized on the date the contract or subcontract was entered into or, in the case of an enterprise responding to a call for tenders, if it was authorized on the closing date and time for the receipt and opening of tenders."

125. Section 21.38 of the Act is amended by replacing the second paragraph by the following paragraph:

"An enterprise whose authorization has expired must, within 10 days after its expiry, send in writing to the Authority the name of every public body with which the enterprise has a contract in process, unless it can continue to perform a public contract or subcontract under the fourth paragraph of section 21.41."

126. The Act is amended by inserting the following section after section 21.41:

"**21.41.1.** An enterprise whose authorization expires while it is in the process of performing a public contract for which such an authorization is required is, subject to being given permission by the Conseil du trésor under section 25.0.4, deemed to have defaulted on performance of the contract on the expiry of a period of 60 days after the expiry date of the authorization if no application for renewal is submitted to the Authority. However, the enterprise is not deemed to have defaulted as regards honouring the contract guarantees."

127. Section 21.43 of the Act is amended

(1) by replacing "this Act" in the first paragraph by "this chapter";

(2) by striking out the second paragraph.

128. Section 21.44 of the Act is replaced by the following section:

"**21.44.** A decision of the Government under the second paragraph of section 21.8 or the first paragraph of section 21.17 or under section 21.42 comes into force on the 30th day after its publication in the *Gazette officielle du Québec* or on any later date specified in the decision.

In addition, a decision of the Government under section 21.17.1 or 21.17.2 comes into force on the date it is made or on any later date specified in the decision and must be published in the *Gazette officielle du Québec* as soon as possible.

Sections 4 to 8, 11 and 17 to 19 of the Regulations Act (chapter R-18.1) do not apply to those decisions."

129. The Act is amended by adding the following chapter after section 21.48:

"**CHAPTER V.3**

"PERFORMANCE EVALUATION

"**21.49.** The Authority keeps and makes accessible to public bodies summaries of contractor performance evaluations, to be used to establish a performance rating for such purposes as the evaluation of the quality of a bid.

To that end, each public body designated by regulation must, in the cases and on the conditions determined by regulation, send the Authority a copy of the performance evaluations concerned."

130. Section 23 of the Act is amended

(1) by striking out paragraphs 8 to 13;

(2) by inserting the following paragraphs after paragraph 13:

"(13.1) determine the conditions and procedure applicable to complaints referred to in section 21.0.4 and to the processing of such complaints;

"(13.2) determine the cases and conditions in or on which contractor performance evaluations must be sent to the Authority for the purposes of the summaries under section 21.49, and the public bodies that must send such evaluations to the Authority;";

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

"(16) establish, despite any inconsistent provision of a general or special Act, a mechanism for the settlement of disputes that are likely to have an impact on the payment of a public contract or subcontract and determine the cases and conditions in or on which and the procedure by which such a mechanism applies."

131. Section 23.1 of the Act is amended by replacing "in subparagraphs 1, 3, 14 and 15 of the first paragraph of section 23" by "in section 23".

132. The Act is amended by inserting the following sections after section 24.2:

"**24.3.** The Chair of the Conseil du trésor may, by order, authorize the implementation of pilot projects aimed at testing various measures to facilitate the payment of enterprises party to the public contracts that the Conseil du trésor determines and to the public subcontracts related to those contracts and defining standards applicable to such payment.

As part of a pilot project, the Chair of the Conseil du trésor may, in particular, despite any inconsistent provision of any general or special Act, prescribe the use of various payment calendars, the use of a dispute settlement mechanism and accountability reporting measures according to terms and conditions the Chair determines, which may differ from those provided for in this Act and the regulations.

The Chair of the Conseil du trésor may modify or terminate a pilot project at any time. The Chair may also determine the terms and conditions of a pilot project whose violation constitutes an offence and set the minimum and maximum amounts for which the offender is liable. Those amounts may not be less than $2,500 or greater than $40,000.

The terms and conditions of a pilot project must be published on the website of the secretariat of the Conseil du trésor. Those terms and conditions may vary according to the public bodies and the public contracts and subcontracts concerned.

The Conseil du trésor may, during a period of one year after the coming into force of the terms and conditions referred to in the second paragraph, determine the public contracts that are to be included in a pilot project. That period may be extended by the Conseil du trésor by up to one year.

Despite any inconsistent provision, a pilot project may not continue for more than three years after the coming into force of the terms and conditions referred to in the second paragraph.

"**24.4.** A public body must, on request, send the Chair of the Conseil du trésor a list of the contracts the body plans to enter into and that meet the conditions the Chair determines.

"**24.5.** The public bodies and the enterprises that are party to the public contracts and public subcontracts included in a pilot project under section 24.3 must, as part of the prescribed dispute settlement mechanism and if necessary, call on the services of the non-profit legal person established for a private interest that has entered into an agreement with the Chair of the Conseil du trésor to implement that mechanism.

"**24.6.** The Chair of the Conseil du trésor or any person the Chair designates as an investigator may conduct an investigation into any matter falling within the Chair's jurisdiction regarding the implementation of a pilot project under section 24.3.

Investigators must, on request, identify themselves and produce a certificate of authority signed by the Chair of the Conseil du trésor.

"**24.7.** At the end of the pilot project, the Chair of the Conseil du trésor publishes on the website of the secretariat of the Conseil du trésor a report on the implementation of the pilot project in which the Chair evaluates the terms of a regulatory framework aimed at establishing measures to facilitate the payment of enterprises party to public contracts and to public subcontracts related to such contracts."

133. Section 25 of the Act is amended by inserting "or a body described in section 7" after "a public body" in the second paragraph.

134. The Act is amended by inserting the following sections after section 25:

"**25.0.1.** The Conseil du trésor may, in exceptional circumstances, give a public body permission to enter into a contract by mutual agreement or give such a body or a body described in section 7 permission to continue a public call for tenders despite the fact that the contract or call for tenders is covered by an order of the Autorité des marchés publics under subparagraph 1 or 2 of the first paragraph of section 29 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27). The Conseil du trésor may subject the permission to certain conditions.

The Conseil du trésor may also, for a reason in the public interest, give a public body or a body referred to in section 7 permission to continue performing a contract despite the fact that the contract is covered by a decision of the Authority under subparagraph 6 of the first paragraph of section 29 of that Act. The Conseil du trésor may subject the permission to certain conditions.

"**25.0.2.** Within 30 days after an enterprise is notified by the Authority of its ineligibility for public contracts, a public body or a body described in section 7 may, for a reason in the public interest, apply to the Conseil du trésor for permission to continue performing a public contract. The Conseil du trésor may subject the permission to certain conditions, including that the enterprise agree to the implementation, at the enterprise's expense, of oversight and monitoring measures.

"**25.0.3.** Despite section 21.4.1, the Conseil du trésor may, in exceptional circumstances, give a public body or a body described in section 7 permission to enter into a contract with an enterprise that is ineligible for public contracts or give an enterprise permission to enter into a subcontract directly related to a public contract with a subcontractor who is ineligible for public contracts. The Conseil du trésor may subject the permission to certain conditions, including that the ineligible enterprise or subcontractor agree to the implementation, at the enterprise's or subcontractor's expense, of oversight and monitoring measures.

As well, despite section 21.4.1, if a public body or a body described in section 7 finds that urgent action is required and there is a threat to human safety or property, its chief executive officer may allow a contract to be entered into with an enterprise that is ineligible for public contracts or give an enterprise permission to enter into a subcontract directly related to a public contract with a subcontractor who is ineligible for public contracts. The body's chief executive officer must however give the Chair of the Conseil du trésor notice in writing within 15 days.

The first and second paragraphs also apply, with the necessary modifications, in cases where the permission concerned is permission to enter into a public contract or a subcontract directly related to a public contract with an enterprise that does not hold an authorization to contract although such an authorization is required.

"**25.0.4.** Within 30 days after being notified by the Authority, under the second paragraph of section 21.39, of the expiry of an enterprise's authorization to contract, a public body or a body described in section 7 may, for a reason in the public interest, apply to the Conseil du trésor for permission to continue performing a public contract. The Conseil du trésor may subject the permission to certain conditions, including that the enterprise agree to the implementation, at the enterprise's expense, of oversight and monitoring measures.

"**25.0.5.** Within 15 days after permission is given by the Conseil du trésor under any of sections 25.0.1 to 25.0.4 or within 15 days after the notice that the Chair of the Conseil du trésor receives from the body's chief executive officer under the second paragraph of section 25.0.3, the Chair of the Conseil du trésor makes public the name of the public body concerned, the name of the enterprise or subcontractor concerned and a summary description of the circumstances or reasons considered by posting them on a website. The Chair also publishes the information in the *Gazette officielle du Québec*."

135. Section 25.1 of the Act is replaced by the following section:

"**25.1.** The Conseil du trésor may establish policies to determine conditions applicable to the designation of contract rules compliance monitors and establish measures to support them and ensure that their functions are exercised coherently."

136. Section 26 of the Act is amended by inserting ", in particular, determine the cases in which the authorization of a public body's chief executive officer is required. They may" after "Such directives may" in the first paragraph.

137. Section 27 of the Act is amended by replacing "other standard documents to be used by public bodies or by a particular group of public bodies" by "other standard documents and model document clauses to be used by the public bodies it determines".

138. Section 27.1 of the Act is amended by replacing the first paragraph by the following paragraph:

"In order to encourage ongoing improvement in public bodies' contract management, the Chair of the Conseil du trésor is competent to conduct an audit of the awarding of the contracts of a body or group of bodies governed by this Act and its application of other contract management measures relating to those contracts."

139. Section 27.2 of the Act is repealed.

140. Section 27.4 of the Act is amended by striking out ", including oversight and monitoring measures, which may include the obligation to obtain the authorization of the Conseil du trésor in order to enter into public contracts".

141. Section 27.5 of the Act is amended by replacing "the Authority to obtain, renew or keep an authorization required under section 21.17" by "the Authority to obtain, renew or keep an authorization required under sections 21.17 to 21.17.3".

142. Section 27.7 of the Act is replaced by the following section:

"**27.7.** An enterprise that is ineligible for public contracts or that does not hold an authorization under the first paragraph of section 21.17 or under section 21.17.1 although required to hold one and that submits a bid for a public contract in response to a call for tenders or enters into a public contract is guilty of an offence and liable to a fine of $2,500 to $13,000 in the case of a natural person and $7,500 to $40,000 in any other case, unless the enterprise was given permission to enter into a contract under section 25.0.3."

143. Section 27.8 of the Act is replaced by the following section:

"**27.8.** An enterprise that, in the course of a contract with a public body or with a body described in section 7, enters into a subcontract with an enterprise that is ineligible or does not hold an authorization under the first paragraph of section 21.17 or under section 21.17.1 although required to hold one is guilty of an offence and liable to a fine of $2,500 to $13,000 in the case of a natural person and $7,500 to $40,000 in any other case, unless the enterprise was given

permission to enter into a contract under section 25.0.3. The ineligible or unauthorized subcontractor is also guilty of an offence and liable to the same fine."

144. Section 27.9 of the Act is amended by replacing ", in accordance with the second paragraph of section 21.38, the name of every public body referred to in that paragraph" by "information required under the second paragraph of section 21.12 or under the second paragraph of section 21.38".

145. The Act is amended by inserting the following sections after section 27.10:

"**27.10.1.** Every person who, before a contract is awarded, communicates or attempts to communicate, directly or indirectly, with a member of a selection committee for the purpose of influencing the member in respect of a call for tenders 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.

The first paragraph does not apply if the tender documents provide that such a communication is to be made after the tender closing date for tender evaluation purposes.

"**27.10.2.** A member of a selection committee who discloses or makes known, without being duly authorized to do so, any confidential information that is sent to the member or that came to the member's knowledge in the exercise of the member's functions within the committee is guilty of an offence and liable to a fine of $5,000 to $30,000."

146. The Act is amended by inserting the following section after section 27.14:

"**27.14.1.** Penal proceedings must be instituted within three years after the time the prosecutor becomes aware of the commission of the offence. However, no proceedings may be instituted if more than seven years have elapsed since the date of the offence."

147. Section 27.15 of the Act is repealed.

148. Section 58.1 of the Act is replaced by the following section:

"**58.1.** Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), the following may not be disclosed by a public body or a member of its staff:

(1) until the bids are opened, information that allows the number of enterprises that asked for a copy of the tender documents and the number of enterprises that tendered a bid to be known or that allows those enterprises to be identified; and

(2) information that allows a person to be identified as being a member of a selection committee constituted in accordance with the normative framework.

The prohibition under subparagraph 1 of the first paragraph also applies to the operator of the electronic tendering system, except with respect to information that allows an enterprise that requests a copy of the tender documents to be identified, if the enterprise expressly authorized the operator to disclose that information."

149. Section 58.2 of the Act is repealed.

150. Schedule I to the Act is amended

(1) by inserting the following in the alphanumerical order of the Acts and regulations concerned:

"

Cities and Towns Act (chapter C-19)	573.3.3.5	Disclosing or making known, without authorization, confidential information obtained in the course of a selection committee's proceedings

"

Municipal Code of Québec (chapter C-27.1)	938.3.5	Disclosing or making known, without authorization, confidential information obtained in the course of a selection committee's proceedings

"

Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01)	118.1.4	Disclosing or making known, without authorization, confidential information obtained in the course of a selection committee's proceedings

"

Act respecting the Communauté métropolitaine de Québec (chapter C-37.02)	111.1.4	Disclosing or making known, without authorization, confidential information obtained in the course of a selection committee's proceedings

";

(2) by inserting the following in the portion concerning offences under the Act respecting contracting by public bodies, by numerical order of the offences:

"27.10.1	Communicating or attempting to communicate with a selection committee member
"27.10.2	Disclosing or making known, without authorization, confidential information obtained in the course of a selection committee's proceedings";

(3) by inserting ", 27.10.1, 27.10.2" after "27.6" in the portion that gives a summary description of offences under section 27.13 of the Act respecting contracting by public bodies;

(4) by inserting the following in order according to the alphanumerical designation of the Acts and regulations:

"

Act respecting public transit authorities (chapter S-30.01)	108.1.4	Disclosing or making known, without authorization, confidential information obtained in the course of a selection committee's proceedings

"

Regulation respecting contracting by public bodies in the field of information technologies (chapter C-65.1, r. 5.1)	65 with 83	Submitting a certificate from Revenu Québec that contains false or inaccurate information, producing the certificate of a third person, or falsely declaring that the supplier does not hold the required certificate
	66 with 83	Helping another person to contravene section 65

".

151. The Act is amended by adding the following schedule after Schedule I:

"**SCHEDULE II**
"(*Section 21.8*)

"BODIES

"The Agence du revenu du Québec

"The Autorité des marchés financiers

"The Director of Criminal and Penal Prosecutions

"The Chief Electoral Officer".

FINANCIAL ADMINISTRATION ACT

152. Schedule 2 to the Financial Administration Act (chapter A-6.001) is amended by inserting "Autorité des marchés publics" in alphabetical order.

TAX ADMINISTRATION ACT

153. Section 69.1 of the Tax Administration Act (chapter A-6.002) is amended by adding the following subparagraph after subparagraph *z*.2 of the second paragraph:

"(*z*.3) the Autorité des marchés publics, in respect of information necessary for the purposes of Chapter V.2 of the Act respecting contracting by public bodies (chapter C-65.1)."

154. Section 69.4.1 of the Act is amended by replacing "Autorité des marchés financiers" by "Autorité des marchés publics".

155. Section 69.8 of the Act is amended by replacing "*y* and *z*.1" in the first paragraph by "*y*, *z*.1 and *z*.3".

ACT RESPECTING THE AUTORITÉ DES MARCHÉS FINANCIERS

156. Section 9 of the Act respecting the Autorité des marchés financiers (chapter A-33.2) is amended by striking out "the Act respecting contracting by public bodies (chapter C-65.1) and" in the first paragraph.

157. Section 43.2 of the Act is repealed.

158. Section 44 of the Act is amended by replacing "the activity report, the financial statements and the financial report" in the second paragraph by "the activity report and financial statements".

159. Section 749 of the Act is amended by striking out ", except for the provisions relating to the functions and powers exercised by the Authority for the purposes of the Act respecting contracting by public bodies (chapter C-65.1), which are under the responsibility of the Minister who is the Chair of the Conseil du trésor".

BUILDING ACT

160. Section 65.1.0.1 of the Building Act (chapter B-1.1) is amended, in the first paragraph, by replacing "Autorité des marchés financiers" in subparagraph 1 by "Autorité des marchés publics" and by replacing "l'Autorité des marchés financiers" in subparagraph 2 in the French text by "l'Autorité des marchés publics".

161. Section 65.1.0.2 of the Act is amended by replacing "l'Autorité des marchés financiers" in the first paragraph in the French text by "l'Autorité des marchés publics".

162. Section 65.2.1 of the Act is amended by adding the following paragraph at the end:

"Despite the preceding paragraphs, if a holder's licence has been restricted and the holder is also ineligible for public contracts under Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1), this section is replaced by sections 21.3.1 and 25.0.2 of that Act, with the necessary modifications."

CITIES AND TOWNS ACT

163. The Cities and Towns Act (chapter C-19) is amended by inserting the following sections after section 573.3:

"**573.3.0.0.1.** To enter into a contract that, but for section 573.3, would have been subject to section 573 with a supplier that is the only one in a position to provide the equipment, materials or services under subparagraph 2 of the first paragraph of section 573.3, a municipality must, at least 15 days before entering into the contract, publish on the electronic tendering system approved by the Government a notice of intention allowing any person to express interest in entering into it. The notice of intention must, among other things, specify or include

(1) the name of the person with whom the municipality intends to enter into the contract in accordance with section 573.3;

(2) a detailed description of the municipality's procurement requirements and the contract obligations;

(3) the projected contract date;

(4) the reasons invoked allowing the municipality to enter into the contract in accordance with section 573.3; and

(5) the address at which and deadline by which a person may express interest electronically and demonstrate that he, she or it is capable of carrying out the contract on the basis of the procurement requirements and obligations stated in the notice, that deadline being five days before the projected contract date.

"**573.3.0.0.2.** Where a person has expressed interest in entering into the contract in accordance with paragraph 5 of section 573.3.0.0.1, the municipality shall electronically send the person its decision as to the contract, at least seven days before the projected contract date. If that seven-day period cannot be complied with, the contract date must be deferred by the number of days needed to ensure compliance with that minimum period.

The municipality must also inform the person of the person's right to file a complaint under section 38 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If no person has expressed interest by the deadline under paragraph 5 of section 573.3.0.0.1, the contract may be entered into before the projected contract date specified in the notice of intention."

164. The Act is amended by inserting the following sections after section 573.3.1.2:

"**573.3.1.3.** A municipality must provide equitable resolution of complaints filed with it in the course of the awarding of a contract through a public call for tenders or otherwise. It must, for that purpose, establish a procedure for receiving and examining the complaints filed.

The municipality shall make the procedure available at all times by publishing it on its website. If the municipality does not have a website, it shall publish the procedure on the website of the regional county municipality whose territory contains the municipality's territory or, if the regional county municipality does not have a website, on another website whose address it shall give public notice of at least once a year.

To be admissible, a complaint must be sent electronically to the person in charge identified in the procedure. A complaint under section 573.3.1.4 must be filed on the form determined by the Autorité des marchés publics under section 45 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27).

For the purpose of applying this section and sections 573.3.1.4 to 573.3.1.7 to Ville de Montréal, the functions provided for in those sections may not be assumed by the inspector general appointed under section 57.1.1 of the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4).

"**573.3.1.4.** In the case of an ongoing public call for tenders, only a person or group of persons interested in participating in the awarding process or the representative of such a person or group may file a complaint about the process on the grounds that the tender documents contain conditions that do not ensure the honest and fair treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the municipality's normative framework.

The complaint must be filed with the municipality not later than the complaint filing deadline indicated on the electronic tendering system approved by the Government. That deadline is determined, subject to the third paragraph, by adding to the date on which the call for tenders is advertised a period corresponding to half the time for receiving tenders but which may not be less than 10 days.

The municipality must ensure that there is a period of at least four working days between the tender closing date and the complaint filing deadline.

Such a complaint may pertain only to the content of the tender documents available on the electronic tendering system not later than two days before that deadline.

The complainant shall, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

On receiving a first complaint, the municipality must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

Any amendment made to the tender documents before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the number of days by which the tender submission period was extended.

Any amendment made three days or less before the tender closing date results in a minimum three-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a working day.

For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**573.3.1.5.** Any amendment made to the tender documents must contain the information relating to the deadline for filing a complaint under section 573.3.1.4 or under section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27). Any amendment made to the tender documents must also indicate whether it results from a recommendation of the Autorité des marchés publics.

"**573.3.1.6.** In the case of a complaint under section 573.3.1.4, the municipality must send the complainant its decision electronically after the complaint filing deadline but not later than three days before the tender closing date it has determined. If necessary, the municipality must defer the tender closing date.

If the municipality has received two or more complaints about the same call for tenders, it must send both or all of its decisions at the same time.

The municipality must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

The municipality must defer the tender closing date by the number of days needed to allow a minimum period of seven days to remain from the date its decision is sent.

The municipality must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If, two days before the tender closing date, the municipality has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by four days. If the deferred date falls on a holiday, it must again be deferred to the second next working day. In addition, if the day preceding the deferred date is not a working day, that date must be deferred to the next working day. For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**573.3.1.7.** Sections 573.3.1.3 to 573.3.1.6 apply to certification or qualification processes, with the necessary modifications."

165. Section 573.3.3.2 of the Act is amended by replacing "by section 21.3 of that Act and that conferred on the minister responsible by section 21.5 of that Act" in the second paragraph by "by sections 25.0.2 and 25.0.3 of that Act and the responsibilities conferred on the Chair of the Conseil du trésor by sections 25.0.3 and 25.0.5 of that Act".

166. Section 573.3.3.3 of the Act is amended

(1) by replacing "21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14" in the first paragraph by "21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1";

(2) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the first paragraph;

(3) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the second paragraph;

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

"For the purposes of the application of Chapter V.2 of that Act to municipalities, a natural person is considered to be an enterprise even if the person does not operate a sole proprietorship."

167. Section 573.3.3.4 of the Act is amended by adding the following paragraph at the end:

"This section does not apply in the case of a person presenting a proposal to a selection committee formed to determine the winner of a competition."

168. The Act is amended by inserting the following sections after section 573.3.3.4:

"**573.3.3.5.** A member of a selection committee who discloses or makes known, without being duly authorized to do so, any confidential information that is sent to the member or that came to the member's knowledge in the exercise of the member's functions within the committee is guilty of an offence and is liable to a fine of $5,000 to $30,000.

In the case of a subsequent offence, the minimum and maximum fines are doubled.

"**573.3.3.6.** Penal proceedings under section 573.3.1.1.1, 573.3.3.4 or 573.3.3.5 must be instituted within three years after the time the prosecutor becomes aware of the commission of the offence. However, no proceedings may be instituted if more than seven years have elapsed since the date of the offence."

MUNICIPAL CODE OF QUÉBEC

169. The Municipal Code of Québec (chapter C-27.1) is amended by inserting the following articles after article 938:

"**938.0.0.1.** To enter into a contract that, but for article 938, would have been subject to article 935 with a supplier that is the only one in a position to provide the equipment, materials or services under subparagraph 2 of the first paragraph of article 938, a municipality must, at least 15 days before entering into the contract, publish on the electronic tendering system approved by the Government a notice of intention allowing any person to express interest in entering into it. The notice of intention must, among other things, specify or include

(1) the name of the person with whom the municipality intends to enter into the contract in accordance with article 938;

(2) a detailed description of the municipality's procurement requirements and the contract obligations;

(3) the projected contract date;

(4) the reasons invoked allowing the municipality to enter into the contract in accordance with article 938; and

(5) the address at which and deadline by which a person may express interest electronically and demonstrate that he, she or it is capable of carrying out the contract on the basis of the procurement requirements and obligations stated in the notice, that deadline being five days before the projected contract date.

"**938.0.0.2.** Where a person has expressed interest in entering into the contract in accordance with paragraph 5 of article 938.0.0.1, the municipality shall electronically send the person its decision as to the contract, at least seven days before the projected contract date. If that seven-day period cannot be complied with, the contract date must be deferred by the number of days needed to ensure compliance with that minimum period.

The municipality must also inform the person of the person's right to file a complaint under section 38 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If no person has expressed interest by the deadline under paragraph 5 of article 938.0.0.1, the contract may be entered into before the projected contract date specified in the notice of intention."

170. The Code is amended by inserting the following articles after article 938.1.2:

"**938.1.2.1.** A municipality must provide equitable resolution of complaints filed with it in the course of the awarding of a contract through a public call for tenders or otherwise. It must, for that purpose, establish a procedure for receiving and examining the complaints filed.

The municipality shall make the procedure available at all times by publishing it on its website. If the municipality does not have a website, it shall publish the procedure on the website of the regional county municipality whose territory contains the municipality's territory or, if the regional county municipality does not have a website, on another website whose address it shall give public notice of at least once a year.

To be admissible, a complaint must be sent electronically to the person in charge identified in the procedure. A complaint under article 938.1.2.2 must be filed on the form determined by the Autorité des marchés publics under section 45 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27).

"**938.1.2.2.** In the case of an ongoing public call for tenders, only a person or group of persons interested in participating in the awarding process or the representative of such a person or group may file a complaint about the process on the grounds that the tender documents contain conditions that do not ensure the honest and fair treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the municipality's normative framework.

The complaint must be filed with the municipality not later than the complaint filing deadline indicated on the electronic tendering system approved by the Government. That deadline is determined, subject to the third paragraph, by adding to the date on which the call for tenders is advertised a period corresponding to half the time for receiving tenders but which may not be less than 10 days.

The municipality must ensure that there is a period of at least four working days between the tender closing date and the complaint filing deadline.

Such a complaint may pertain only to the content of the tender documents available on the electronic tendering system not later than two days before that deadline.

The complainant shall, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

On receiving a first complaint, the municipality must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

Any amendment made to the tender documents before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the number of days by which the tender submission period was extended.

Any amendment made three days or less before the tender closing date results in a minimum three-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a working day.

For the purposes of this article, Saturday is considered a holiday, as are 2 January and 26 December.

"**938.1.2.3.** Any amendment made to the tender documents must contain the information relating to the deadline for filing a complaint under article 938.1.2.2 or under section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27). Any amendment made to the tender documents must also indicate whether it results from a recommendation of the Autorité des marchés publics.

"**938.1.2.4.** In the case of a complaint under article 938.1.2.2, the municipality must send the complainant its decision electronically after the complaint filing deadline but not later than three days before the tender closing date it has determined. If necessary, the municipality must defer the tender closing date.

If the municipality has received two or more complaints about the same call for tenders, it must send both or all of its decisions at the same time.

The municipality must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

The municipality must defer the tender closing date by the number of days needed to allow a minimum period of seven days to remain from the date its decision is sent.

The municipality must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If, two days before the tender closing date, the municipality has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by four days. If the deferred date falls on a holiday, it must again be deferred to the second next working day. In addition, if the day preceding the deferred date is not a working day, that date must be deferred to the next working day. For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**938.1.2.5.** Articles 938.1.2.1 to 938.1.2.4 apply to certification or qualification processes, with the necessary modifications."

171. Article 938.3.2 of the Code is amended by replacing "by section 21.3 of that Act and that conferred on the minister responsible by section 21.5 of that Act" in the second paragraph by "by sections 25.0.2 and 25.0.3 of that Act and the responsibilities conferred on the Chair of the Conseil du trésor by sections 25.0.3 and 25.0.5 of that Act".

172. Article 938.3.3 of the Code is amended

(1) by replacing "21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14" in the first paragraph by "21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1";

(2) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the first paragraph;

(3) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the second paragraph;

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

"For the purposes of the application of Chapter V.2 of that Act to municipalities, a natural person is considered to be an enterprise even if the person does not operate a sole proprietorship."

173. Article 938.3.4 of the Code is amended by adding the following paragraph at the end:

"This article does not apply in the case of a person presenting a proposal to a selection committee formed to determine the winner of a competition."

174. The Code is amended by inserting the following articles after article 938.3.4:

"**938.3.5.** A member of a selection committee who discloses or makes known, without being duly authorized to do so, any confidential information that is sent to the member or that came to the member's knowledge in the exercise of the member's functions within the committee is guilty of an offence and is liable to a fine of $5,000 to $30,000.

In the case of a subsequent offence, the minimum and maximum fines are doubled.

"**938.3.6.** Penal proceedings under article 938.1.1.1, 938.3.4 or 938.3.5 must be instituted within three years after the time the prosecutor becomes aware of the commission of the offence. However, no proceedings may be instituted if more than seven years have elapsed since the date of the offence."

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

175. The Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended by inserting the following sections after section 112.4:

"**112.5.** To enter into a contract that, but for section 112.4, would have been subject to sections 106 and 108 with a supplier that is the only one in a position to provide the equipment, materials or services under subparagraph 2 of the first paragraph of section 112.4, the Community must, at least 15 days before entering into the contract, publish on the electronic tendering system approved by the Government a notice of intention allowing any person to express interest in entering into it. The notice of intention must, among other things, specify or include

(1) the name of the person with whom the Community intends to enter into the contract in accordance with section 112.4;

(2) a detailed description of the Community's procurement requirements and the contract obligations;

(3) the projected contract date;

(4) the reasons invoked allowing the Community to enter into the contract in accordance with section 112.4; and

(5) the address at which and deadline by which a person may express interest electronically and demonstrate that he, she or it is capable of carrying out the contract on the basis of the procurement requirements and obligations stated in the notice, that deadline being five days before the projected contract date.

"**112.6.** Where a person has expressed interest in entering into the contract in accordance with paragraph 5 of section 112.5, the Community shall electronically send the person its decision as to the contract, at least seven days before the projected contract date. If that seven-day period cannot be complied with, the contract date must be deferred by the number of days needed to ensure compliance with that minimum period.

The Community must also inform the person of the person's right to file a complaint under section 38 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If no person has expressed interest by the deadline under paragraph 5 of section 112.5, the contract may be entered into before the projected contract date specified in the notice of intention."

176. The Act is amended by inserting the following sections after section 113.2:

"**113.3.** The Community must provide equitable resolution of complaints filed with it in the course of the awarding of a contract through a public call for tenders or otherwise. It must, for that purpose, establish a procedure for receiving and examining the complaints filed.

The Community shall make the procedure available at all times by publishing it on its website.

To be admissible, a complaint must be sent electronically to the person in charge identified in the procedure. A complaint under section 113.4 must be filed on the form determined by the Autorité des marchés publics under section 45 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27).

"**113.4.** In the case of an ongoing public call for tenders, only a person or group of persons interested in participating in the awarding process or the representative of such a person or group may file a complaint about the process on the grounds that the tender documents contain conditions that do not ensure the honest and fair treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the Community's normative framework.

The complaint must be filed with the Community not later than the complaint filing deadline indicated on the electronic tendering system approved by the Government. That deadline is determined, subject to the third paragraph, by adding to the date on which the call for tenders is advertised a period corresponding to half the time for receiving tenders but which may not be less than 10 days.

The Community must ensure that there is a period of at least four working days between the tender closing date and the complaint filing deadline.

Such a complaint may pertain only to the content of the tender documents available on the electronic tendering system not later than two days before that deadline.

The complainant shall, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

On receiving a first complaint, the Community must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

Any amendment made to the tender documents before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the number of days by which the tender submission period was extended.

Any amendment made three days or less before the tender closing date results in a minimum three-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a working day.

For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**113.5.** Any amendment made to the tender documents must contain the information relating to the deadline for filing a complaint under section 113.4 or under section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27). Any amendment made to the tender documents must also indicate whether it results from a recommendation of the Autorité des marchés publics.

"**113.6.** In the case of a complaint under section 113.4, the Community must send the complainant its decision electronically after the complaint filing deadline but not later than three days before the tender closing date it has determined. If necessary, the Community must defer the tender closing date.

If the Community has received two or more complaints about the same call for tenders, it must send both or all of its decisions at the same time.

The Community must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

The Community must defer the tender closing date by the number of days needed to allow a minimum period of seven days to remain from the date its decision is sent.

The Community must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If, two days before the tender closing date, the Community has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by four days. If the deferred date falls on a holiday, it must again be deferred to the second next working day. In addition, if the day preceding the deferred date is not a working day, that date must be deferred to the next working day. For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**113.7.** Sections 113.3 to 113.6 apply to certification or qualification processes, with the necessary modifications."

177. Section 118.1.1 of the Act is amended by replacing "by section 21.3 of that Act and that conferred on the minister responsible by section 21.5 of that Act" in the second paragraph by "by sections 25.0.2 and 25.0.3 of that Act and the responsibilities conferred on the Chair of the Conseil du trésor by sections 25.0.3 and 25.0.5 of that Act".

178. Section 118.1.2 of the Act is amended

(1) by replacing "21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14" in the first paragraph by "21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1";

(2) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the first paragraph;

(3) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the second paragraph;

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

"For the purposes of the application of Chapter V.2 of that Act to the Community, a natural person is considered to be an enterprise even if the person does not operate a sole proprietorship."

179. Section 118.1.3 of the Act is amended by adding the following paragraph at the end:

"This section does not apply in the case of a person presenting a proposal to a selection committee formed to determine the winner of a competition."

180. The Act is amended by inserting the following sections after section 118.1.3:

"**118.1.4.** A member of a selection committee who discloses or makes known, without being duly authorized to do so, any confidential information that is sent to the member or that came to the member's knowledge in the exercise of the member's functions within the committee is guilty of an offence and is liable to a fine of $5,000 to $30,000.

For a second or subsequent offence, the minimum and maximum fines are doubled.

"**118.1.5.** Penal proceedings under section 113.1.1, 118.1.3 or 118.1.4 must be instituted within three years after the time the prosecutor becomes aware of the commission of the offence. However, no proceedings may be instituted if more than seven years have elapsed since the date of the offence."

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

181. The Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) is amended by inserting the following sections after section 105.4:

"**105.5.** To enter into a contract that, but for section 105.4, would have been subject to sections 99 and 101 with a supplier that is the only one in a position to provide the equipment, materials or services under subparagraph 2 of the first paragraph of section 105.4, the Community must, at least 15 days before entering into the contract, publish on the electronic tendering system approved by the Government a notice of intention allowing any person to express interest in entering into it. The notice of intention must, among other things, specify or include

(1) the name of the person with whom the Community intends to enter into the contract in accordance with section 105.4;

(2) a detailed description of the Community's procurement requirements and the contract obligations;

(3) the projected contract date;

(4) the reasons invoked allowing the Community to enter into the contract in accordance with section 105.4; and

(5) the address at which and deadline by which a person may express interest electronically and demonstrate that he, she or it is capable of carrying out the contract on the basis of the procurement requirements and obligations stated in the notice, that deadline being five days before the projected contract date.

"**105.6.** Where a person has expressed interest in entering into the contract in accordance with paragraph 5 of section 105.5, the Community shall electronically send the person its decision as to the contract, at least seven days before the projected contract date. If that seven-day period cannot be complied with, the contract date must be deferred by the number of days needed to ensure compliance with that minimum period.

The Community must also inform the person of the person's right to file a complaint under section 38 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If no person has expressed interest by the deadline under paragraph 5 of section 105.5, the contract may be entered into before the projected contract date specified in the notice of intention."

182. The Act is amended by inserting the following sections after section 106.2:

"**106.3.** The Community must provide equitable resolution of complaints filed with it in the course of the awarding of a contract through a public call for tenders or otherwise. It must, for that purpose, establish a procedure for receiving and examining the complaints filed.

The Community shall make the procedure available at all times by publishing it on its website.

To be admissible, a complaint must be sent electronically to the person in charge identified in the procedure. A complaint under section 106.4 must be filed on the form determined by the Autorité des marchés publics under section 45 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27).

"**106.4.** In the case of an ongoing public call for tenders, only a person or group of persons interested in participating in the awarding process or the representative of such a person or group may file a complaint about the process on the grounds that the tender documents contain conditions that do not ensure the honest and fair treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the Community's normative framework.

The complaint must be filed with the Community not later than the complaint filing deadline indicated on the electronic tendering system approved by the Government. That deadline is determined, subject to the third paragraph, by adding to the date on which the call for tenders is advertised a period corresponding to half the time for receiving tenders but which may not be less than 10 days.

The Community must ensure that there is a period of at least four working days between the tender closing date and the complaint filing deadline.

Such a complaint may pertain only to the content of the tender documents available on the electronic tendering system not later than two days before that deadline.

The complainant shall, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

On receiving a first complaint, the Community must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

Any amendment made to the tender documents before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the number of days by which the tender submission period was extended.

Any amendment made three days or less before the tender closing date results in a minimum three-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a working day.

For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**106.5.** Any amendment made to the tender documents must contain the information relating to the deadline for filing a complaint under section 106.4 or under section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27). Any amendment made to the tender documents must also indicate whether it results from a recommendation of the Autorité des marchés publics.

"**106.6.** In the case of a complaint under section 106.4, the Community must send the complainant its decision electronically after the complaint filing deadline but not later than three days before the tender closing date it has determined. If necessary, the Community must defer the tender closing date.

If the Community has received two or more complaints about the same call for tenders, it must send both or all of its decisions at the same time.

The Community must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

The Community must defer the tender closing date by the number of days needed to allow a minimum period of seven days to remain from the date its decision is sent.

The Community must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If, two days before the tender closing date, the Community has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by four days. If the deferred date falls on a holiday, it must again be deferred to the second next working day. In addition, if the day preceding the deferred date is not a working day, that date must be deferred to the next working day. For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**106.7.** Sections 106.3 to 106.6 apply to certification or qualification processes, with the necessary modifications."

183. Section 111.1.1 of the Act is amended by replacing "by section 21.3 of that Act and that conferred on the minister responsible by section 21.5 of that Act" in the second paragraph by "by sections 25.0.2 and 25.0.3 of that Act and the responsibilities conferred on the Chair of the Conseil du trésor by sections 25.0.3 and 25.0.5 of that Act".

184. Section 111.1.2 of the Act is amended

(1) by replacing "21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14" in the first paragraph by "21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1";

(2) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the first paragraph;

(3) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the second paragraph;

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

"For the purposes of the application of Chapter V.2 of that Act to the Community, a natural person is considered to be an enterprise even if the person does not operate a sole proprietorship."

185. Section 111.1.3 of the Act is amended by adding the following paragraph at the end:

"This section does not apply in the case of a person presenting a proposal to a selection committee formed to determine the winner of a competition."

186 The Act is amended by inserting the following sections after section 111.1.3:

"**111.1.4.** A member of a selection committee who discloses or makes known, without being duly authorized to do so, any confidential information that is sent to the member or that came to the member's knowledge in the exercise of the member's functions within the committee is guilty of an offence and is liable to a fine of $5,000 to $30,000.

For a second or subsequent offence, the minimum and maximum fines are doubled.

"**111.1.5.** Penal proceedings under section 106.1.1, 111.1.3 or 111.1.4 must be instituted within three years after the time the prosecutor becomes aware of the commission of the offence. However, no proceedings may be instituted if more than seven years have elapsed since the date of the offence."

ACT TO FACILITATE THE DISCLOSURE OF WRONGDOINGS RELATING TO PUBLIC BODIES

187. Section 5 of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1) is amended by adding the following paragraph at the end:

"Moreover, this Act does not apply to a disclosure of a contravention of an Act or regulation regarding the tendering or awarding process for, or the performance of, a contract described in section 3 of the Act respecting contracting by public bodies (chapter C-65.1) of a public body referred to in section 4 or 7 of that Act."

188. Section 6 of the Act is amended by replacing "Wrongdoings include, in particular, those committed by a member of the personnel of a public body in the exercise of his or her functions or by any person, partnership, group or other entity in the preparation or performance of a contract, including a grant of financial assistance, that has been entered into or is about to be entered into with the public body." in the first paragraph by "Wrongdoings include, in particular, those committed by a member of the personnel of a public body in the exercise of his or her functions or by any other person, partnership, group or other entity in the course of the tendering or awarding process for, or the performance of, a contract of a public body, including a grant of financial assistance."

189. Section 12 of the Act is amended by inserting the following subparagraph after subparagraph 4 of the second paragraph:

"(4.1) that the disclosure concerns a contravention of an Act or regulation regarding the tendering or awarding process for, or the performance of, a contract described in section 3 of the Act respecting contracting by public bodies (chapter C-65.1) of a public body referred to in section 4 or 7 of that Act;".

190. Section 14 of the Act is amended by inserting the following paragraph after the first paragraph:

"As well, if the Public Protector considers that information disclosed to the Public Protector may be communicated under section 56 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27), the Public Protector forwards the information to the Autorité des marchés publics as soon as possible."

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

"**14.1.** The forwarding of information by the Public Protector to a body in accordance with section 14 is carried out according to the terms and conditions determined in an agreement."

192. Section 17 of the Act is amended by replacing "the first paragraph" in subparagraph 9 of the first paragraph by "the first and second paragraphs".

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

"**32.1.** Any person who, in good faith, makes a disclosure or cooperates in an audit or investigation conducted on the basis of a disclosure incurs no civil liability for doing so."

194. Section 33 of the Act is amended by replacing the first paragraph by the following paragraph:

"Anyone who

(1) discloses information under section 6 that they know to be false or misleading, or

(2) contravenes section 30,

is guilty of an offence and is liable to a fine of $2,000 to $20,000 in the case of a natural person and to a fine of $10,000 to $250,000 in other cases."

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

195. Section 648.1 of the Act respecting elections and referendums in municipalities (chapter E-2.2) is amended by replacing "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" in the second paragraph by "to the Autorité des marchés publics, in the manner determined in an agreement, the information required under subparagraphs 1 to 3 and 5 of the first paragraph of section 21.7".

ACT RESPECTING SCHOOL ELECTIONS

196. Section 223.5 of the Act respecting school elections (chapter E-2.3) is amended by replacing "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" in the second paragraph by "to the Autorité des marchés publics, in the manner determined in an agreement, the information required under subparagraphs 1 to 3 and 5 of the first paragraph of section 21.7".

ELECTION ACT

197. Section 569.1 of the Election Act (chapter E-3.3) is amended by replacing "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" in the second paragraph by "to the Autorité des marchés publics, in the manner determined in an agreement, the information required under subparagraphs 1 to 3 and 5 of the first paragraph of section 21.7".

ACT RESPECTING WORKFORCE MANAGEMENT AND CONTROL WITHIN GOVERNMENT DEPARTMENTS, PUBLIC SECTOR BODIES AND NETWORKS AND STATE-OWNED ENTERPRISES

198. Section 24 of the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises (chapter G-1.011) is amended by replacing "apply, with the necessary modifications, to such an audit" by ", as they read on (*insert the date that precedes the date of coming into force of sections 138 and 140 of this Act*), apply to such an audit, with the necessary modifications".

ANTI-CORRUPTION ACT

199. Section 2 of the Anti-Corruption Act (chapter L-6.1) is amended by replacing "of sections 21.12 to 21.14 and 27.5 to 27.11" in paragraph 1 by "of sections 27.5 to 27.11 and 27.13".

200. Section 10 of the Act is amended by replacing "Autorité des marchés financiers" in paragraph 1.1 by "Autorité des marchés publics".

ACT RESPECTING LABOUR STANDARDS

201. Section 3.1 of the Act respecting labour standards (chapter N-1.1) is amended by replacing "13" in the second paragraph by "14".

202. Section 122 of the Act is amended by adding the following subparagraph after subparagraph 13 of the first paragraph:

"(14) on the ground of a communication of information made in good faith by the employee under section 56 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) or of the employee's cooperation in an audit or investigation conducted on the ground of such a communication."

203. Section 140 of the Act is amended by replacing "11 and 13" in paragraph 6 by "11, 13 and 14".

PUBLIC PROTECTOR ACT

204. Section 15 of the Public Protector Act (chapter P-32) is amended by adding the following paragraph at the end:

"(10) the Autorité des marchés publics."

ACT RESPECTING THE PROCESS OF NEGOTIATION OF THE COLLECTIVE AGREEMENTS IN THE PUBLIC AND PARAPUBLIC SECTORS

205. Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) is amended by inserting "— The Autorité des marchés publics" in alphabetical order.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

206. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended by inserting "the Autorité des marchés publics" in paragraph 1, in alphabetical order.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

207. Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended by inserting "the Autorité des marchés publics" in paragraph 1, in alphabetical order.

ACT RESPECTING LABOUR RELATIONS, VOCATIONAL TRAINING AND WORKFORCE MANAGEMENT IN THE CONSTRUCTION INDUSTRY

208. Section 7.5 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) is amended by replacing "21.19" in paragraph 3 by "25.0.2 or 25.0.4".

EDUCATIONAL CHILDCARE ACT

209. Section 101.21 of the Educational Childcare Act (chapter S-4.1.1) is amended by replacing the second paragraph by the following paragraph:

"Wrongdoings include, in particular, acts committed or about to be committed by a staff member, director or shareholder of a day care permit holder delivering subsidized childcare or by a home childcare coordinating office in the exercise of his, her or its functions and those committed by any other person, partnership, group or other entity in the course of the tendering or awarding process for, or the performance of, a contract of such a permit holder or coordinating office, including a grant of financial assistance."

210. The Act is amended by inserting the following section after section 101.33:

"**101.34.** Any person who, in good faith, makes a disclosure or cooperates in an inspection or investigation conducted on the basis of a disclosure incurs no civil liability for doing so."

211. Section 117.1 of the Act is replaced by the following section:

"**117.1.** A person that

(1) discloses information under section 101.21 that the person knows to be false or misleading, or

(2) contravenes section 101.31,

is guilty of an offence and is liable to a fine of $2,000 to $20,000 in the case of a natural person and $10,000 to $250,000 in other cases."

ACT RESPECTING MIXED ENTERPRISE COMPANIES IN THE MUNICIPAL SECTOR

212. Section 41.1 of the Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01) is amended

(1) by replacing "21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14" in the first paragraph by "21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1";

(2) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the first paragraph;

(3) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the second paragraph;

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

"For the purposes of the application of Chapter V.2 of that Act to mixed enterprise companies, a natural person is considered to be an enterprise even if the person does not operate a sole proprietorship."

213. The Act is amended by inserting the following sections after section 41.1:

"**41.2.** A mixed enterprise company must provide equitable resolution of complaints filed with it in the course of the awarding of a contract through a public call for tenders. It must, for that purpose, establish a procedure for receiving and examining the complaints filed.

The mixed enterprise company shall make the procedure available at all times by publishing it on its website or, if it does not have a website, on the website of the municipal entities that founded it whose address it shall give public notice of at least once a year.

To be admissible, a complaint must be sent electronically to the person in charge identified in the procedure. A complaint under section 41.3 must be filed on the form determined by the Autorité des marchés publics under section 45 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27).

"**41.3.** In the case of an ongoing public call for tenders, only a person or group of persons interested in participating in the awarding process or the representative of such a person or group may file a complaint about the process on the grounds that the tender documents contain conditions that do not ensure the honest and fair treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the normative framework.

The complaint must be filed with the mixed enterprise company not later than the complaint filing deadline indicated on the electronic tendering system approved by the Government, if applicable. That deadline is determined, subject to the third paragraph, by adding to the date of the notice of the public call for tenders a period corresponding to half the time for receiving tenders but which may not be less than 10 days.

The mixed enterprise company must ensure that there is a period of at least four working days between the tender closing date and the complaint filing deadline.

Such a complaint may pertain only to the content of the tender documents available on the electronic tendering system not later than two days before that deadline.

The complainant shall, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

On receiving a first complaint, the mixed enterprise company must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

Any amendment made to the tender documents before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the number of days by which the tender submission period was extended.

Any amendment made three days or less before the tender closing date results in a minimum three-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a working day.

For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**41.4.** Any amendment made to the tender documents must contain the information relating to the deadline for filing a complaint under section 41.3 or under section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27). Any amendment made to the tender documents must also indicate whether it results from a recommendation of the Autorité des marchés publics.

"**41.5.** In the case of a complaint under section 41.3, the mixed enterprise company must send the complainant its decision electronically after the complaint filing deadline but not later than three days before the tender closing date it has determined. If necessary, the mixed enterprise company must defer the tender closing date.

If the mixed enterprise company has received two or more complaints about the same call for tenders, it must send both or all of its decisions at the same time.

The mixed enterprise company must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

The mixed enterprise company must defer the tender closing date by the number of days needed to allow a minimum period of seven days to remain from the date its decision is sent.

The mixed enterprise company must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If, two days before the tender closing date, the mixed enterprise company has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by four days. If the deferred date falls on a holiday, it must again be deferred to the second next working day. In addition, if the day preceding the deferred date is not a working day, that date must be deferred to the next working day. For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**41.6.** Sections 41.2 to 41.5 apply to certification or qualification processes, with the necessary modifications."

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

214. The Act respecting public transit authorities (chapter S-30.01) is amended by inserting the following sections after section 101.1:

"**101.2.** To enter into a contract that, but for section 101.1, would have been subject to sections 93 and 95 with a supplier that is the only one in a position to provide the equipment, materials or services under subparagraph 2 of the first paragraph of section 101.1, a transit authority must, at least 15 days before entering into the contract, publish on the electronic tendering system approved by the Government a notice of intention allowing any person to express interest in entering into it. The notice of intention must, among other things, specify or include

(1) the name of the person with whom the transit authority intends to enter into the contract in accordance with section 101.1;

(2) a detailed description of the transit authority's procurement requirements and the contract obligations;

(3) the projected contract date;

(4) the reasons invoked allowing the transit authority to enter into the contract in accordance with section 101.1; and

(5) the address at which and deadline by which a person may express interest electronically and demonstrate that he, she or it is capable of carrying out the contract on the basis of the procurement requirements and obligations stated in the notice, that deadline being five days before the projected contract date.

"**101.3.** Where a person has expressed interest in entering into the contract in accordance with paragraph 5 of section 101.2, the transit authority shall electronically send the person its decision as to the contract, at least seven days before the projected contract date. If that seven-day period cannot be complied with, the contract date must be deferred by the number of days needed to ensure compliance with that minimum period.

The transit authority must also inform the person of the person's right to file a complaint under section 38 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If no person has expressed interest by the deadline under paragraph 5 of section 101.2, the contract may be entered into before the projected contract date specified in the notice of intention."

215. The Act is amended by inserting the following sections after section 103.2:

"**103.2.1.** A transit authority must provide equitable resolution of complaints filed with it in the course of the awarding of a contract through a public call for tenders or otherwise. It must, for that purpose, establish a procedure for receiving and examining the complaints filed.

The transit authority shall make the procedure available at all times by publishing it on its website.

To be admissible, a complaint must be sent electronically to the person in charge identified in the procedure. A complaint under section 103.2.2 must be filed on the form determined by the Autorité des marchés publics under section 45 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27).

"**103.2.2.** In the case of an ongoing public call for tenders, only a person or group of persons interested in participating in the awarding process or the representative of such a person or group may file a complaint about the process on the grounds that the tender documents contain conditions that do not ensure the honest and fair treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the transit authority's normative framework.

The complaint must be filed with the transit authority not later than the complaint filing deadline indicated on the electronic tendering system approved by the Government. That deadline is determined, subject to the third paragraph, by adding to the date on which the call for tenders is advertised a period corresponding to half the time for receiving tenders but which may not be less than 10 days.

The transit authority must ensure that there is a period of at least four working days between the tender closing date and the complaint filing deadline.

Such a complaint may pertain only to the content of the tender documents available on the electronic tendering system not later than two days before that deadline.

The complainant shall, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

On receiving a first complaint, the transit authority must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

Any amendment made to the tender documents before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the number of days by which the tender submission period was extended.

Any amendment made three days or less before the tender closing date results in a minimum three-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a working day.

For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**103.2.3.** Any amendment made to the tender documents must contain the information relating to the deadline for filing a complaint under section 103.2.2 or under section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27). Any amendment made to the tender documents must also indicate whether it results from a recommendation of the Autorité des marchés publics.

"**103.2.4.** In the case of a complaint under section 103.2.2, the transit authority must send the complainant its decision electronically after the complaint filing deadline but not later than three days before the tender closing date it has determined. If necessary, the transit authority must defer the tender closing date.

If the transit authority has received two or more complaints about the same call for tenders, it must send both or all of its decisions at the same time.

The transit authority must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

The transit authority must defer the tender closing date by the number of days needed to allow a minimum period of seven days to remain from the date its decision is sent.

The transit authority must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If, two days before the tender closing date, the transit authority has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by four days. If the deferred date falls on a holiday, it must again be deferred to the second next working day. In addition, if the day preceding the deferred date is not a working day, that date must be deferred to the next working day. For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**103.2.5.** Sections 103.2.1 to 103.2.4 apply to certification or qualification processes, with the necessary modifications."

216. Section 108.1.1 of the Act is amended by replacing "by section 21.3 of that Act and that conferred on the minister responsible by section 21.5 of that Act" in the second paragraph by "by sections 25.0.2 and 25.0.3 of that Act and the responsibilities conferred on the Chair of the Conseil du trésor by sections 25.0.3 and 25.0.5 of that Act".

217. Section 108.1.2 of the Act is amended

(1) by replacing "21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14" in the first paragraph by "21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1";

(2) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the first paragraph;

(3) by inserting "or is designated by the Government under section 21.17.1 of that Act" after "21.17 of that Act" in the second paragraph;

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

"For the purposes of the application of Chapter V.2 of that Act to transit authorities, a natural person is considered to be an enterprise even if the person does not operate a sole proprietorship."

218. Section 108.1.3 of the Act is amended by adding the following paragraph at the end:

"This section does not apply in the case of a person presenting a proposal to a selection committee formed to determine the winner of a competition."

219. The Act is amended by inserting the following sections after section 108.1.3:

"**108.1.4.** A member of a selection committee who discloses or makes known, without being duly authorized to do so, any confidential information that is sent to the member or that came to the member's knowledge in the exercise of the member's functions within the committee is guilty of an offence and is liable to a fine of $5,000 to $30,000.

In the case of a second or subsequent offence, the minimum and maximum fines are doubled.

"**108.1.5.** Penal proceedings under section 103.1.1, 108.1.3 or 108.1.4 must be instituted within three years after the time the prosecutor becomes aware of the commission of the offence. However, no proceedings may be instituted if more than seven years have elapsed since the date of the offence."

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

220. The Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1) is amended by inserting the following sections after section 204.3:

"**204.3.1.** To enter into a contract that, but for section 204.3, would have been subject to section 204 with a supplier that is the only one in a position to provide the equipment, materials or services under paragraph 2 of section 204.3, a municipality must, at least 15 days before entering into the contract, publish on the electronic tendering system approved by the Government a notice of intention allowing any person to express interest in entering into it. The notice of intention must, among other things, specify or include

(1) the name of the person with whom the municipality intends to enter into the contract in accordance with section 204.3;

(2) a detailed description of the municipality's procurement requirements and the contract obligations;

(3) the projected contract date;

(4) the reasons invoked allowing the municipality to enter into the contract in accordance with section 204.3; and

(5) the address at which and deadline by which a person may express interest electronically and demonstrate that he, she or it is capable of carrying out the contract on the basis of the procurement requirements and obligations stated in the notice, that deadline being five days before the projected contract date.

"**204.3.2.** Where a person has expressed interest in entering into the contract in accordance with paragraph 5 of section 204.3.1, the municipality shall electronically send the person its decision as to the contract, at least seven days before the projected contract date. If that seven-day period cannot be complied with, the contract date must be deferred by the number of days needed to ensure compliance with that minimum period.

The municipality must also inform the person of the person's right to file a complaint under section 38 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If no person has expressed interest by the deadline under paragraph 5 of section 204.3.1, the contract may be entered into before the projected contract date specified in the notice of intention."

221. The Act is amended by inserting the following sections after section 207:

"**207.0.1.** A municipality must provide equitable resolution of complaints filed with it in the course of the awarding of a contract through a public call for tenders or otherwise. It must, for that purpose, establish a procedure for receiving and examining the complaints filed.

The municipality shall make the procedure available at all times by publishing it on its website. If the municipality does not have a website, it shall publish the procedure on another website whose address it shall give public notice of at least once a year.

To be admissible, a complaint must be sent electronically to the person in charge identified in the procedure. A complaint under section 207.0.2 must be filed on the form determined by the Autorité des marchés publics under section 45 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27).

"**207.0.2.** In the case of an ongoing public call for tenders, only a person or group of persons interested in participating in the awarding process or the representative of such a person or group may file a complaint about the process on the grounds that the tender documents contain conditions that do not ensure the honest and fair treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the municipality's normative framework.

The complaint must be filed with the municipality not later than the complaint filing deadline indicated on the electronic tendering system approved by the Government. That deadline is determined, subject to the third paragraph, by adding to the date on which the call for tenders is advertised a period corresponding to half the time for receiving tenders but which may not be less than 10 days.

The municipality must ensure that there is a period of at least four working days between the tender closing date and the complaint filing deadline.

Such a complaint may pertain only to the content of the tender documents available on the electronic tendering system not later than two days before that deadline.

The complainant shall, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

On receiving a first complaint, the municipality must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

Any amendment made to the tender documents before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the number of days by which the tender submission period was extended.

Any amendment made three days or less before the tender closing date results in a minimum three-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a working day.

For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**207.0.3.** Any amendment made to the tender documents must contain the information relating to the deadline for filing a complaint under section 207.0.2 or under section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27). Any amendment made to the tender documents must also indicate whether it results from a recommendation of the Autorité des marchés publics.

"**207.0.4.** In the case of a complaint under section 207.0.2, the municipality must send the complainant its decision electronically after the complaint filing deadline but not later than three days before the tender closing date it has determined. If necessary, the municipality must defer the tender closing date.

If the municipality has received two or more complaints about the same call for tenders, it must send both or all of its decisions at the same time.

The municipality must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

The municipality must defer the tender closing date by the number of days needed to allow a minimum period of seven days to remain from the date its decision is sent.

The municipality must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If, two days before the tender closing date, the municipality has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by four days. If the deferred date falls on a holiday, it must again be deferred to the second next working day. In addition, if the day preceding the deferred date is not a working day, that date must be deferred to the next working day. For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**207.0.5.** Sections 207.0.1 to 207.0.4 apply to certification or qualification processes, with the necessary modifications."

222. The Act is amended by inserting the following sections after section 358.3:

"**358.3.1.** To enter into a contract that, but for section 358.3, would have been subject to section 358 with a supplier that is the only one in a position to provide the equipment, materials or services under paragraph 2 of section 358.3, the Regional Government must, at least 15 days before entering into the contract, publish on the electronic tendering system approved by the Government a notice of intention allowing any person to express interest in entering into it. The notice of intention must, among other things, specify or include

(1) the name of the person with whom the Regional Government intends to enter into the contract in accordance with section 358.3;

(2) a detailed description of the Regional Government's procurement requirements and the contract obligations;

(3) the projected contract date;

(4) the reasons invoked allowing the Regional Government to enter into the contract in accordance with section 358.3; and

(5) the address at which and deadline by which a person may express interest electronically and demonstrate that he, she or it is capable of carrying out the contract on the basis of the procurement requirements and obligations stated in the notice, that deadline being five days before the projected contract date.

"**358.3.2.** Where a person has expressed interest in entering into the contract in accordance with paragraph 5 of section 358.3.1, the Regional Government shall electronically send the person its decision as to the contract, at least seven days before the projected contract date. If that seven-day period cannot be complied with, the contract date must be deferred by the number of days needed to ensure compliance with that minimum period.

The Regional Government must also inform the person of the person's right to file a complaint under section 38 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If no person has expressed interest by the deadline under paragraph 5 of section 358.3.1, the contract may be entered into before the projected contract date specified in the notice of intention."

223. The Act is amended by inserting the following sections after section 358.4:

"**358.4.1.** The Regional Government must provide equitable resolution of complaints filed with it in the course of the awarding of a contract through a public call for tenders or otherwise. It must, for that purpose, establish a procedure for receiving and examining the complaints filed.

The Regional Government shall make the procedure available at all times by publishing it on its website.

To be admissible, a complaint must be sent electronically to the person in charge identified in the procedure. A complaint under section 358.4.2 must be filed on the form determined by the Autorité des marchés publics under section 45 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27).

"**358.4.2.** In the case of an ongoing public call for tenders, only a person or group of persons interested in participating in the awarding process or the representative of such a person or group may file a complaint about the process on the grounds that the tender documents contain conditions that do not ensure the honest and fair treatment of tenderers, do not allow tenderers to compete although they are qualified to meet the stated procurement requirements, or are otherwise not compliant with the Regional Government's normative framework.

The complaint must be filed with the Regional Government not later than the complaint filing deadline indicated on the electronic tendering system approved by the Government. That deadline is determined, subject to the third paragraph, by adding to the date on which the call for tenders is advertised a period corresponding to half the time for receiving tenders but which may not be less than 10 days.

The Regional Government must ensure that there is a period of at least four working days between the tender closing date and the complaint filing deadline.

Such a complaint may pertain only to the content of the tender documents available on the electronic tendering system not later than two days before that deadline.

The complainant shall, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

On receiving a first complaint, the Regional Government must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

Any amendment made to the tender documents before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the number of days by which the tender submission period was extended.

Any amendment made three days or less before the tender closing date results in a minimum three-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a working day.

For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**358.4.3.** Any amendment made to the tender documents must contain the information relating to the deadline for filing a complaint under section 358.4.2 or under section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27). Any amendment made to the tender documents must also indicate whether it results from a recommendation of the Autorité des marchés publics.

"**358.4.4.** In the case of a complaint under section 358.4.2, the Regional Government must send the complainant its decision electronically after the complaint filing deadline but not later than three days before the tender closing date it has determined. If necessary, the Regional Government must defer the tender closing date.

If the Regional Government has received two or more complaints about the same call for tenders, it must send both or all of its decisions at the same time.

The Regional Government must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

The Regional Government must defer the tender closing date by the number of days needed to allow a minimum period of seven days to remain from the date its decision is sent.

The Regional Government must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within three days after receiving the decision.

If, two days before the tender closing date, the Regional Government has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by four days. If the deferred date falls on a holiday, it must again be deferred to the second next working day. In addition, if the day preceding the deferred date is not a working day, that date must be deferred to the next working day. For the purposes of this section, Saturday is considered a holiday, as are 2 January and 26 December.

"**358.4.5.** Sections 358.4.1 to 358.4.4 apply to certification or qualification processes, with the necessary modifications."

INTEGRITY IN PUBLIC CONTRACTS ACT

224. Sections 3, 4 and 9, paragraph 6 of section 13, section 14, paragraph 1 of section 18 and sections 31 to 37, 39, 43, 45, 48, 52, 56, 69, 71 to 74, 82, 88 to 90 and 93 of the Integrity in Public Contracts Act (2012, chapter 25) are repealed.

225. Section 102 of the Act, amended by section 234 of chapter 15 of the statutes of 2015, is again amended by replacing ", except sections 3, 4, 5 and 9, paragraph 6 of section 13, sections 14 and 16, paragraph 1 of section 18, sections 23, 24, 31 to 39, 43 to 45, 47, 48, 51, 52, 56, 69, 71 to 74, 78, 79, 81 and 82, which come" by ", except section 5, which comes".

REGULATION OF THE AUTORITÉ DES MARCHÉS FINANCIERS UNDER AN ACT RESPECTING CONTRACTING BY PUBLIC BODIES

226. The title 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 "Autorité des marchés financiers" by "Autorité des marchés publics".

227. Section 1 of the Regulation is amended by replacing "under section 21.17" by "under sections 21.17 to 21.17.3".

228. Section 2 of the Regulation is amended by replacing "Autorité des marchés financiers" in the first paragraph by "Autorité des marchés publics".

REGULATION RESPECTING SUPPLY CONTRACTS, SERVICE CONTRACTS AND CONSTRUCTION CONTRACTS OF BODIES REFERRED TO IN SECTION 7 OF THE ACT RESPECTING CONTRACTING BY PUBLIC BODIES

229. 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 by inserting the following after section 1:

"**1.1.** For the purposes of this Regulation, the electronic tendering system is the one approved by the Government under section 11 of the Act.

"**CHAPTER I.1**

"PUBLIC CALL FOR TENDERS

"**1.2.** Every public call for tenders for a contract governed by an intergovernmental agreement is made by publishing a notice on the electronic tendering system.

The notice forms part of the tender documents and must specify and contain

(1) the name of the body;

(2) a brief description of the goods, services or construction work and the place where the goods are to be delivered or the construction work performed, as the case may be;

(3) the nature and amount of any required tender security;

(4) the intergovernmental agreement, within the meaning of section 2 of the Act, that applies;

(5) the place where the tender documents and information may be obtained;

(6) the place and the closing date and time for the receipt and opening of tenders; the time for receiving tenders may not be less than the time prescribed in the intergovernmental agreement that applies;

(7) the deadline for filing complaints under section 21.0.4 of the Act; that deadline is determined, subject to the third paragraph, by adding to the date of the notice of the call for tenders a period corresponding to half the time for receiving tenders but which may not be less than 10 days; and

(8) the fact that the body is not bound to accept any of the tenders received.

The body must ensure that there is a period of at least 4 working days between the closing date and the deadline referred to in subparagraphs 6 and 7 of the second paragraph. For the purposes of this Regulation, Saturday is considered a holiday, as are 2 January and 26 December.

"**1.3.** A body may amend its tender documents by means of an addendum sent to the suppliers, service providers or contractors concerned, as the case may be. An addendum must contain the information relating to the deadline for filing a complaint under section 21.0.4 of the Act or under section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27), or specify whether the amendments to the tender documents result from a decision of the Autorité des marchés publics.

If the amendment is likely to affect the prices, the addendum must be sent at least 7 days before the tender closing date; if that 7-day period cannot be complied with, the closing date must be deferred by the number of days needed to ensure compliance with the minimum period.

An amendment made before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the time by which the tender submission period is extended.

Subject to the second paragraph, an amendment made 3 days or less before the tender closing date results in a minimum 3-day deferral of that date. However, the deferral must be such as to ensure that the date preceding the new tender closing date is a working day.

In addition, provided that it is specified in the tender documents, the body may reserve the right to not consider a request for details made, as the case may be, by a supplier, service provider or contractor if the request is sent to the body less than 3 working days before the tender closing date and time.

"**CHAPTER I.2**

"PROCESSING OF COMPLAINTS ABOUT A PUBLIC CALL FOR TENDERS

"**1.4.** A complaint under section 21.0.4 of the Act about a public call for tenders must be filed with the body not later than the complaint filing deadline indicated on the electronic tendering system. Such a complaint may pertain only to the content of the tender documents available not later than 2 days before that deadline.

The complainant must, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

"**1.5.** On receiving a first complaint, the body must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

"**1.6.** The body must send the complainant its decision electronically after the complaint filing deadline but not later than 3 days before the tender closing date it has determined. If necessary, the body must defer the tender closing date.

The body must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within 3 days after receiving the decision.

"**1.7.** If the body has received two or more complaints about the same public call for tenders, it must send both or all of its decisions at the same time.

"**1.8.** The body must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

"**1.9.** The body must defer the tender closing date by the number of days needed to allow a minimum period of 7 days to remain from the date its decision is sent.

"**1.10.** If, 2 days before the tender closing date, the body has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by 4 days.

If the deferred date falls on a holiday, it must again be deferred to the second next working day. If the day preceding the deferred date is not a working day, that date must be deferred to the next working day.

"**CHAPTER I.3**

"QUALIFICATION OF ENTERPRISES

"**1.11.** When a body uses a qualification process to qualify enterprises before issuing a call for tenders for a supply, service or construction contract governed by an intergovernmental agreement, the following requirements must be met:

(1) the qualification process must be preceded by a public notice to that effect on the electronic tendering system indicating, with the necessary modifications, the information required under subparagraphs 1, 2 and 4 to 7 of the second paragraph of section 1.2 and the period of validity of the list of qualified enterprises or the method used to inform all interested persons of the time as of which that list will no longer be used;

(2) the list of qualified enterprises must be published on the electronic tendering system and every enterprise must be informed of its acceptance for entry on the list or of the reason for refusal if entry was denied;

(3) a public notice of qualification must be published again at least once a year so as to allow the qualification of other enterprises during the period of validity of the list; and

(4) the public notice of qualification must remain accessible on the electronic tendering system for the entire period of validity of the list.

The third paragraph of section 1.2, the first, third and fourth paragraphs of section 1.3 and Chapter I.2 apply, with the necessary modifications, to the qualification of enterprises.

"**1.12.** Every supply, service or construction contract subsequent to the qualification of enterprises under section 1.11 that involves an expenditure equal to or above the public tender threshold must be awarded through a call for tenders open only to qualified enterprises."

230. The Regulation is amended by inserting the following chapter after Chapter II:

"**CHAPTER II.1**

"INFORMATION TO BE PUBLISHED

"**9.1.** Following a public call for tenders for a contract governed by an intergovernmental agreement, the body publishes on the electronic tendering system, within 15 days of the conclusion of the contract, the description of the contract. That description contains at least

(1) the name of the supplier, service provider or contractor;

(2) the nature of the goods, services or construction work covered by the contract;

(3) the date of conclusion of the contract; and

(4) the amount of the contract."

REGULATION RESPECTING CERTAIN SUPPLY CONTRACTS OF PUBLIC BODIES

231. Section 4 of the Regulation respecting certain supply contracts of public bodies (chapter C-65.1, r. 2) is amended

(1) by inserting the following subparagraph after subparagraph 6 of the second paragraph:

"(6.1) the deadline for filing complaints under section 21.0.4 of the Act; that deadline is determined, subject to the third paragraph, by adding to the date of the notice of the call for tenders a period corresponding to half the time for receiving tenders but which may not be less than 10 days;";

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

"The public body must ensure that there is a period of at least 4 business days between the closing date and the deadline referred to in subparagraphs 6 and 6.1, respectively, of the second paragraph. For the purposes of this Regulation, Saturday is considered a holiday, as are 2 January and 26 December."

232. Section 9 of the Regulation is amended

(1) by adding the following sentence at the end of the first paragraph: "An addendum must contain the information relating to the filing deadline for complaints under section 21.0.4 of the Act or section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) or specify whether the amendments to the tender documents result from a decision of the Autorité des marchés publics.";

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

"An amendment made before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the time by which the bid submission period is extended.

Subject to the second paragraph, any amendment made 3 days or less before the tender closing date results in a minimum 3-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a business day.";

(3) by replacing "2 business days" in the third paragraph by "3 business days".

233. The Regulation is amended by inserting the following division after section 9.2:

"**DIVISION II.1**

"PROCESSING OF COMPLAINTS ABOUT A PUBLIC CALL FOR TENDERS

"**9.3.** A complaint under section 21.0.4 of the Act about a public call for tenders must be filed with the public body not later than the complaint filing deadline indicated on the electronic tendering system. Such a complaint may pertain only to the content of the tender documents available not later than 2 days before that deadline.

The complainant must, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

"**9.4.** On receiving a first complaint, the public body must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

"**9.5.** The public body must send the complainant its decision electronically after the complaint filing deadline but not later than 3 days before the tender closing date it has determined. If necessary, the public body must defer the tender closing date.

The public body must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within 3 days after receiving the decision.

"**9.6.** If the public body has received two or more complaints about the same public call for tenders, it must send both or all of its decisions at the same time.

"**9.7.** The public body must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

"**9.8.** The public body must defer the tender closing date by the number of days needed to allow a minimum period of 7 days to remain from the date its decision is sent.

"**9.9.** If, 2 days before the tender closing date, the public body has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by 4 days.

If the deferred date falls on a holiday, it must again be deferred to the second next business day. If the day preceding the deferred date is not a business day, that date must be deferred to the next business day."

234. Section 31 of the Regulation is amended

(1) by inserting "specifying the filing deadline for complaints under section 21.0.4 of the Act; that deadline is determined, subject to the second paragraph, by adding to the date of the notice a period corresponding to half the time for receiving applications for certification but which may not, however, be less than 10 days" at the end of paragraph 1;

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

"The public body must ensure that there is a period of at least 4 business days between the certification application filing deadline and the complaint filing deadline.

The first, third and fourth paragraphs of section 9 and Division II.1 of Chapter II apply, with the necessary modifications, to the certification of goods."

235. Section 39 of the Regulation is amended by inserting "the date of publication of the notice of intention and" after "section 13 of the Act," in paragraph 7.

REGULATION RESPECTING CERTAIN SERVICE CONTRACTS OF PUBLIC BODIES

236. Section 4 of the Regulation respecting certain service contracts of public bodies (chapter C-65.1, r. 4) is amended

(1) by inserting the following subparagraph after subparagraph 6 of the second paragraph:

"(6.1) the deadline for filing complaints under section 21.0.4 of the Act; that deadline is determined, subject to the third paragraph, by adding to the date of the notice of the call for tenders a period corresponding to half the time for receiving tenders but which may not be less than 10 days;";

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

"The public body must ensure that there is a period of at least 4 business days between the closing date and the deadline referred to in subparagraphs 6 and 6.1, respectively, of the second paragraph. For the purposes of this Regulation, Saturday is considered a holiday, as are 2 January and 26 December."

237. Section 9 of the Regulation is amended

(1) by adding the following sentence at the end of the first paragraph: "An addendum must contain the information relating to the filing deadline for complaints under section 21.0.4 of the Act or section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) or specify whether the amendments made to the tender documents result from a decision of the Autorité des marchés publics.";

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

"An amendment made before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the time by which the bid submission period is extended.

Subject to the second paragraph, any amendment made 3 days or less before the tender closing date results in a minimum 3-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a business day.";

(3) by replacing "2 business days" in the third paragraph by "3 business days".

238. The Regulation is amended by inserting the following division after section 9.2:

"**DIVISION II.1**

"PROCESSING OF COMPLAINTS ABOUT A PUBLIC CALL FOR TENDERS

"**9.3.** A complaint under section 21.0.4 of the Act about a public call for tenders must be filed with the public body not later than the complaint filing deadline indicated on the electronic tendering system. Such a complaint may pertain only to the content of the tender documents available not later than 2 days before that deadline.

The complainant must, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

"**9.4.** On receiving a first complaint, the public body must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

"**9.5.** The public body must send the complainant its decision electronically after the complaint filing deadline but not later than 3 days before the tender closing date it has determined. If necessary, the public body must defer the tender closing date.

The public body must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within 3 days after receiving the decision.

"**9.6.** If the public body has received two or more complaints about the same public call for tenders, it must send both or all of its decisions at the same time.

"**9.7.** The public body must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

"**9.8.** The public body must defer the tender closing date by the number of days needed to allow a minimum period of 7 days to remain from the date its decision is sent.

"**9.9.** If, 2 days before the tender closing date, the public body has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by 4 days.

If the deferred date falls on a holiday, it must again be deferred to the second next business day. If the day preceding the deferred date is not a business day, that date must be deferred to the next business day."

239. Section 43 of the Regulation is amended

(1) by replacing "in subparagraphs 1, 2 and 4 to 6" in paragraph 1 by "in subparagraphs 1, 2 and 4 to 6.1";

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

"The third paragraph of section 4, the first, third and fourth paragraphs of section 9 and Division II.1 of Chapter II apply, with the necessary modifications, to the qualification of service providers."

240. Section 52 of the Regulation is amended by inserting "the date of publication of the notice of intention and" after "section 13 of the Act," in paragraph 7.

REGULATION RESPECTING CONSTRUCTION CONTRACTS OF PUBLIC BODIES

241. Section 4 of the Regulation respecting construction contracts of public bodies (chapter C-65.1, r. 5) is amended

(1) by inserting the following subparagraph after subparagraph 6 of the second paragraph:

"(6.1) the deadline for filing complaints under section 21.0.4 of the Act; that deadline is determined, subject to the third paragraph, by adding to the date of the notice of the call for tenders a period corresponding to half the time for receiving tenders but which may not be less than 10 days;";

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

"The public body must ensure that there is a period of at least 4 business days between the closing date and the deadline referred to in subparagraphs 6 and 6.1, respectively, of the second paragraph. For the purposes of this Regulation, Saturday is considered a holiday, as are 2 January and 26 December."

242. Section 9 of the Regulation is amended

(1) by adding the following sentence at the end of the first paragraph: "An addendum must contain the information relating to the filing deadline for complaints under section 21.0.4 of the Act or section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) or specify whether the amendments to the tender documents result from a decision of the Autorité des marchés publics.";

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

"An amendment made before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the time by which the bid submission period is extended.

Subject to the second paragraph, any amendment made 3 days or less before the tender closing date results in a minimum 3-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a business day.";

(3) by replacing "2 business days" in the third paragraph by "3 business days".

243. The Regulation is amended by inserting the following division after section 12:

"**DIVISION II.1**

"PROCESSING OF COMPLAINTS ABOUT A PUBLIC CALL FOR TENDERS

"**12.1.** A complaint under section 21.0.4 of the Act about a public call for tenders must be filed with the public body not later than the complaint filing deadline indicated on the electronic tendering system. Such a complaint may pertain only to the content of the tender documents available not later than 2 days before that deadline.

The complainant must, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

"**12.2.** On receiving a first complaint, the public body must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

"**12.3.** The public body must send the complainant its decision electronically after the complaint filing deadline but not later than 3 days before the tender closing date it has determined. If necessary, the public body must defer the tender closing date.

The public body must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within 3 days after receiving the decision.

"**12.4.** If the public body has received two or more complaints about the same public call for tenders, it must send both or all of its decisions at the same time.

"**12.5.** The public body must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

"**12.6.** The public body must defer the tender closing date by the number of days needed to allow a minimum period of 7 days to remain from the date its decision is sent.

"**12.7.** If, 2 days before the tender closing date, the public body has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by 4 days.

If the deferred date falls on a holiday, it must again be deferred to the second next business day. If the day preceding the deferred date is not a business day, that date must be deferred to the next business day."

244. Section 36 of the Regulation is amended

(1) by replacing "in subparagraphs 1, 2 and 4 to 6" in paragraph 1 by "in subparagraphs 1, 2 and 4 to 6.1";

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

"The third paragraph of section 4, the first, third and fourth paragraphs of section 9 and Division II.1 of Chapter II apply, with the necessary modifications, to the qualification of contractors."

245. Section 42 of the Regulation is amended by inserting "the date of publication of the notice of intention and" after "section 13 of the Act," in paragraph 7.

REGULATION RESPECTING CONTRACTING BY PUBLIC BODIES IN THE FIELD OF INFORMATION TECHNOLOGIES

246. Section 4 of the Regulation respecting contracting by public bodies in the field of information technologies (chapter C-65.1, r. 5.1) is amended

(1) by inserting the following subparagraph after subparagraph 10 of the second paragraph:

"(10.1) the deadline for filing complaints under section 21.0.4 of the Act; that deadline is determined, subject to the third paragraph, by adding to the date of the notice of the call for tenders a period corresponding to half the time for receiving tenders but which may not be less than 10 days;";

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

"The body must ensure that there is a period of at least 4 business days between the closing date and the deadline referred to in subparagraphs 10 and 10.1, respectively, of the second paragraph. For the purposes of this Regulation, Saturday is considered a holiday, as are 2 January and 26 December."

247. Section 11 of the Regulation is amended

(1) by adding the following sentence at the end of the first paragraph: "An addendum must contain the information relating to the filing deadline for complaints under section 21.0.4 of the Act or section 40 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) or specify whether the amendments to the tender documents result from a decision of the Autorité des marchés publics.";

(2) by replacing "closing time; if that 7-day period cannot be complied with, the closing date must be extended" in the second paragraph by "closing date; if that 7-day period cannot be complied with, the closing date must be deferred";

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

"An amendment made before the complaint filing deadline indicated on the electronic tendering system that modifies the tender closing date defers the complaint filing deadline by a period corresponding to half the time by which the bid submission period is extended.

Subject to the second paragraph, any amendment made 3 days or less before the tender closing date results in a minimum 3-day deferral of that date. However, the deferral must be such as to ensure that the day preceding the new tender closing date is a business day.";

(4) by replacing "2 business days" in the third paragraph by "3 business days".

248. The Regulation is amended by inserting the following division after section 13:

"**DIVISION III**

"PROCESSING OF COMPLAINTS ABOUT A PUBLIC CALL FOR TENDERS

"**13.1.** A complaint under section 21.0.4 of the Act about a public call for tenders must be filed with the public body not later than the complaint filing deadline indicated on the electronic tendering system. Such a complaint may pertain only to the content of the tender documents available not later than 2 days before that deadline.

The complainant must, without delay, send a copy of the complaint to the Autorité des marchés publics for information purposes.

"**13.2.** On receiving a first complaint, the public body must make an entry to that effect on the electronic tendering system without delay, after having ascertained the complainant's interest.

"**13.3.** The public body must send the complainant its decision electronically after the complaint filing deadline but not later than 3 days before the tender closing date it has determined. If necessary, the public body must defer the tender closing date.

The public body must also, if applicable, inform the complainant of the complainant's right to file a complaint under section 37 of the Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics (2017, chapter 27) within 3 days after receiving the decision.

"**13.4.** If the public body has received two or more complaints about the same public call for tenders, it must send both or all of its decisions at the same time.

"**13.5.** The public body must, when sending its decision on a complaint filed with it, make an entry to that effect on the electronic tendering system without delay.

"**13.6.** The public body must defer the tender closing date by the number of days needed to allow a minimum period of 7 days to remain from the date its decision is sent.

"**13.7.** If, 2 days before the tender closing date, the public body has not indicated on the electronic tendering system that it has sent its decision on a complaint, the system operator must, without delay, defer the tender closing date by 4 days.

If the deferred date falls on a holiday, it must again be deferred to the second next business day. If the day preceding the deferred date is not a business day, that date must be deferred to the next business day."

249. Section 52 of the Regulation is amended

(1) by inserting "specifying the filing deadline for complaints under section 21.0.4 of the Act; that deadline is determined, subject to the second paragraph, by adding to the date of the notice a period corresponding to half the time for receiving applications for certification but which may not be less than 10 days" at the end of paragraph 1;

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

"The public body must ensure that there is a period of at least 4 business days between the certification application filing deadline and the complaint filing deadline.

The first, third and fourth paragraphs of section 11 and Division III of Chapter II apply, with the necessary modifications, to the certification of goods."

250. Section 54 of the Regulation is amended

(1) by replacing "in subparagraphs 1, 2 and 6 to 10" in paragraph 1 by "in subparagraphs 1, 2 and 6 to 10.1";

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

"The third paragraph of section 4, the first, third and fourth paragraphs of section 11 and Division III of Chapter II apply, with the necessary modifications, to the qualification of service providers."

251. Section 73 of the Regulation is amended by inserting "the date of publication of the notice of intention and" after "section 13 of the Act," in paragraph 7.

REGULATION RESPECTING THE REGISTER OF ENTERPRISES INELIGIBLE FOR PUBLIC CONTRACTS AND OVERSIGHT AND MONITORING MEASURES

252. The title of the Regulation respecting the register of enterprises ineligible for public contracts and oversight and monitoring measures (chapter C-65.1, r. 8.1) is amended by striking out "and oversight and monitoring measures".

253. Chapters I and II, section 5 of Chapter III and Chapters IV and V of the Regulation are repealed.

254. The heading of Chapter III of the Regulation is amended by replacing "TO THE CHAIR OF THE CONSEIL DU TRÉSOR" by "TO THE AUTORITÉ DES MARCHÉS PUBLICS".

255. Section 6 of the Regulation is replaced by the following section:

"**6.** Every body mentioned in Schedule II to the Act respecting contracting by public bodies (chapter C-65.1) must designate from among the members of its personnel those who are authorized to send the information required under section 21.7 of that Act to the employees of the Autorité des marchés publics (the Authority) designated by the Authority's president and chief executive officer."

256. Section 7 of the Regulation is replaced by the following section:

"**7.** The information required under section 21.7 of that Act must be sent electronically on the form provided by the Authority, within 10 working days after the date on which the judgment relating to a finding of guilty for an offence listed in Schedule I to that Act becomes final."

OTHER AMENDMENTS

257. The expression "responsable de l'observation des règles contractuelles" is replaced by the expression "responsable de l'application des règles contractuelles", with the necessary grammatical modifications, wherever it appears in the French text of the following provisions:

(1) the heading of Chapter V.0.1 and section 21.0.1 of the Act respecting contracting by public bodies (chapter C-65.1);

(2) section 12.21.4 of the Act respecting the Ministère des Transports (chapter M-28);

(3) sections 15.4 and 15.6 to 15.8 of the Regulation respecting certain supply contracts of public bodies (chapter C-65.1, r. 2);

(4) sections 29.3 and 29.5 to 29.7 of the Regulation respecting certain service contracts of public bodies (chapter C-65.1, r. 4);

(5) sections 18.4 and 18.6 to 18.8 of the Regulation respecting construction contracts of public bodies (chapter C-65.1, r. 5); and

(6) sections 35 and 37 to 39 of the Regulation respecting contracting by public bodies in the field of information technologies (chapter C-65.1, r. 5.1).

CHAPTER XI

TRANSITIONAL AND FINAL PROVISIONS

DIVISION I

AUTORITÉ DES MARCHÉS PUBLICS

§1. — *Rights and obligations*

258. The responsibilities of the Chair of the Conseil du trésor with respect to the application of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) concerning ineligibility for public contracts and the rights and obligations of the Autorité des marchés financiers with respect to the application of Chapter V.2 of that Act concerning prior authorization for a public contract or subcontract become the responsibilities, rights and obligations of the Autorité des marchés publics.

The Autorité des marchés publics becomes, without continuance of suit, party to all proceedings to which were party the Attorney General of Québec with respect to the application of that Chapter V.1 or the Autorité des marchés financiers with respect to that Chapter V.2.

259. The Regulation of the Autorité des marchés financiers under an Act respecting contracting by public bodies (chapter C-65.1, r. 0.1) in force on (*insert the date of coming into force of section 258*) is deemed made by the Autorité des marchés publics under section 21.23 of the Act respecting contracting by public bodies and approved by the Conseil du trésor under section 21.43 of that Act.

The Regulation respecting the register of enterprises ineligible for public contracts and oversight and monitoring measures (chapter C-65.1, r. 8.1) in force on (*insert the date of coming into force of section 258*) is deemed made by the Autorité des marchés publics under section 21.8 of the Act respecting contracting by public bodies.

Those regulations continue to apply until they are repealed, replaced or amended in accordance with the law.

260. The Fee related to an application for authorization filed by an enterprise with the Autorité des marchés financiers for public contracts and subcontracts (chapter C-65.1, r. 7.2) in force on (*insert the date of coming into force of section 258*) is deemed made by the Autorité des marchés publics and approved by the Government under section 84.

261. The processing of applications for rectification submitted to the Chair of the Conseil du trésor under section 21.15 of the Act respecting contracting by public bodies and that of applications for authorization filed with the Autorité des marchés financiers with respect to the application of Chapter V.2 of that Act that are pending on (*insert the date preceding the date of coming into force of section 258*) are continued by the Autorité des marchés publics as of (*insert the date of coming into force of section 258*).

§2. — *Human resources*

262. Subject to the conditions of employment applicable to them and compliance with the minimum hiring requirements prescribed by section 6, the employees of the public contracts and money-services businesses directorate of the Autorité des marchés financiers who, on (*insert the date preceding the date of coming into force of section 258*), are assigned more specifically to matters related to the application of Chapter V.2 of the Act respecting contracting by public bodies and five advocates designated by the Autorité des marchés financiers who, at that date, exercise certain functions related to the application of that chapter become, without further formality, employees of the Autorité des marchés publics as of (*insert the date of coming into force of section 258*). They retain the same conditions of employment.

The designation provided for in the first paragraph is made so as to ensure the continuity of activities and the transition required with respect to the application of Chapter V.2 of the Act respecting contracting by public bodies.

263. Subject to the conditions of employment applicable to them and to compliance with the minimum hiring requirements prescribed by section 6, the following employees become, without further formality, employees of the Autorité des marchés publics as of (*insert the date of coming into force of section 258*):

(1) six employees of the Anti-Corruption Commissioner designated by the Commissioner who, on (*insert the date preceding the date of coming into force of section 258*), may act as investigators under section 14 of the Anti-Corruption Act (chapter L-6.1);

(2) all the employees of the Ministère des Transports who, on (*insert the date preceding the date of coming into force of section 258*), hold positions as internal auditors assigned to territorial directorates or as investigators more specifically assigned to contract management-related matters within the Direction des enquêtes et de l'audit interne;

(3) all the employees of the Ministère des Affaires municipales et de l'Occupation du territoire who, on (*insert the date preceding the date of coming into force of section 258*), hold positions within the Service de la vérification – équipe Montréal; and

(4) three employees of the secretariat of the Conseil du trésor designated by the Secretary of the Conseil du trésor who, on (*insert the date preceding the date of coming into force of section 258*), are more specifically assigned to matters relating to the application of Chapters V.1 and V.2 of the Act respecting contracting by public bodies.

The employees transferred to the Autorité des marchés publics under the first paragraph retain the same conditions of employment.

264. An employee transferred to the Autorité des marchés publics under section 263 may apply for a transfer to a position in the public service or enter a promotion-only qualification process in accordance with the Public Service Act (chapter F-3.1.1) if, on the date of transfer to the Authority, he or she was a public servant with permanent tenure.

Section 35 of the Public Service Act applies to an employee who participates in such a promotion-only qualification process.

265. If an employee referred to in section 264 applies for a transfer or enters a promotion-only qualification process, the employee may apply to the Chair of the Conseil du trésor for an assessment of the classification that would be assigned to the employee in the public service. The assessment must take account of the classification that the employee had in the public service on the date of transfer as well as the years of experience and the level of schooling attained while employed by the Authority.

If an employee is transferred under section 264, the deputy minister or chief executive officer whom the employee comes under must assign to the employee a classification compatible with the assessment provided for in the first paragraph.

If an employee is promoted under section 264, the employee must be given a classification on the basis of the criteria set out in the first paragraph.

266. If some or all of the operations of the Autorité des marchés publics are discontinued or if there is a shortage of work, an employee referred to in section 263 is entitled to be placed on reserve in the public service with the classification the employee had prior to the date on which the employee was transferred.

In such a case, the Chair of the Conseil du trésor determines, if applicable, the employee's classification on the basis of the criteria set out in the first paragraph of section 265.

267. A person referred to in section 263 who, in accordance with the applicable conditions of employment, refuses to be transferred to the Autorité des marchés publics remains assigned to the Authority until the Chair of the Conseil du trésor is able to place the person in accordance with section 100 of the Public Service Act.

§3. — *Registers, documents and miscellaneous measures*

268. The files, records, guides, forms and other documents of the Chair of the Conseil du trésor resulting from the application of Chapter V.1 of the Act respecting contracting by public bodies and those of the Autorité des marchés financiers resulting from the application of Chapter V.2 of that Act become files, records, guides, forms and other documents of the Autorité des marchés publics.

269. The information assets related to the application of Chapter V.1 of the Act respecting contracting by public bodies, with all the related rights and obligations, are transferred to the Autorité des marchés publics.

The data held by the Autorité des marchés financiers for the purposes of Chapter V.2 of that Act in its information assets are transferred to the Autorité des marchés publics.

270. The expression "Autorité des marchés financiers" is replaced by the expression "Autorité des marchés publics" wherever it appears in the following Acts, regulations and orders:

(1) The Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4);

(2) The Fee related to an application for authorization filed by an enterprise with the Autorité des marchés financiers for public contracts and subcontracts (chapter C-65.1, r. 7.2); and

(3) any order made for the purposes of Chapter V.2 of the Act respecting contracting by public bodies and orders made under section 86 of the Integrity in Public Contracts Act (2012, chapter 25).

DIVISION II

OTHER PROVISIONS

271. For the first application of the fifth paragraph of section 4, the Government is deemed to have determined that the members of the selection committee who are not employees of a government department are entitled to

(1) fees in the amount of $200 per half-day of attendance at meetings; and

(2) the reimbursement of the expenses incurred in the exercise of their functions in accordance with the Directive concernant les frais de déplacement des personnes engagées à honoraires par des organismes publics issued by the Conseil du trésor on 26 March 2013 (French only) and its subsequent amendments.

272. For the first application of subparagraph 4 of the first paragraph of section 21, the Government is deemed to have designated the Ministère des Transports.

273. The Secretary of the Conseil du trésor must prepare and implement the establishment plan of the Autorité des marchés publics, which must in particular take into account the human, financial, material and information resources transferred to the Autorité des marchés publics under this Act.

274. The Secretary of the Conseil du trésor may, on behalf of the Autorité des marchés publics (in this section referred to as "the Authority") and until the date preceding that on which the president and chief executive officer of the Authority is to take office, enter into any contract the Secretary considers necessary to establish that body and foster the soundness of its activities and operations. For those purposes, the Secretary may make any necessary financial commitment for the amount and the term the Secretary considers appropriate.

However, as regards human resources, the Secretary of the Conseil du trésor may only recruit the members of the Authority's administrative staff and designate the positions of, and assign the functions to be exercised by, those employees.

Despite section 14, the Authority's first by-law regarding the adoption of a staffing plan and the procedure for appointing and criteria for selecting the members of the administrative staff is made by the Secretary of the Conseil du trésor.

275. Until the coming into force of section 9 of the Act to group the Office Québec/Wallonie-Bruxelles pour la jeunesse, the Office Québec-Amériques pour la jeunesse and the Office Québec-Monde pour la jeunesse (2017, chapter 22), subparagraph 4 of the first paragraph of section 4 of the Act respecting contracting by public bodies must be read as follows:

"(4) bodies other than budget-funded bodies listed in Schedule 2 to the Financial Administration Act, even when exercising fiduciary functions, and the Commission de la construction du Québec, the Cree-Québec Forestry Board, the Office franco-québécois pour la jeunesse and the Office Québec/Wallonie-Bruxelles pour la jeunesse;".

276. Until (*insert the date that is six months after the date the first president and chief executive officer of the Autorité des marchés publics takes office*), the reference to "the Autorité des marchés publics" in the first paragraph of section 21.2.0.0.1 of the Act respecting contracting by public bodies, enacted by section 100, and the reference to "the Authority" in section 27.5 of that Act, as amended by section 141, are to be read as references to the Autorité des marchés financiers.

277. Until (*insert the date that is six months after the date the first president and chief executive officer of the Autorité des marchés publics takes office*), the first paragraph of section 21.44 of the Act respecting contracting by public bodies, enacted by section 128, is to be read as follows:

"**21.44.** A decision of the Government under the first paragraph of section 21.17 or under section 21.42 comes into force on the 30th day after its publication in the *Gazette officielle du Québec* or on any later date specified in the decision."

278. Until (*insert the date that is 10 months after the date the first president and chief executive officer of the Autorité des marchés publics takes office*), subparagraph 1 of the first paragraph of section 1.11 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 229, is to be read as follows:

"(1) the qualification process must be preceded by a public notice to that effect on the electronic tendering system indicating, with the necessary modifications, such information as that required under subparagraphs 1, 2 and 4 to 6 of the second paragraph of section 1.2 and the period of validity of the list of qualified enterprises or the method used to inform all interested persons of the time as of which that list will no longer be used;".

279. The Government may, by regulation made before (*insert the date that is 24 months after the date the first president and chief executive officer of the Autorité des marchés publics takes office*), enact any other transitional or consequential measure required for the carrying out of this Act.

The Government may also, within that same time, modify, by regulation, the deadlines and time periods applicable to complaints filed with public bodies and those filed with the Autorité des marchés publics if it appears that those provided for in Chapter IV or in any of sections 164, 170, 176, 182, 213, 215, 221, 223, 229, 231, 232, 233, 234, 236, 237, 238, 241, 242, 243, 246, 247, 248 and 249 are inadequate.

Despite the time provided for in section 11 of the Regulations Act (chapter R-18.1), a regulation referred to in this section may not be made before the expiry of 30 days after the publication of the draft regulation.

A regulation made under the first paragraph may, if it so provides, have effect from a date not prior to 1 December 2017.

280. The publication requirement set out in section 8 of the Regulations Act does not apply to the terms and conditions determined by the Chair of the Conseil du trésor for the first pilot project authorized under section 24.3 of the Act respecting contracting by public bodies (chapter C-65.1).

DIVISION III

FINAL PROVISIONS

281. This Act may be cited as the "Act respecting the Autorité des marchés publics".

282. The minister who is Chair of the Conseil du trésor is responsible for the administration of this Act.

283. The Chair of the Conseil du trésor must, not later than four years after this Act is assented to, and subsequently every three years, report to the Government on the implementation of this Act and on the advisability of maintaining or amending it.

The report is tabled in the National Assembly by the Chair of the Conseil du trésor within 30 days or, if the Assembly is not sitting, within 30 days of resumption.

The report must be referred to the competent parliamentary committee for consideration within 15 days after its tabling in the National Assembly.

284. Sections 24, 78 and 79 of the Integrity in Public Contracts Act (2012, chapter 25) come into force on (*insert the date of coming into force of section 258*).

285. Sections 167, 173, 179, 185 and 218 have effect from 10 June 2016.

286. This Act comes into force on 1 December 2017, except

(1) subparagraph 5 of the first paragraph of section 19, sections 71 and 75 to 77, which come into force on (*insert the date the first president and chief executive officer of the Autorité des marchés publics appointed under section 4 takes office*);

(2) subparagraphs 1 to 3 of the first paragraph of section 19, subparagraphs 1 and 2 of the first paragraph of section 21 to the extent that it concerns an intervention under section 53, subparagraph 4 of the first paragraph of section 21, subparagraph 6 of the first paragraph of that section to the extent that it concerns the exercise of the functions conferred on the Autorité des marchés publics under Chapters V.1 and V.2 of the Act respecting contracting by public bodies (chapter C-65.1), the third paragraph of that section, sections 22 to 28, subparagraphs 1 and 3 to 6 of the first paragraph of section 29, the second, third and fourth paragraphs of that section, section 30, subparagraphs 1 to 6 of the first paragraph of section 31, the second, third and fourth paragraphs of that section, section 35, sections 48 to 50, sections 53 to 55, 67, 70, 72 to 74, 84 and 90, paragraph 1 of section 91, sections 92, 101 and 107, section 108 to the extent that it concerns the portion after subparagraph 4 of the first paragraph of section 21.7 of the Act respecting contracting by public bodies that it replaces, sections 109 to 111, 113, 115 and 116, paragraph 2 of section 117, sections 121 and 127, section 134 to the extent that it concerns the enactment of section 25.0.1 of the Act respecting contracting by public bodies, sections 147, 151, 153 to 161, 195 to 197, 200, 226 and 228, section 253 to the extent that it concerns the repeal of section 5 of Chapter III of the Regulation respecting the register of enterprises ineligible for public contracts and oversight and monitoring measures (chapter C-65.1, r. 8.1) and sections 254 to 256, 258 to 270, 272, 275 and 284, which come into force on (*insert the date that is six months after the date the first president and chief executive officer of the Autorité des marchés publics appointed under section 4 takes office*);

(3) the second paragraph of section 19, subparagraph 1 of the first paragraph of section 21 to the extent that it concerns the examination of a contracting process following a complaint or a communication of information, subparagraph 2 of the first paragraph of that section to the extent that it concerns the examination of the performance of a contract following a communication of information, subparagraphs 3, 5 and 7 of the first paragraph of that section and the second paragraph of that section, subparagraph 2 of the first paragraph of section 29, subparagraph 7 of the first paragraph of section 31, sections 34, 37 to 47, 51, 52, 56 to 66, 68 and 69, paragraph 2 of section 91 to the extent that it concerns Chapter V.0.1.1 of the Act respecting contracting by public bodies, section 94 to the extent that it concerns the enactment of the first paragraph of section 13.1 and section 13.2 of the Act respecting contracting by public bodies, section 96, paragraph 2 of section 130 to the extent that it concerns the enactment of paragraph 13.1 of section 23 of the Act respecting contracting by public bodies, sections 138 to 140, 163, 164, 169, 170, 175, 176, 181, 182, 187 to 194, 198, 201 to 203, 209 to 211, 213 to 215 and 220 to 223, section 229 to the extent that it concerns the enactment of subparagraph 7 of the second paragraph of section 1.2 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) and the enactment of the third paragraph of that section 1.2 as well as the enactment of sections 1.3 to 1.10 and of the second paragraph of section 1.11 of that Regulation, sections 231 to 251 and the second paragraph of section 279, which come into

force on (*insert the date that is 10 months after the date the first president and chief executive officer of the Autorité des marchés publics appointed under section 4 takes office*);

(4) subparagraph 4 of the first paragraph of section 19, subparagraph 6 of the first paragraph of section 21 to the extent that it concerns the exercise of functions conferred on the Autorité des marchés publics under Chapter V.3 of the Act respecting contracting by public bodies, section 129 and paragraph 2 of section 130 to the extent that it concerns the enactment of paragraph 13.2 of section 23 of the Act respecting contracting by public bodies, which come into force on the date or dates to be set by the Government.

SCHEDULE 1
(*Section 4*)

The selection committee formed under section 4 to evaluate candidates for the office of president and chief executive officer of the Authority must consider the following criteria:

(1) with respect to the required experience:

(*a*) experience as a manager and the relevance of that experience to the functions of the president and chief executive officer of the Authority; and

(*b*) experience in contract management, complaint processing and administrative investigation and audit;

(2) with respect to the required qualifications:

(*a*) sense of public service, ethics and fairness;

(*b*) ability to develop a strategic vision;

(*c*) political sense;

(*d*) judgment and decisiveness;

(*e*) ability to adapt to a complex and changing environment; and

(*f*) ability to communicate and mobilize working teams; and

(3) with respect to the required knowledge:

(*a*) knowledge of the normative framework governing public bodies' contract management; and

(*b*) knowledge of the public administration and its workings.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 28
AN ACT TO REINFORCE THE GOVERNANCE AND MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC BODIES AND GOVERNMENT ENTERPRISES

Bill 135
Introduced by Mr. Pierre Moreau, Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor
Introduced 25 April 2017
Passed in principle 5 October 2017
Passed 7 December 2017
Assented to 7 December 2017

Coming into force: 7 March 2018, except

(1) the provisions of section 9, to the extent that it enacts paragraph 2 of section 13 and section 16.7 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), which come into force on 1 April 2019;

(2) the provisions of section 9, to the extent that it enacts paragraph 3 of section 13 of that Act, with respect to public bodies referred to in subparagraphs 4 to 5 of the first paragraph of section 2 of that Act, which come into force on 1 April 2020;

(3) the provisions of section 9, to the extent that it enacts paragraph 4 of section 13 of that Act

(*a*) with respect to public bodies referred to in subparagraphs 2, 3 and 6 of the first paragraph of section 2 of that Act whose personnel is not appointed in accordance with the Public Service Act (chapter F-3.1.1), which come into force on 1 April 2019; and

(*b*) with respect to public bodies referred to in subparagraphs 4 to 5 of the first paragraph of section 2 of that Act whose personnel is not appointed in accordance with the Public Service Act, which come into force on 1 April 2020; and

(4) the provisions of section 9, to the extent that it enacts paragraph 5 of section 13 of that Act, which come into force on 1 April 2020.

(*cont'd on next page*)

Éditeur officiel
Québec

Legislation amended:

Act respecting the Centre de services partagés du Québec (chapter C-8.1.1)
Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03)
Public Infrastructure Act (chapter I-8.3)
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 sharing of certain health information (chapter P-9.0001)

Order in Council amended:

Order in Council 1091-2012 dated 21 November 2012 (2012, G.O. 2, 5454, French only) concerning the partial exemption of the Autorité des marchés financiers from the application of the Act respecting the governance and management of the information resources of public bodies and government enterprises

Order in Council repealed:

Order in Council 245-2014 dated 5 March 2014 (2014, G.O. 2, 1273, French only) concerning the partial exemption of the Société de l'assurance automobile du Québec from the application of the Act respecting the governance and management of the information resources of public bodies and government enterprises

Explanatory notes

This Act changes the information resource governance and management rules applicable to public bodies and government enterprises.

It modifies the functions of information officers and the structure of their group of positions, in particular by enhancing the chief information officer's role. The network and sectoral information officers are replaced by information officers who will be appointed by a minister and attached to a department and all the public bodies under that minister's responsibility, unless the Conseil du trésor authorizes a public body to designate its own information officer.

A governance committee composed of the chief information officer and the information officers is established to strengthen the governance of information resources. Its mandate includes identifying opportunities for optimizing, sharing and pooling information services and assets.

The management tools that a public body must establish for the governance and management of its information resources are redefined by distinguishing those that will be required for the purposes of investment and expenditure planning from those that will be applicable to information resource projects.

Under the Act, public bodies are required to prepare, in accordance with the conditions and procedures determined by the Conseil du trésor, various planning documents that will allow the chief information officer to prepare each year a government information resource investment and expenditure plan which is to be made public.

The Conseil du trésor is given the power to determine various measures applicable, in particular, with respect to the stages and follow-up of the information resource projects of public bodies and to required opinions and authorizations. The Chair of the Conseil is also given the power to conduct audits.

(*cont'd on next page*)

Explanatory notes (*cont'd*)

The chief information officer is given the power to require a public body to report on an information resource project. In addition, the chief information officer is required to periodically publish a report on certain information resource projects.

The planning and management tools applicable to government enterprises are also modified and the Agence du revenu du Québec loses its special status as a government enterprise within the meaning of the Act respecting the governance and management of the information resources of public bodies and government enterprises.

The Government may require, according to the conditions it determines, that a public body use a service of, or transfer information assets to, another public body.

Lastly, various consequential and transitional provisions are included.

Chapter 28

AN ACT TO REINFORCE THE GOVERNANCE AND MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC BODIES AND GOVERNMENT ENTERPRISES

[*Assented to 7 December 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE GOVERNANCE AND MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC BODIES AND GOVERNMENT ENTERPRISES

1. Section 1 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03) is amended by replacing paragraph 3 by the following paragraphs:

"(3) ensuring rigorous and transparent planning of how amounts allocated to information resources will be used while promoting, among other things, the efficient management of public funds;

"(4) fostering best practices in information resource project management; and

"(5) allowing the implementation of guidelines common to all public bodies."

2. Section 2 of the Act, amended by section 78 of chapter 21 of the statutes of 2017, is again amended

(1) by striking out "and the Agence du revenu du Québec" in subparagraph 3 of the first paragraph;

(2) by replacing "and the Office des personnes handicapées du Québec" in subparagraph 5 of the first paragraph by ", the Office des personnes handicapées du Québec and the Régie de l'assurance maladie du Québec".

3. Section 4 of the Act is amended by replacing "the Agence du revenu du Québec and the Caisse de dépôt et placement du Québec" by "the Caisse de dépôt et placement du Québec and the Commission de la construction du Québec".

4. The heading of Chapter II of the Act is replaced by the following heading:

"CHIEF INFORMATION OFFICER AND INFORMATION OFFICERS".

5. Section 7 of the Act is amended

(1) by inserting the following paragraphs before paragraph 1:

"(0.1) developing, and submitting to the Conseil du trésor, an overall vision for information resources;

"(0.2) facilitating a good match between, on the one hand, government priorities and the priorities of public bodies and, on the other hand, the possibilities offered by information resources in terms of supporting those bodies' transformation projects and day-to-day activities;";

(2) by replacing paragraph 3 by the following paragraph:

"(3) drawing up the information resource investment and expenditure plan required under section 16.1 and any other planning document requested by the Chair of the Conseil du trésor;";

(3) by replacing "communicating information best practices to" in paragraph 7 by "disseminating best practices and innovative solutions and approaches with respect to information resources among";

(4) by replacing paragraph 8 by the following paragraph:

"(8) taking the necessary measures to ensure that public bodies consider all the technologies offering potential savings or benefits and all the development or acquisition models available to meet their needs, including open-source software;".

6. Division II of Chapter II of the Act is replaced by the following division:

"**DIVISION II**

"INFORMATION OFFICERS

"**8.** The incumbent minister of a department, after consultation with the chief information officer, designates an information officer within the department for the department and all the other public bodies under the minister's responsibility.

However, the Conseil du trésor may, on the recommendation of the minister responsible for a body referred to in the first paragraph, authorize the body to designate its own information officer. In such a case, the designation is made by the chief executive officer of the body after consultation with the chief information officer. As of that designation, no information officer designated in accordance with the first paragraph performs functions for that public body.

For the purposes of this Act, the chief executive officer of the public body is the person having the highest administrative authority, such as the deputy minister, the president, the director general or any other person responsible for the day-to-day management of the body. However, in the case of a public body referred to in subparagraph 4 or 4.1 of the first paragraph of section 2, the chief executive officer of the body is the board of governors or, in the case of a school board, the council of commissioners.

"**9.** Despite the first paragraph of section 8, a minister may, after consultation with the chief information officer, enter with another minister into an agreement under which the information officer designated by the latter under that paragraph is to also act as information officer for the minister's department and for the other public bodies under the minister's responsibility.

"**10.** An information officer designated under the first paragraph of section 8 and attached to the public bodies referred to in subparagraph 4, 4.1 or 5 of the first paragraph of section 2 may be designated as "network information officer".

"**10.1.** The functions of an information officer include

(1) ensuring that each public body to which the information officer is attached applies the governance and management rules established under this Act and that the guidelines determined under the second paragraph of section 21 are implemented;

(2) coordinating and promoting organizational transformation within each of those bodies;

(3) reporting to the chief information officer on the progress and results of the information resource projects of each of those bodies;

(4) ensuring, if the information officer is attached to two or more public bodies, the consolidation of the planning tools produced by those bodies;

(5) participating in the governance committee established under section 12.1;

(6) advising the chief executive officer of each public body to which the information officer is attached on all aspects of information resources, in particular as regards innovative approaches and solutions that could meet its needs;

(7) defining, as necessary and in keeping with the rules established in accordance with this Act, specific information management rules, including information security rules, which, after being approved by the Conseil du trésor, will be applicable to all or some of the public bodies to which the information officer is attached;

(8) taking the necessary measures to ensure that the bodies to which the information officer is attached consider all the technologies offering potential savings or benefits and all the development or acquisition models available to meet their needs, including open-source software;

(9) ensuring the longevity of the information assets of the public bodies to which the information officer is attached; and

(10) exercising any other function required under this Act.

The specific rules defined in accordance with subparagraph 7 of the first paragraph by the information officer designated by the Minister of Health and Social Services may, in the cases provided for in an Act administered by that minister, also apply to bodies and persons in the health and social services network. That information officer also exercises any functions required under such an Act.

"**10.2.** If the chief information officer is of the opinion that an information officer is not exercising the information officer's functions in accordance with the Act, the chief information officer may recommend to the person who designated the information officer that the information officer be replaced."

7. Division III of Chapter II of the Act is repealed.

8. The Act is amended by inserting the following chapter before Chapter III:

"**CHAPTER II.1**

"GOVERNANCE COMMITTEE

"**12.1.** A governance committee composed of the chief information officer and all the information officers is established. The mandate of the committee, which is chaired by the chief information officer, includes

(1) developing guidelines to be proposed to the Conseil du trésor;

(2) ensuring concerted implementation of the guidelines determined by the Conseil du trésor; and

(3) identifying opportunities for optimizing, sharing and pooling information resource services and information assets, in particular by promoting their interoperability."

9. Chapter III of the Act is replaced by the following chapter:

"**CHAPTER III**

"PUBLIC BODY PLANNING AND MANAGEMENT

"**DIVISION I**

"PLANNING

"**13.** For the purposes of the development of government-wide information resource planning, a public body must

(1) establish an information resource master plan that sets out, among other things, its risk management practices and the measures relating to information resources that will be implemented to achieve its mission and its strategic priorities in keeping with the guidelines determined under the second paragraph of section 21;

(2) establish an information resource investment and expenditure program;

(3) compile and keep up to date an inventory of its information assets, including an evaluation of their condition;

(4) provide a portrait of the workforce assigned to information resources and of the use of consultants assigned to the same;

(5) describe how amounts allocated to information resource investments and expenditures will be used; and

(6) produce any other planning tool determined by the Conseil du trésor.

"**14.** A public body must send or otherwise make available to the chief information officer and the information officer attached to the public body the planning tools produced under section 13.

"**15.** The information officer must give an advisory opinion to the chief information officer and to each of the public bodies concerned, particularly as regards compliance with the guidelines determined under the second paragraph of section 21 and as regards possible avenues for optimization.

The information officer must also send to the chief information officer a consolidation of the planning tools obtained from the public bodies to which the information officer is attached and provide a copy to the minister responsible for each body for information purposes.

"**16.** The Conseil du trésor must determine conditions and procedures relating to the planning tools to be produced under section 13 and the documents to be produced by the information officer under section 15, which may, in particular, pertain to the period they are to cover, their required content and form, the deadlines by which they must be sent and, if applicable, the intervals at which they must be reviewed.

When such conditions and procedures are to apply to the planning tools and documents of the public bodies referred to in any of subparagraphs 4, 4.1 and 5 of the first paragraph of section 2, they are determined after consultation with the minister responsible for those bodies.

"**16.1.** Each year, the chief information officer must send to the Chair of the Conseil du trésor an investment and expenditure plan for the information resources of public bodies that includes

(1) a description of the contribution of information resources to State activities and of how the master plans are aligned with the guidelines determined under the second paragraph of section 21;

(2) information on the information resource investments and expenditures that public bodies plan to make;

(3) information on information resource projects whose estimated total cost is greater than the threshold determined by the Conseil du trésor and on other projects that are of government-wide interest; and

(4) an inventory of the information assets of public bodies, including an evaluation of their condition.

The plan is then made public not later than 60 days after it is sent to the Chair of the Conseil du trésor.

"**DIVISION II**

"MANAGEMENT OF INFORMATION RESOURCE PROJECTS

"**16.2.** A public body must comply with the project management conditions and procedures determined by the Conseil du trésor and relating to such aspects as

(1) the stages a project must go through;

(2) the required opinions and authorizations;

(3) the criteria to be considered for granting authorizations; and

(4) project follow-up.

If the conditions and procedures relate to the management of projects carried out by the public bodies referred to in any of subparagraphs 4, 4.1 and 5 of the first paragraph of section 2, they must be determined on the joint recommendation of the Chair of the Conseil du trésor and the minister responsible for those bodies. If they relate to the management of projects carried out by a body having its own information officer in accordance with the second paragraph of section 8, they must be determined after consultation with the minister responsible for the body.

The management conditions and procedures may, in particular, pertain to the type of documents to be produced and their required content and form, as well as the deadlines by which they must be sent. They may also determine the types of projects that must be authorized and followed up on, and the authority responsible for authorizing an information resource project or a phase of such a project. Such determination may vary according to the costs of the project, its complexity and the risks it involves.

The Conseil du trésor may also allow the decision-making authority to delegate its power of authorization.

"**16.3.** For the purposes of this Act, an information resource project consists in all the actions taken to develop, acquire, update or replace an information asset or information resource service. It is considered to be of "government-wide interest" if it is designated as such by the Conseil du trésor.

However, a technology research and development project carried out in the context of teaching or research under the direction of a professor, researcher, senior lecturer, student, intern, technician or research professional at a university institution referred to in subparagraph 4.1 of the first paragraph of section 2 is not an information resource project.

"**16.4.** The chief information officer may require a public body to report on such aspects of an information resource project as the chief information officer determines.

"**16.5.** The Conseil du trésor may impose support measures, such as the assistance of a monitoring committee, on a public body with respect to a project.

A public body on which support measures are imposed must send or otherwise make available to any person responsible for applying those measures any document or information that person considers necessary.

"**16.6.** The chief information officer must periodically publish a report on the information resource projects of public bodies that meet the criteria determined by the Conseil du trésor.

"**DIVISION III**

"REPORTING

"**16.7.** Each public body must report on the contribution of information resources to the achievement of its mission, in particular by describing the impact of such resources on the performance of its organization.

The Conseil du trésor determines reporting conditions and procedures. Such conditions and procedures may, in particular, pertain to the required content and form of the report, the deadline by which it must be filed and, if applicable, the intervals at which it must be reviewed.

Such a report must be made public every year."

10. The heading of Chapter IV of the Act is amended by replacing "GOVERNANCE" by "PLANNING".

11. Section 17 of the Act is amended by replacing "management tools and approval and authorization mechanisms" in the first paragraph by "planning and management tools".

12. Section 18 of the Act is replaced by the following section:

"**18.** A government enterprise must provide the chief information officer with information on its information assets and its information resource projects that meet the criteria determined by the Conseil du trésor, and any other information determined by the Conseil du trésor. However, the Conseil du trésor may not require information if the enterprise shows that its release would likely reveal an investment strategy or substantially reduce the enterprise's competitive margin.

That information must be provided in accordance with the conditions and in the manner determined by the Conseil du trésor."

13. The heading of Chapter V of the Act is replaced by the following heading:

"SPECIFIC RESPONSIBILITIES".

14. Section 20 of the Act is amended

(1) by replacing "infrastructures or services" in subparagraph 2 of the second paragraph by "information resource services and information assets";

(2) by striking out subparagraph 3 of the second paragraph.

15. Section 21 of the Act is amended by replacing the second and third paragraphs by the following paragraph:

"It may also determine guidelines pertaining to the principles or practices to be applied in information resource management, including practices to optimize work organization and the necessity of considering all the technologies offering potential savings or benefits and all the development or acquisition models available to meet the needs of public bodies, including open-source software."

16. The Act is amended by inserting the following section after section 22:

"**22.1.** The Government may, on the conditions it determines and on the recommendation of the Conseil du trésor, require

(1) that a public body use an information resource service of the Centre de services partagés du Québec or of another public body it designates; and

(2) that the information assets of a public body and all the resulting obligations, including lease-related obligations, be transferred to a body designated under subparagraph 1.

The application of the first paragraph does not transfer ownership of personal information to the designated body or change the applicable confidentiality rules.

This section does not apply to administrative bodies established to exercise adjudicative functions."

17. The Act is amended by inserting the following chapter after Chapter V:

"**CHAPTER V.1**

"AUDIT

"**22.2.** The Chair of the Conseil du trésor may conduct an audit to determine whether a public body's information resource investment and expenditure planning and information resource project management are consistent with the measures established under this Act. The audit may verify, among other things, whether the public body's actions comply with this Act and with the rules and directives issued under it to which the body is subject.

The Chair of the Conseil du trésor may designate in writing a person to conduct the audit.

"**22.3.** At the request of the Chair of the Conseil du trésor or the person designated to conduct the audit, the public body being audited must send or otherwise make available to the Chair or the designated person all documents and information considered necessary to conduct the audit.

"**22.4.** The Chair of the Conseil du trésor makes any recommendations the Chair may have to the Conseil du trésor. The latter may then require the public body to take corrective measures, conduct any appropriate follow-up or comply with any other measure determined by the Conseil du trésor, including oversight or support measures. The Conseil du trésor may also recommend the suspension or termination of an information resource project."

18. The heading of Chapter VII of the Act is replaced by the following:

"MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

"**40.1.** The conditions, procedures and other elements determined by the Conseil du trésor for the purposes of this Act may vary depending on the public body and, if applicable, the government enterprise."

ACT RESPECTING THE CENTRE DE SERVICES PARTAGÉS DU QUÉBEC

19. Section 10 of the Act respecting the Centre de services partagés du Québec (chapter C-8.1.1) is amended by adding ", other than a service whose use may be imposed under subparagraph 1 of the first paragraph of section 22.1 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03)" at the end of the first paragraph.

PUBLIC INFRASTRUCTURE ACT

20. The Public Infrastructure Act (chapter I-8.3) is amended by inserting the following division after section 21:

"**DIVISION IV**

"OTHER PROVISIONS

"**21.1.** When public infrastructure investments concern information resources, the provisions of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03) regarding information resource planning and information resource project management apply in place of the provisions of this chapter, except as regards the Québec infrastructure plan."

ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

21. Section 5.2 of the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2) is amended by replacing "section 10" in the introductory clause of the first paragraph by "section 10.1".

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

22. Section 151 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), amended by section 14 of chapter 21 of the statutes of 2017, is again amended

(1) by inserting ", and in the case of a project under consideration for authorization, if it is compliant with the conditions and procedures determined by the Conseil du trésor under section 16.2 of the Act respecting the governance and management of the information resources of public bodies and government enterprises" at the end of the third paragraph;

(2) by replacing the fourth and fifth paragraphs by the following paragraph:

"The first paragraph does not apply if the conditions and procedures referred to in the third paragraph confer on the Government or the Conseil du trésor the power to authorize the project on the recommendation of the Minister."

ACT RESPECTING THE SHARING OF CERTAIN HEALTH INFORMATION

23. Section 4 of the Act respecting the sharing of certain health information (chapter P-9.0001) is amended by replacing "section 10" in the introductory clause by "section 10.1".

24. Section 14 of the Act is amended by replacing "or a public body" by "or another public body".

OTHER AMENDING PROVISIONS

25. Order in Council 1091-2012 dated 21 November 2012 (2012, G.O. 2, 5454, French only) concerning the partial exemption of the Autorité des marchés financiers from the application of the Act respecting the governance and management of the information resources of public bodies and government enterprises continues to apply but must be read as exempting that body from the application of sections 8 to 16.7 and 22.1 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03).

26. Order in Council 245-2014 dated 5 March 2014 (2014, G.O. 2, 1273, French only) concerning the partial exemption of the Société de l'assurance automobile du Québec from the application of the Act respecting the governance and management of the information resources of public bodies and government enterprises is repealed.

TRANSITIONAL AND FINAL PROVISIONS

27. Despite the replacement of Chapter III of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03) by section 9, every public body must produce

(1) a review of achievements and benefits for each of the fiscal years beginning in 2017 and 2018;

(2) a spending program detailing how the amounts it plans to allocate to its projects and activities for the fiscal year beginning in 2018 will be used; and

(3) a three-year plan of projects and activities for the fiscal years beginning in 2019, 2020 and 2021.

Those documents must be produced, analyzed and approved in accordance with the provisions of the Act respecting the governance and management of the information resources of public bodies and government enterprises, including the rules made for their application, as they read on 6 March 2018. However, no information resource project may be authorized while the spending program is in the process of being approved.

The first paragraph does not apply to the Agence du revenu du Québec.

28. For the purposes of section 27, the chief information officer, the network information officers and the sectoral information officers continue, despite sections 5 to 7 and 9, to exercise the functions provided for in Chapter II and in Division I of Chapter III of the Act respecting the governance and management of the information resources of public bodies and government enterprises, as they read on 6 March 2018.

29. Sections 16.2 and 16.4 to 16.6 of the Act respecting the governance and management of the information resources of public bodies and government enterprises, enacted by section 9, apply to all information resource projects, within the meaning of section 15 of that Act, as it read on 6 March 2018, that are in progress on that date.

The first paragraph does not apply to the Agence du revenu du Québec.

30. Despite the first paragraph of section 16.1 of the Act respecting the governance and management of the information resources of public bodies and government enterprises, enacted by section 9, the investment and expenditure plan for the information resources of public bodies that must be sent to the Chair of the Conseil du trésor in the year 2018 must only include information on the information resource investments and expenditures of the public bodies referred to in subparagraphs 1 to 3 of the first paragraph of section 2 of that Act.

The information resource investment and expenditure plan that must be sent in the year 2019 must include, in addition to the information specified in the first paragraph, an inventory of the information assets of the public bodies referred to in subparagraphs 1 to 3 of the first paragraph of section 2 of that Act.

31. Despite the replacement of section 18 of the Act respecting the governance and management of the information resources of public bodies and government enterprises by section 12, the Agence du revenu du Québec must continue, until 31 March 2019, to give information on its information resource projects and activities on the conditions and in the manner set by the agreement entered into under the second paragraph of section 18 of that Act, as it read on 6 March 2018.

32. An order imposing an information resource service, made under section 10 of the Act respecting the Centre de services partagés du Québec (chapter C-8.1.1) and in force on 6 March 2018, is deemed to have been made under section 22.1 of the Act respecting the governance and management of the information resources of public bodies and government enterprises, enacted by section 16.

33. This Act comes into force on 7 March 2018, except

(1) the provisions of section 9, to the extent that it enacts paragraph 2 of section 13 and section 16.7 of the Act respecting the governance and management of the information resources of public bodies and government enterprises, which come into force on 1 April 2019;

(2) the provisions of section 9, to the extent that it enacts paragraph 3 of section 13 of that Act, with respect to public bodies referred to in subparagraphs 4 to 5 of the first paragraph of section 2 of that Act, which come into force on 1 April 2020;

(3) the provisions of section 9, to the extent that it enacts paragraph 4 of section 13 of that Act

(*a*) with respect to public bodies referred to in subparagraphs 2, 3 and 6 of the first paragraph of section 2 of that Act whose personnel is not appointed in accordance with the Public Service Act (chapter F-3.1.1), which come into force on 1 April 2019; and

(*b*) with respect to public bodies referred to in subparagraphs 4 to 5 of the first paragraph of section 2 of that Act whose personnel is not appointed in accordance with the Public Service Act, which come into force on 1 April 2020; and

(4) the provisions of section 9, to the extent that it enacts paragraph 5 of section 13 of that Act, which come into force on 1 April 2020.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 29
AN ACT TO GIVE EFFECT MAINLY TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 28 MARCH 2017

Bill 146

Introduced by Mr. Carlos J. Leitão, Minister of Finance
Introduced 9 November 2017
Passed in principle 16 November 2017
Passed 6 December 2017
Assented to 7 December 2017

Coming into force: 7 December 2017

Legislation amended:

Tax Administration Act (chapter A-6.002)
Act constituting Capital régional et coopératif Desjardins (chapter C-6.1)
Act respecting duties on transfers of immovables (chapter D-15.1)
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)
Mining Tax Act (chapter I-0.4)
Taxation Act (chapter I-3)
Act respecting administrative justice (chapter J-3)
Act respecting labour standards (chapter N-1.1)
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)
Voluntary Retirement Savings Plans Act (chapter R-17.0.1)
Business Corporations Act (chapter S-31.1)
Act respecting the Québec sales tax (chapter T-0.1)
Act to give effect to the Budget Speech delivered on 4 June 2014 and to various other fiscal measures (2015, chapter 21)
Act to give effect mainly to fiscal measures announced in the Budget Speech delivered on 17 March 2016 (2017, chapter 1)

Regulations amended:

Regulation respecting the Taxation Act (chapter I-3, r. 1)
Regulation respecting pensionable employment (chapter R-9, r. 6)

(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes

This Act amends various Acts to give effect mainly to fiscal measures announced in the Budget Speech delivered on 28 March 2017, the November 2017 update of the Québec Economic Plan and in various Information Bulletins published in 2016 and 2017.

The Taxation Act is amended to introduce or modify fiscal measures specific to Québec. More specifically, the amendments deal with

(1) general tax reduction for individuals and simplification of the calculation of personal tax credits as of 1 January 2017;

(2) reverting to 65 the age of eligibility for the tax credit with respect to age;

(3) lowering to 62 the age of eligibility for the tax credit for experienced workers;

(4) introduction of a supplement for handicapped children requiring exceptional care as part of the refundable tax credit for child assistance;

(5) relaxation of the distance standard imposed for certain tax credits related to obtaining medical care;

(6) extension to 31 March 2018 of the eligibility period for the temporary refundable tax credit for eco-friendly renovation (RénoVert);

(7) introduction of a temporary refundable tax credit for the upgrading of residential waste water treatment systems;

(8) implementation of an income-averaging mechanism for forest producers;

(9) extension to all sectors of activity of the relaxation of the rules applicable to the transfer of family businesses;

(10) increase in the additional deduction for the transportation costs of small and medium-sized businesses;

(11) introduction of a deduction for innovative manufacturing corporations;

(12) introduction of a temporary refundable tax credit for major digital transformation projects;

(13) increase in tax credits in the cultural sector;

(14) introduction of a temporary refundable tax credit for the production of biodiesel fuel; and

(15) extension of the compensation tax for financial institutions until 31 March 2024.

The Act respecting the Régie de l'assurance maladie du Québec is amended to, among other things, abolish the health contribution for low- or middle-income taxpayers as of the year 2016 and for all taxpayers as of the year 2017.

The Act respecting the Québec sales tax is amended to, among other things,

(1) cease the payment to Ville de Montréal of the compensation for the elimination of the amusement tax; and

(*cont'd on next page*)

Explanatory notes (*cont'd*)

(2) introduce a residency requirement for the purposes of the rebate of the Québec sales tax to public service bodies.

In addition, 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 2014, 2015 and 2016. The Act gives effect mainly to harmonization measures announced in various Information Bulletins published in 2015 and 2016 and in the Budget Speeches delivered on 4 June 2014 and 26 March 2015. More specifically, the amendments deal with

(1) property used in the course of carrying on a farming or fishing business;

(2) deduction for individuals residing in certain remote areas;

(3) tax on split income;

(4) fiscal treatment of gifts in the context of death;

(5) new rules applicable to certain loans received and indebtedness incurred by corporations not resident in Canada; and

(6) zero-rated status for certain health-related supplies and taxation of purely cosmetic procedures supplied by charities.

Lastly, the Act makes various technical amendments as well as consequential and terminology-related amendments.

Chapter 29

AN ACT TO GIVE EFFECT MAINLY TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 28 MARCH 2017

[*Assented to 7 December 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. The Tax Administration Act (chapter A-6.002) is amended by inserting the following section after section 31.1:

"**31.1.0.1.** The Minister may, in accordance with the terms and conditions provided for in the second paragraph and after proceeding with the allocation under sections 31 and 31.1, if applicable, allocate an amount that the Minister must refund to a person under a fiscal law to stand in lieu of the guarantee that the person failed to furnish under section 232.4 or 232.7 of the Mining Act (chapter M-13.1), up to the difference between the total amount of the required guarantees and the amount of the guarantees furnished under sections 232.4 and 232.7.

The Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine the terms and conditions for the operations of the allocation provided for in the first paragraph, the information necessary for that allocation and the terms and conditions respecting communication of that information.

At the request of the Minister or a person expressly authorized by the Minister for that purpose, the information may be provided by the transfer of information files.

Where the Minister, by error or on the basis of inaccurate or incomplete information, has allocated to stand in lieu of the guarantee referred to in the first paragraph an amount greater than that which the Minister should have allocated, the excess amount is deemed, from the allocation, to stand in lieu of the guarantee."

2. Section 31.1.6 of the Act is amended by replacing "section 31 or 31.1.5" by "any of sections 31, 31.1.0.1 and 31.1.5".

3. Section 31.1.7 of the Act is amended by replacing "sections 31.1.1 to 31.1.6" by "sections 31.1.0.1 to 31.1.6".

4. (1) Section 93.2.1 of the Act is amended by replacing "subparagraph *b* of the first paragraph" in the second paragraph by "subparagraph *b*".

(2) Subsection 1 has effect from 5 January 2014.

ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS

5. (1) Section 19 of the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) is amended

(1) by replacing "and 6" in the seventh paragraph by ", 6 and 11";

(2) by replacing "7 to 12" in the eighth paragraph by "7 to 10 and 12";

(3) by replacing "$40,000,000" in subparagraph 8 of the tenth paragraph by "$85,000,000".

(2) Subsection 1 applies to a fiscal year that begins after 31 December 2016.

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

6. (1) The Act respecting duties on transfers of immovables (chapter D-15.1) is amended by inserting the following sections after section 4.2:

"**4.2.1.** Despite the first paragraph of section 4.1, a transferee is not required to pay the transfer duties that would have been otherwise payable as a consequence of the application of that paragraph if, at a particular time in the 24-month period following the date of the transfer, the condition relating to the percentage of voting rights is no longer met by reason of

(*a*) the amalgamation of the transferee with one or more legal persons provided the transferor owns shares of the capital stock of the legal person resulting from that amalgamation that, throughout the period that begins immediately after that amalgamation and ends 24 months after the date of the transfer of the immovable, carry at least 90% of the voting rights that may be exercised under any circumstances at the annual meeting of shareholders of that legal person; or

(*b*) the dissolution of the transferee.

"**4.2.2.** Despite the second paragraph of section 4.1, a transferee is not required to pay the transfer duties that would have been otherwise payable as a consequence of the application of that paragraph if, at a particular time in the 24-month period following the date of the transfer, the transferor and the transferee that are parties to the transfer cease to be closely related legal persons by reason of

(*a*) the amalgamation of the transferor with the transferee;

(*b*) the amalgamation of the transferor with one or more legal persons, other than the transferee, provided the legal person resulting from that amalgamation is closely related to the transferee throughout the period that begins immediately after that amalgamation and ends 24 months after the date of the transfer of the immovable;

(*c*) the amalgamation of the transferee with one or more legal persons, other than the transferor, provided the legal person resulting from that amalgamation is closely related to the transferor throughout the period that begins immediately after that amalgamation and ends 24 months after the date of the transfer of the immovable; or

(*d*) the dissolution of the transferor or of the transferee.

For the purposes of subparagraphs *b* and *c* of the first paragraph, the second, third and fourth paragraphs of section 19 apply for the purpose of determining whether a legal person is closely related to a particular legal person at a particular time and, to that end, the second and third paragraphs of section 19 are to be read as if "at the time of the transfer" were replaced by "at the particular time"."

(2) Subsection 1 applies in respect of the transfer of an immovable that occurs after 17 March 2016.

7. (1) Section 4.3 of the Act is amended by replacing "section 4.2" by "sections 4.2 and 4.2.1".

(2) Subsection 1 applies in respect of the transfer of an immovable that occurs after 17 March 2016.

8. (1) Section 10.1 of the Act is amended

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

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

"The information contained in the notice of disclosure is sent to the Minister of Revenue by the municipality that received the notice."

(2) Subsection 1 applies in respect of the transfer of an immovable that occurs after 17 March 2016.

9. (1) Section 10.2 of the Act is amended

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

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

"The information contained in the notice of disclosure is sent to the Minister of Revenue by the municipality that received the notice."

(2) Subsection 1 applies in respect of the transfer of an immovable that occurs after 17 March 2016.

10. (1) Section 19 of the Act is amended by inserting the following subparagraph after subparagraph *b* of the first paragraph:

"(*b*.1) the transfer is made by a transferor that is a legal person to a transferee who is a natural person if,

i. subparagraph *b* does not apply in respect of the transfer,

ii. at a particular time in the period referred to in subparagraph *b*, the transferee acquires ownership of shares of the capital stock of the transferor as a consequence of a death, and

iii. immediately after the particular time, the transferee owns shares of the capital stock of the transferor carrying at least 90% of the voting rights that may be exercised under any circumstances at the annual meeting of shareholders of the transferor;".

(2) Subsection 1 applies in respect of the transfer of an immovable that occurs after 17 March 2016.

ACT TO ESTABLISH FONDACTION, LE FONDS DE DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS NATIONAUX POUR LA COOPÉRATION ET L'EMPLOI

11. (1) Section 19 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 by replacing subparagraph 2.1 of the eleventh paragraph by the following subparagraph:

"(2.1) the aggregate of the investments described in subparagraph 6 of that paragraph, determined without taking the investments made in a social economy enterprise within the meaning of the Social Economy Act (chapter E-1.1.1) into account, may not exceed 10% of the Fund's net assets at the end of the preceding fiscal year;".

(2) Subsection 1 applies to a fiscal year that begins after 31 May 2016.

MINING TAX ACT

12. (1) Section 1 of the Mining Tax Act (chapter I-0.4) is amended, in the first paragraph,

(1) by replacing paragraph 1 of the definition of "eligible operator" by the following paragraph:

"(1) during the fiscal year, is not developing any mineral substance in reasonable commercial quantities; and";

(2) by replacing the definition of "Near North" by the following definition:

""Near North" means the territory of Québec situated north of the 49th degree of north latitude and north of the St. Lawrence River and the Gulf of St. Lawrence, and south of the 55th degree of north latitude;".

(2) Paragraph 1 of subsection 1 applies to a fiscal year that begins after 30 June 2016.

(3) Paragraph 2 of subsection 1 applies in respect of exploration expenses incurred after 28 March 2017.

13. (1) Section 8.1.1 of the Act is amended by replacing the third paragraph by the following paragraph:

"Where 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 amount that would be determined as such for the fiscal year in respect of the mine if the second paragraph were read without reference to subparagraphs *d* and *e* of its subparagraph 1 and subparagraphs *a* to *e* of its subparagraph 2, the operator's mine-mouth output value for the fiscal year in respect of the mine is deemed to be equal to 10% of the amount so determined."

(2) Subsection 1 applies to a fiscal year that begins after 30 June 2016.

(3) In addition, subsection 1 applies to a fiscal year that begins before 1 July 2016 if the operator so elects by notifying the Minister of Revenue in writing on or before 31 December 2016.

14. (1) Section 16.9 of the Act is amended by replacing subparagraph *a* of subparagraph 1 of the second paragraph by the following subparagraph:

"(*a*) subject to sections 16.14 to 16.18, the aggregate of all amounts each of which is expenses incurred by the operator, after 30 March 2010 and before that time, to determine the existence of a mineral substance in Québec, to locate such a substance or to determine the extent or quality of such a substance, including expenses incurred in prospecting, carrying out geological, geophysical or geochemical surveys, drilling and trenching or digging test pits or preliminary

sampling and expenses for environmental studies or community consultations (including, despite subparagraphs i and ii, studies or consultations that are undertaken to obtain a right, licence or privilege to determine the existence of a mineral substance in Québec, to locate such a substance or to determine the extent or quality of such a substance), but not including

i. any pre-production development expense,

ii. any post-production development expense, or

iii. any expense that may reasonably be considered to be attributable to a mine which has come into production in reasonable commercial quantities or to an actual or potential extension of such a mine,".

(2) Subsection 1 applies in respect of expenses incurred after 28 February 2015.

TAXATION ACT

15. (1) Section 1 of the Taxation Act (chapter I-3), amended by section 63 of chapter 1 of the statutes of 2017, is again amended

(1) by striking out ", except for the purposes of Title VI.1 of Book VII," in the definition of "share";

(2) by replacing "except for the purposes of Titles VI.1 and VI.2 of Book VII" in the definition of "paid-up capital" by "except for the purposes of Title VI.2 of Book VII";

(3) by replacing paragraph *b* of the definition of "balance-due day" by the following paragraph:

"(*b*) where the taxpayer is a trust,

i. in the case where the taxation year of the trust ended immediately before the time at which the trust was subject to a loss restriction event, the day that is

(1) if the particular time at which the taxation year ends occurs in a calendar year and after the end of another taxation year that ended on 15 December of that calendar year because of an election provided for in section 1121.7, 90 days after the end of the other taxation year,

(2) if subparagraph 1 does not apply and the trust's particular taxation year that begins immediately after the particular time ends in the calendar year that includes the particular time, the balance-due day of the trust for the particular taxation year, and

(3) if subparagraphs 1 and 2 do not apply, 90 days after the end of the calendar year that includes the particular time, and

ii. in any other case, the day that is 90 days after the end of the taxation year;".

(2) Paragraph 3 of subsection 1 has effect from 21 March 2013.

16. Section 1.3 of the Act is amended by replacing "For the purposes of this Part, except Title VI.1 of Book VII," by "For the purposes of this Part,".

17. (1) Section 6.2 of the Act, replaced by section 64 of chapter 1 of the statutes of 2017, is amended, in the first paragraph,

(1) by replacing "fait lié à une restriction de pertes" in the portion before subparagraph *a* in the French text by "fait lié à la restriction de pertes";

(2) by striking out "subject to subparagraph *c*," in subparagraphs *a* and *b*;

(3) by striking out subparagraph *c*.

(2) Subsection 1 has effect from 21 March 2013.

18. (1) The Act is amended by inserting the following sections after section 7.18.1:

"**7.18.2.** For the purposes of Chapters III.1 and III.1.1 of Title I of Book VIII, where a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association holds an interest as a member of a partnership, the member shall not, solely because of its acquisition and holding of that interest, be considered to carry on any business of the partnership if

(*a*) 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;

(*b*) the member deals at arm's length with each general partner of the partnership; and

(*c*) the member, or the member together with persons and partnerships with which it does not deal at arm's length, holds interests in the partnership that have a fair market value of not more than 20% of the fair market value of the interests of all members in the partnership.

"**7.18.3.** For the purposes of Chapters III.1 and III.1.1 of Title I of Book VIII, each member of a partnership at any time is deemed at that time to own the portion of each property of the partnership equal to the proportion that the fair market value of the member's interest in the partnership at that time is of the fair market value of the interests of all members in the partnership at that time."

(2) Subsection 1, where it enacts section 7.18.2 of the Act, applies in respect of an investment in a limited partnership that is made or acquired after 20 April 2015.

(3) Subsection 1, where it enacts section 7.18.3 of the Act, has effect from 21 April 2015.

19. (1) The Act is amended by inserting the following section after section 7.19.1:

"**7.19.2.** For the purposes of sections 234.1, 428 to 451 and 454 to 462.0.1 and Title VI.5 of Book IV, where at any time a person or a partnership carries on a farming business and a fishing business, a property used at that time principally in a combination of the activities of the farming business and the fishing business is deemed to be used at that time principally in the course of carrying on a farming or fishing business."

(2) Subsection 1 applies in respect of the disposition or transfer of a property that occurs after 31 December 2013.

20. (1) Section 8 of the Act is amended by replacing "$6,650" in paragraph *f* by "$10,222".

(2) Subsection 1 applies from the taxation year 2017.

21. (1) Section 8.2 of the Act is amended

(1) by replacing "2007" in the portion before the formula in the first paragraph by "2017";

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

"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 multiple."

(2) Subsection 1 applies from the taxation year 2017.

22. (1) Section 21.0.1 of the Act is amended

(1) by replacing the portion of the definition of "majority-interest beneficiary" before paragraph *a* by the following:

""majority-interest beneficiary", of a trust at any time, means a person whose interest as a beneficiary, if any, at that time,";

(2) by replacing paragraphs *a* and *b* of the definition of "majority-interest beneficiary" in the French text by the following paragraphs:

"*a*) la juste valeur marchande de l'ensemble de sa participation, le cas échéant, à titre de bénéficiaire au revenu de la fiducie et des participations à titre de bénéficiaire au revenu de la fiducie de toutes les personnes auxquelles elle est affiliée excède 50 % de la juste valeur marchande de l'ensemble des participations à titre de bénéficiaire au revenu de la fiducie;

"*b*) la juste valeur marchande de l'ensemble de sa participation, le cas échéant, à titre de bénéficiaire au capital de la fiducie et des participations à titre de bénéficiaire au capital de la fiducie de toutes les personnes auxquelles elle est affiliée excède 50 % de la juste valeur marchande de l'ensemble des participations à titre de bénéficiaire au capital de la fiducie;".

(2) Subsection 1 has effect from 21 March 2013.

23. (1) Section 21.0.5 of the Act, enacted by section 72 of chapter 1 of the statutes of 2017, is amended

(1) by replacing the definition of "majority-interest beneficiary" by the following definition:

""majority-interest beneficiary" has the meaning that would be assigned by section 21.0.1 if the definition of that expression in that section were read without reference to ", if any,";";

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

""investment fund", at a particular time, means a trust, if

(*a*) at all times throughout the period that begins at the later of 21 March 2013 and the end of the calendar year in which it is created and that ends at the particular time, the trust has a class of units outstanding that would comply with the conditions prescribed for the purposes of section 1120 if section 1120R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) were read without its paragraph *b*; and

(*b*) at all times throughout the period that begins at the later of 21 March 2013 and the date on which it was created and that ends at the particular time, the trust

i. is resident in Canada,

ii. has no beneficiaries who have, for any reason, the right to receive directly from the trust an amount from the income or capital of the trust, other than beneficiaries whose interests as beneficiaries under the trust are fixed interests described by reference to units of the trust,

iii. follows a reasonable policy of investment diversification,

iv. limits its undertaking to the investing of its funds in property,

v. does not alone, or as a member of a group of persons, control a corporation, and

vi. does not hold

(1) property that the trust, or a person with which the trust does not deal at arm's length, uses in carrying on a business,

(2) immovable or real property, a real right in an immovable property or an interest in real property,

(3) Canadian resource property, foreign resource property, or a right or interest in Canadian resource property or foreign resource property, or

(4) more than 20% of the securities of any class of securities of a person (other than an investment fund or a mutual fund corporation that would meet the conditions of this paragraph, other than that of subparagraph ii, if it were a trust), unless at the particular time the securities (other than liabilities) of the person held by the trust have a total fair market value that does not exceed 10% of the equity value of the person and, at that time, the liabilities of the person held by the trust have a total fair market value that does not exceed 10% of the value of all of the liabilities of the person;";

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

""fixed interest", at a particular time of a person in a trust, means an interest of the person as a beneficiary (determined without reference to section 7.11.1) under the trust provided that no part 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 of, or the failure by any person to exercise, a power to appoint, other than a power to appoint 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 beneficiaries under the trust that would be 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 as a beneficiary under the trust;".

(2) Subsection 1 has effect from 21 March 2013. However,

(1) if a trust makes a valid election under paragraph *a* of subsection 6 of section 65 of the Budget Implementation Act, 2016, No. 2 (Statutes of Canada, 2016, chapter 12), subsection 1 has effect only from the first day of the trust's first taxation year 2014;

(2) if a trust makes a valid election under paragraph *b* of subsection 6 of section 65 of the Budget Implementation Act, 2016, No. 2, subsection 1 has effect only from the first day of the trust's first taxation year 2015;

(3) where the definition of "investment fund" in section 21.0.5 of the Act applies in respect of a trust created before 1 January 2016, paragraph *a* of the definition is to be read as if "the end of the calendar year" were replaced by "the date corresponding to the 90th day after the end of the calendar year".

(3) Chapter V.2 of Title II of Book I of Part I of the Act applies in relation to an election referred to in paragraph 1 or 2 of subsection 2. For the purposes of section 21.4.7 of the Act, a trust is deemed to have complied with a requirement of section 21.4.6 of the Act if the trust complies with it on or before 5 June 2018.

24. (1) Section 21.0.7 of the Act, enacted by section 72 of chapter 1 of the statutes of 2017, is amended by adding the following paragraph:

"(*f*) the acquisition or disposition of equity of the particular trust at a particular time if

i. the particular trust is an investment fund immediately before that time, and

ii. the acquisition or disposition is not part of a series of transactions or events that includes the particular trust ceasing to be an investment fund."

(2) Subsection 1 has effect from 21 March 2013. However, if a trust makes a valid election referred to in paragraph 1 or 2 of subsection 2 of section 23, subsection 1 has effect only from the first day of the trust's first taxation year 2014, in the case of an election referred to in that paragraph 1, and only from the first day of the trust's first taxation year 2015, in the case of an election referred to in that paragraph 2.

25. (1) Section 21.0.9 of the Act, enacted by section 72 of chapter 1 of the statutes of 2017, is amended by adding the following paragraph:

"(*c*) if, at any time as part of a series of transactions or events a person acquires a security (within the meaning assigned by the first paragraph of section 1129.70) and it can reasonably be concluded that one of the reasons for the acquisition, or for making any agreement or undertaking in respect of the acquisition, is to cause a condition in subparagraph v of paragraph *b* of the definition of "investment fund" in section 21.0.5 or in subparagraph 4 of subparagraph vi of that paragraph *b* to be satisfied at a particular time in respect of a trust, the condition is deemed not to be satisfied at the particular time in respect of the trust."

(2) Subsection 1 has effect from 21 March 2013. However, if a trust makes a valid election referred to in paragraph 1 or 2 of subsection 2 of section 23, subsection 1 has effect only from the first day of the trust's first taxation year 2014, in the case of an election referred to in that paragraph 1, and only from the first day of the trust's first taxation year 2015, in the case of an election referred to in that paragraph 2.

26. (1) The Act is amended by inserting the following section after section 21.0.10, enacted by section 72 of chapter 1 of the statutes of 2017:

"**21.0.11.** Where a trust is subject to a loss restriction event at a particular time, the following rules apply in respect of the trust for its taxation year that ends immediately before that time:

(*a*) paragraph *d* of subsection 2 of section 1000 is to be read as if "within 90 days after the end of" were replaced by "on or before the trust's balance-due day for", and the second paragraph of section 1086R57 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is to be read as if "within 90 days following the end of" were replaced by "on or before the trust's balance-due day for";

(*b*) the first paragraph of section 1086R77 of the Regulation respecting the Taxation Act is to be read as if "within 90 days after the end of" were replaced by "on or before the reporting person's balance-due day for";

(*c*) the first paragraph of section 1120.0.1 is to be read as if "before the 91st day after the end of" were replaced by "that occurs on or before the trust's balance-due day for"."

(2) Subsection 1 has effect from 21 March 2013. However, if a trust makes a valid election referred to in paragraph 1 or 2 of subsection 2 of section 23, subsection 1 has effect only from the first day of the trust's first taxation year 2014, in the case of an election referred to in that paragraph 1, and only from the first day of the trust's first taxation year 2015, in the case of an election referred to in that paragraph 2.

27. (1) Section 21.1 of the Act, amended by section 73 of chapter 1 of the statutes of 2017, is again amended by replacing the fourth paragraph by the following paragraph:

"Section 21.4.1 applies in respect of the control of a corporation for the purposes of sections 6.2 and 21.0.1 to 21.0.4, paragraph *b* of the definition of "investment fund" in section 21.0.5, paragraph *a* of section 21.0.6, paragraphs *c* and *d* of section 21.0.7, the fifth paragraph of section 21.3.1, sections 83.0.3, 93.4, 222 to 230.0.0.2, 308.1, 384, 384.4, 384.5, 418.26 to 418.30 and 485 to 485.18, paragraph *d* of section 485.42, subparagraph *d* of the third paragraph of section 559, sections 560.1.2, 564.4, 564.4.1, 727 to 737 and 737.18.9.2, subparagraph 2 of subparagraph i of subparagraph *b* of the second paragraph of section 771.8.5, subparagraphs *d* to *f* of the first paragraph of section 771.13,

paragraph *f* of section 772.13, sections 776.1.5.6, 776.1.12 and 776.1.13, paragraph *c* of the definition of "qualified corporation" in the first paragraph of sections 1029.8.36.0.3.46 and 1029.8.36.0.3.60, subparagraph iv of paragraph *b* of the definition of "specified corporation" in the first paragraph of section 1029.8.36.0.17, subparagraph *b* of the first paragraph of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2, paragraph *d* of the definition of "excluded corporation" in the first paragraph of section 1029.8.36.0.38, paragraph *c* of the definition of "qualified corporation" in the first paragraph of sections 1029.8.36.72.1, 1029.8.36.72.29, 1029.8.36.72.56 and 1029.8.36.72.83 and sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.171.3 and 1029.8.36.171.4."

(2) Subsection 1 has effect from 21 March 2013.

28. (1) Section 25 of the Act is amended by replacing the second paragraph by the following paragraph:

"The tax payable under section 750 by an individual referred to in the first paragraph is equal to the portion of the tax that the individual would pay, but for this paragraph, under that section on the individual's taxable income determined under section 24 if the individual were resident in Québec, that is the proportion, which is not to exceed 1, that that income earned in Québec is of the amount by which the aggregate of the amount that would have been the individual's income, computed without reference to section 1029.8.50, had the individual been resident in Québec on the last day of the taxation year and the amount that the individual included in computing that taxable income under section 726.35 or 726.43, exceeds any amount deducted by the individual under any of sections 726.20.2, 726.28, 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, 737.25 and 737.28 in computing that taxable income."

(2) Subsection 1 applies to a taxation year that ends after 17 March 2016.

29. (1) Section 77 of the Act is replaced by the following section:

"**77.** In computing income for a taxation year from an office or employment, an individual may deduct judicial or extrajudicial expenses paid by the individual in the year to collect, or to establish a right to, an amount owed to the individual that, if received by the individual, would be required by this Title to be included in computing the individual's income."

(2) Subsection 1 has effect from 1 January 2016.

30. (1) Section 99 of the Act, amended by section 89 of chapter 1 of the statutes of 2017, is again amended by replacing the portion of paragraph *f* before subparagraph i by the following:

"(*f*) where any part of a self-contained domestic establishment (in this paragraph referred to as the "work space") in which an individual resides is the principal place of business of the individual or a partnership of which the individual is a member, or is used exclusively for the purpose of earning income from a business and on a regular and continuous basis for meeting clients, customers or patients of the individual or partnership in the course of the business, as the case may be, except a work space that relates to the operation of a private residential home or a tourist accommodation establishment that is a tourist home or bed and breakfast establishment, within the meaning of the regulations made under the Act respecting tourist accommodation establishments (chapter E-14.2), where the individual or partnership holds a classification certificate of the appropriate class to which the tourist accommodation establishment belongs, issued under that Act, the following rules apply:".

(2) Subsection 1 has effect from 15 April 2016.

31. (1) Section 105.2.1 of the Act is amended by replacing subparagraph *c* of the second paragraph by the following subparagraph:

"(*c*) where the incorporeal capital property is at that time a qualified farm or fishing property (within the meaning assigned by section 726.6) of the taxpayer, the capital property deemed to have been disposed of by the taxpayer as a consequence of the application of subparagraph *b* is deemed to be a qualified farm or fishing property of the taxpayer at that time."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

32. (1) Section 105.2.2 of the Act is amended by replacing subparagraph *c* of the second paragraph by the following subparagraph:

"(*c*) where the incorporeal capital property is at that time a qualified farm or fishing property (within the meaning assigned by section 726.6) of the taxpayer, the capital property deemed to have been disposed of by the taxpayer as a consequence of the application of subparagraph *b* is deemed to be a qualified farm or fishing property of the taxpayer at that time."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

33. (1) Section 105.3 of the Act is amended

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

"**105.3.** For the purposes of Title VI.5 of Book IV and of paragraph *b* of section 28 as it applies for the purposes of that Title, an amount included under paragraph *b* of section 105 in computing a taxpayer's income for a particular taxation year from a business is deemed to be a taxable capital gain of the taxpayer for the year from the disposition in the year of a qualified farm or fishing property, within the meaning of section 726.6, to the extent of the lesser of";

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

"iii. 1/2 of the aggregate of all amounts each of which is the taxpayer's proceeds from a disposition in the particular year or a preceding taxation year that ends after 17 October 2000 of incorporeal capital property in respect of the business that was, at the time of disposition, a qualified farm property, a qualified fishing property or a qualified farm or fishing property of the taxpayer; and";

(3) by replacing subparagraphs i and ii of subparagraph *b* of the second paragraph by the following subparagraphs:

"i. that portion of an amount deemed under subparagraph ii of paragraph *a* of section 105, as it applied in respect of the business to a fiscal period that begins after 31 December 1987 and ends before 23 February 1994, to be a taxable capital gain of the taxpayer that may reasonably be attributed to a disposition of a property that was, at the time of disposition, a qualified farm property of the taxpayer, or

"ii. an amount deemed under this division to be a taxable capital gain of the taxpayer for a taxation year preceding the particular year from the disposition of a property that was, at the time of disposition, a qualified farm property, a qualified fishing property or a qualified farm or fishing property of the taxpayer.";

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

"i. an incorporeal capital amount of the taxpayer in respect of the business that is payable or disbursed in relation to a property that was, at the time of disposition, a qualified farm property disposed of by the taxpayer in a preceding taxation year that begins after 31 December 1987 but that ends before 28 February 2000, or";

(5) by replacing subparagraph i of subparagraph *b* of the third paragraph by the following subparagraph:

"i. an incorporeal capital amount of the taxpayer in respect of the business that is payable or disbursed in relation to a property that was, at the time of disposition, a qualified farm property disposed of by the taxpayer in the particular year or a preceding taxation year that ends after 27 February 2000 but before 18 October 2000, or";

(6) by replacing subparagraph i of subparagraph *c* of the third paragraph by the following subparagraph:

"i. an incorporeal capital amount of the taxpayer in respect of the business that is payable or disbursed in relation to a property that was, at the time of disposition, a qualified farm property, a qualified fishing property or a qualified farm or fishing property disposed of by the taxpayer in the particular year or a preceding taxation year that ends after 17 October 2000, or";

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

"For the purposes of this section, "qualified farm property" and "qualified fishing property" have the meaning assigned by section 726.6, as it read before subparagraphs *a* and *a*.0.1 of the first paragraph of that section were struck out."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

34. (1) Section 105.4 of the Act is repealed.

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

35. (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 (other than a pertinent 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 received or an indebtedness incurred after 28 March 2012.

36. (1) The Act is amended by inserting the following sections after section 113:

"**113.1.** For the purposes of section 113 and subject to section 127.19, "pertinent loan or indebtedness" means a loan received, or an indebtedness incurred, at any time, by a corporation not resident in Canada (in this section referred to as the "subject corporation"), or by a partnership of which the subject corporation is, at that time, a member, if the loan or indebtedness is an amount owing to a corporation resident in Canada (in this section and sections 113.2 and 113.3 referred to as the "Canadian corporation") or to a qualifying Canadian partnership in respect of a Canadian corporation and if

(*a*) section 113 would, in the absence of this section, apply to the amount owing;

(*b*) the amount becomes owing after 28 March 2012;

(*c*) at that time, the Canadian corporation is controlled by

i. the subject corporation, or

ii. a corporation not resident in Canada that does not deal at arm's length with the subject corporation; and

(*d*) a valid election has been made, in relation to the amount owing, under subparagraph i or ii of paragraph *d* of subsection 2.11 of section 15 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) by

i. where the amount is owing to the Canadian corporation, the Canadian corporation and a corporation not resident in Canada that controls the Canadian corporation, or

ii. where the amount is owing to the qualifying Canadian partnership, all the members of the qualifying Canadian partnership and a corporation not resident in Canada that controls the Canadian corporation.

Chapter V.2 of Title II of Book I applies in relation to an election made under subparagraph i or ii of paragraph *d* of subsection 2.11 of section 15 of the Income Tax Act.

"**113.2.** Where an election referred to in subparagraph *d* of the first paragraph of section 113.1 is, as a consequence of the application of subsection 2.12 of section 15 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), deemed to have been made on or before the date on which it had to be made, the Canadian corporation that is one of the electors incurs a penalty of $100 for each month or part of a month during the period beginning on that date and ending on the day on which the election was actually made.

"**113.3.** For the purposes of this section and section 113.1:

(*a*) "qualifying Canadian partnership", at any time, in respect of a Canadian corporation, means a partnership each member of which is, at that time, the Canadian corporation or another corporation resident in Canada to which the Canadian corporation is, at that time, related; and

(*b*) any person who is (or is deemed under this paragraph to be) a member of a partnership that is a member of a particular partnership is deemed to be a member of the particular partnership."

(2) Subsection 1 applies in respect of a loan received or an indebtedness incurred after 28 March 2012.

(3) For the purposes of section 21.4.7 of the Act in respect of an election referred to in subparagraph *d* of the first paragraph of section 113.1 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 5 June 2018.

37. (1) The Act is amended by inserting the following after section 127.15:

"**DIVISION VIII**

"DEEMED INTEREST INCOME

"**127.16.** In this division,

"Canadian corporation" means a corporation resident in Canada;

"qualifying Canadian partnership", at any time, in respect of a Canadian corporation, means a partnership each member of which is, at that time, the Canadian corporation or another corporation resident in Canada to which the Canadian corporation is, at that time, related.

For the purposes of this division,

(*a*) either of the following is a pertinent loan or indebtedness:

i. a pertinent loan or indebtedness within the meaning of section 113.1, or

ii. a pertinent loan or indebtedness within the meaning of subsection 11 of section 212.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); and

(*b*) any person who is (or is deemed under this subparagraph to be) a member of a partnership that is a member of a particular partnership is deemed to be a member of the particular partnership.

Where a loan or indebtedness is a pertinent loan or indebtedness within the meaning of subparagraph ii of subparagraph *a* of the second paragraph, Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *c* of subsection 11 of section 212.3 of the Income Tax Act in respect of the loan or indebtedness.

"**127.17.** Where, at any time in a taxation year of a Canadian corporation or in a fiscal period of a qualifying Canadian partnership in respect of a Canadian corporation, a corporation not resident in Canada, or a partnership of which a corporation not resident in Canada is a member, owes an amount to the Canadian corporation or the qualifying Canadian partnership, as the case may be, and the amount owing is a pertinent loan or indebtedness, the following rules apply:

(*a*) Division VII does not apply in respect of the amount owing; and

(*b*) subject to section 127.18, the amount, if any, determined by the following formula is to be included in computing the income of the Canadian corporation for the year or of the qualifying Canadian partnership for the fiscal period, as the case may be:

A – B.

In the formula in the first paragraph,

(*a*) A is the amount that is the greater of

i. the amount of interest that should be included in computing the income of the Canadian corporation for the year or of the qualifying Canadian partnership for the fiscal period, as the case may be, in respect of the amount owing for the period in the year, or the fiscal period, during which the amount owing was a pertinent loan or indebtedness (in this paragraph referred to as the "particular period") if that interest were computed at the prescribed rate for that period, and

ii. the aggregate of all amounts of interest payable for the particular period by the Canadian corporation, the qualifying Canadian partnership, a particular person resident in Canada with which the Canadian corporation did not, at the time the amount owing arose, deal at arm's length or a partnership of which the Canadian corporation or the particular person is a member, in respect of a debt obligation—arisen as part of a series of transactions or events that includes the transaction by which the amount owing arose—to the extent that the proceeds of the debt obligation may reasonably be considered to have directly or indirectly funded, in whole or in part, the amount owing; and

(*b*) B is an amount included in computing the income of the Canadian corporation for the year or of the qualifying Canadian partnership for the fiscal period, as the case may be, as, or in lieu of, full or partial payment of interest on the amount owing for the particular period.

"**127.18.** No amount is to be included under section 127.17 in computing the income of a Canadian corporation in respect of a pertinent loan or indebtedness, within the meaning of subparagraph ii of subparagraph *a* of the second paragraph of section 127.16, for the 180-day period that begins at any time a parent referred to in section 212.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) acquires control of the Canadian corporation, if the Canadian corporation was not controlled by a corporation not resident in Canada immediately before that time.

"**127.19.** A particular loan or indebtedness is deemed not to be a pertinent loan or indebtedness if, because of a provision of a tax agreement, the amount that would, but for this section, be included in computing the income of the Canadian corporation for any taxation year or of the qualifying Canadian partnership for any fiscal period, as the case may be, in respect of the particular loan or indebtedness is less than it would be if no tax agreement applied."

(2) Subsection 1 applies to a taxation year or fiscal period that ends after 28 March 2012. However, where section 127.18 of the Act applies in respect of an acquisition of control of a corporation resident in Canada that occurs before 15 October 2012, it is to be read as follows:

"**127.18.** No amount is to be included under section 127.17 in computing the income of a Canadian corporation in respect of a pertinent loan or indebtedness, within the meaning of subparagraph ii of subparagraph *a* of the second paragraph of section 127.16, for the period that begins on 29 March 2012 and ends on 13 April 2013, if at any time a parent referred to in section 212.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) acquires control of the Canadian corporation and the Canadian corporation was not controlled by a corporation not resident in Canada immediately before that time."

(3) For the purposes of section 21.4.7 of the Act in respect of an election referred to in the third paragraph of section 127.16 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 5 June 2018.

38. (1) Section 135.2 of the Act is amended by replacing paragraph *d* by the following paragraph:

"(*d*) an amount it pays during the year as judicial or extrajudicial expenses to recover an amount owing to it for services it provided."

(2) Subsection 1 has effect from 1 January 2016.

39. (1) Section 142.1 of the Act is amended by replacing subparagraph *c* of the second paragraph by the following subparagraph:

"(*c*) C is the aggregate of all amounts each of which is an amount determined under any of sections 105, 105.3 and 105.4, as it read before being repealed, for the year or a preceding taxation year and in respect of which a deduction can reasonably be considered to have been claimed by the taxpayer under Title VI.5 of Book IV;".

(2) Subsection 1 has effect from 1 January 2014.

40. Section 155 of the Act is replaced by the following section:

"**155.** A taxpayer may deduct any amount the taxpayer pays as expenses incurred in making any representation relating to a business carried on by the taxpayer or to obtain a license, permit, franchise or trademark relating to that business if such representation is made

(*a*) to the government of a country, province or state or to a municipal or public body performing a function of government in Canada; or

(*b*) to a mandatary of a government or body mentioned in paragraph *a*, if such a mandatary is authorized by law to make rules or regulations relating to the business carried on by the taxpayer."

41. (1) The heading of Division VIII.5 of Chapter III of Title III of Book III of Part I of the Act is replaced by the following heading:

"ADDITIONAL DEDUCTION FOR TRANSPORTATION COSTS INCURRED BY REMOTE SMALL AND MEDIUM-SIZED BUSINESSES".

(2) Subsection 1 applies to a taxation year that begins after 28 March 2017.

42. (1) Section 156.11 of the Act is amended

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

""cost of capital" of a qualified corporation for a taxation year means the amount determined in respect of the corporation for the year under the definition of "cost of capital" in section 5202 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);";

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

""cost of labour" of a qualified corporation for a taxation year means the amount determined in respect of the corporation for the year under the definition of "cost of labour" in section 5202 of the Income Tax Regulations made under the Income Tax Act;";

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

""qualified corporation" for a taxation year means a Canadian-controlled private corporation more than 50% of the cost of labour or cost of capital of which for the taxation year is attributable to a business that it operates in a special remote area;";

(4) by replacing the portion of the definition of "additional deduction rate" before paragraph *a* by the following:

""additional deduction rate" that applies to a qualified corporation or a manufacturing corporation for a taxation year means, in the case of a qualified corporation for the year, 10% and, in the case of a manufacturing corporation for the year, subject to sections 156.12 and 156.13,";

(5) by replacing paragraph *d* of the definition of "additional deduction rate" by the following paragraph:

"(*d*) 10%, 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;".

(2) Subsection 1 applies to a taxation year that begins after 28 March 2017.

43. (1) Section 156.14 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

"(*a*) the amount obtained by multiplying its gross revenue for the year by the additional deduction rate applicable to it for the year, if 10% is the additional deduction rate that would be applicable to it for the year in the absence of section 156.13; or".

(2) Subsection 1 applies to a taxation year that begins after 28 March 2017.

44. (1) The Act is amended by inserting the following section after section 156.14.1:

"**156.14.2.** Subject to section 156.15, a qualified corporation for a taxation year that does not deduct any amount under section 156.14 for the 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."

(2) Subsection 1 applies to a taxation year that begins after 28 March 2017.

45. (1) Section 156.15 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

"**156.15.** Despite sections 156.14 and 156.14.2, the amount of the deduction to which a corporation is entitled under each of those sections 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";

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

"(*a*) A is the amount of the deduction to which the corporation is entitled for the taxation year under section 156.14 or 156.14.2, as the case may be, determined without reference to this section; and".

(2) Subsection 1 applies to a taxation year that begins after 28 March 2017.

46. (1) Section 171 of the Act is amended by replacing the second paragraph by the following paragraph:

"However, the outstanding debts referred to in sections 169 and 170 do not include an amount outstanding at the particular time in relation to a debt or other obligation that is

(*a*) an obligation to pay an amount to

i. an insurance corporation not resident in Canada to the extent that the amount outstanding was, for the insurance corporation's taxation year that included the particular time, designated insurance property in relation to an insurance business carried on in Canada through an establishment, or

ii. an authorized foreign bank, if the bank uses or holds the amount outstanding at the particular time in its Canadian banking business; or

(*b*) a debt obligation described in subparagraph ii of subparagraph *a* of the second paragraph of section 127.17, to the extent that the proceeds of the debt obligation can reasonably be considered to directly or indirectly fund at the particular time, in whole or in part, a pertinent loan or indebtedness (as defined in subparagraph ii of subparagraph *a* of the second paragraph of section 127.16) owing to the corporation or another corporation resident in Canada that does not, at the particular time, deal at arm's length with the corporation."

(2) Subsection 1 applies to a taxation year that ends after 28 March 2012, unless a valid election has been made by a taxpayer under subsection 3 of section 49 of the Jobs and Growth Act, 2012 (Statutes of Canada, 2012, chapter 31), in which case it applies to a taxation year that ends after 13 August 2012.

(3) Chapter V.2 of Title II of Book I of Part I of the Taxation Act (chapter I-3) applies in relation to an election made under subsection 3 of section 49 of the Jobs and Growth Act, 2012. However, for the application of section 21.4.7 of the Taxation Act to 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 5 June 2018.

47. (1) Section 172 of the Act is amended, in the first paragraph,

(1) by replacing "174" in the portion before subparagraph *a* by "174.0.1";

(2) by inserting the following subparagraphs after subparagraph *b*.5:

"(*b*.5.1) "specified right", at any time in respect of a property, means a right to, at that time, hypothecate, mortgage, assign, pledge or in any way encumber the property to secure payment of an obligation—other than a particular debt or other particular obligation described in paragraph *a* of section 174 or a debt or other obligation described in subparagraph ii of paragraph *d* of that section—or to use, invest, sell or otherwise dispose of the property unless it is established by the taxpayer that all of the proceeds (net of costs) received, or that would be received, from exercising the right must first be applied to reduce an amount described in subparagraph i or ii of paragraph *d* of section 174;

"(*b*.5.2) "security interest", in respect of a property, means a right or an interest in the property that secures payment of an obligation;".

(2) Subsection 1 applies to a taxation year that begins after 31 December 2014.

48. (1) Section 174 of the Act is replaced by the following section:

"**174.** For the purposes of sections 169 to 172, the rules set out in section 174.0.1 apply at any time in respect of a taxpayer if at that time

(*a*) the taxpayer has a particular amount outstanding as or on account of a particular debt or other particular obligation to pay an amount to a person (in this section and section 174.0.1 referred to as the "intermediary");

(*b*) the intermediary is neither

i. a person resident in Canada with whom the taxpayer does not deal at arm's length, nor

ii. a person that is, in respect of the taxpayer, a specified person not resident in Canada;

(*c*) the intermediary or a person that does not deal at arm's length with the intermediary

i. has an amount outstanding as or on account of a debt or other obligation to pay an amount to a particular person that is, in respect of the taxpayer, a specified person not resident in Canada (the debt or other obligation referred to in this section and section 174.0.1 as the "intermediary debt") that meets either of the following conditions:

(1) recourse in respect of the debt or other obligation is limited in whole or in part, either immediately or in the future and either absolutely or contingently, to the particular debt or other particular obligation, or

(2) it can reasonably be concluded that all or a portion of the particular amount became owing, or was permitted to remain owing, because all or a portion of the debt or other obligation was entered into or was permitted to remain outstanding, or the intermediary anticipated that all or a portion of the debt or other obligation would become owing or remain outstanding, or

ii. has a specified right in respect of a particular property that was granted directly or indirectly by a particular person that is, in respect of the taxpayer, a specified person not resident in Canada and the existence of the specified right is required under the terms and conditions of the particular debt or other particular obligation, or it can reasonably be concluded that all or a portion of the particular amount became owing, or was permitted to remain owing, because

(1) the specified right was granted, or

(2) the intermediary anticipated that the specified right would be granted; and

(*d*) the aggregate of all amounts—each of which is, in respect of the particular debt or other particular obligation, an amount outstanding as or on account of an intermediary debt or the fair market value of a particular property described in subparagraph ii of paragraph *c*—is equal to at least 25% of the total of

i. the particular amount, and

ii. the aggregate of all amounts each of which is an amount (other than the particular amount) that the taxpayer, or a person that does not deal at arm's length with the taxpayer, has outstanding as or on account of a debt or other obligation to pay an amount to the intermediary under the agreement, or an agreement that is connected to the agreement, under which the debt or other obligation was entered into if

(1) the intermediary is granted a security interest in respect of a property that is the intermediary debt or the particular property, as the case may be, and

the security interest secures the payment of two or more debts or other obligations that include the debt or other obligation and the particular debt or other particular obligation, and

(2) each security interest that secures the payment of a debt or other obligation referred to in subparagraph 1 secures the payment of every debt or other obligation referred to in that subparagraph."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2014.

49. (1) The Act is amended by inserting the following section after section 174:

"**174.0.1.** The rules to which section 174 refers in respect of a taxpayer at any time are as follows:

(*a*) the portion of the particular amount, at that time, referred to in paragraph *a* of section 174 that is equal to the lesser of the following amounts is deemed to be an amount outstanding as or on account of a debt or other obligation to pay an amount to the particular person referred to in subparagraph i or ii of paragraph *c* of section 174 and not to the intermediary:

i. the amount outstanding as or on account of the intermediary debt or the fair market value of the particular property referred to in subparagraph ii of paragraph *c* of section 174, as the case may be, and

ii. the proportion of the particular amount that the amount outstanding or the fair market value, as the case may be, is of the aggregate of all amounts each of which is

(1) an amount outstanding as or on account of an intermediary debt in respect of the particular debt or other particular obligation, owed to the particular person or any other person that is, in respect of the taxpayer, a specified person not resident in Canada, or

(2) the fair market value of a particular property referred to in subparagraph ii of paragraph *c* of section 174 in respect of the particular debt or other particular obligation, and

(*b*) the portion of the interest paid or payable by the taxpayer, in respect of a period throughout which subparagraph *a* applies, on the particular debt or other particular obligation referred to in paragraph *a* of section 174 that is equal to the amount determined by the following formula is deemed to be paid or payable by the taxpayer to the particular person, and not to the intermediary, as interest for the period on the amount deemed under subparagraph *a* to be outstanding to the particular person:

A × B/C.

In the formula in subparagraph *b* of the first paragraph,

(*a*) A is the interest paid or payable;

(*b*) B is the average of all amounts each of which is an amount that is deemed under subparagraph *a* of the first paragraph to be outstanding to the particular person at a time during the period; and

(*c*) C is the average of all amounts each of which is the particular amount outstanding at a time during the period."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2014.

50. (1) Section 174.1 of the Act is amended by replacing "174" in the portion before paragraph *a* by "174.0.1".

(2) Subsection 1 applies to a taxation year that begins after 31 December 2014.

51. (1) Section 175.5 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

"(*b*) an expenditure, other than an expenditure of a capital nature, made by the individual or partnership, that may reasonably be considered to relate to both the work space in connection with the operation of a tourist accommodation establishment that is a tourist home or bed and breakfast establishment, within the meaning of the regulations made under the Act respecting tourist accommodation establishments (chapter E-14.2), and the part of the establishment, other than the work space, is deemed to be an expenditure relating solely to the work space if the individual or partnership holds a classification certificate of the appropriate class to which the tourist accommodation establishment belongs, issued under that Act;".

(2) Subsection 1 has effect from 15 April 2016.

52. (1) Section 231.2 of the Act is amended by replacing paragraph *c* by the following paragraph:

"(*c*) a deemed disposition by reason of the application of Division III of Chapter III of Title VII and the property is

i. a property referred to in paragraph *a* or *b*, and

ii. the subject of a gift to which section 752.0.10.10.0.1 applies and that is made by the taxpayer's succession to a qualified donee that, in the case of a property referred to in paragraph *b*, is not a private foundation; or".

(2) Subsection 1 applies from the taxation year 2016.

53. Section 231.5 of the Act is repealed.

54. (1) Section 232 of the Act is amended

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

"However, the disposition of depreciable property does not give rise to a capital loss and the following dispositions do not give rise to a capital gain:

(*a*) the disposition of a cultural property described in the third paragraph, the disposition of the bare ownership of such property made in the course of a recognized gift with reserve of usufruct or use or the disposition of a musical instrument resulting from a gift described in paragraph *e* of section 710 or in the definition of "total musical instrument gifts" in the first paragraph of section 752.0.10.1; or

(*b*) a deemed disposition, by reason of the application of Division III of Chapter III of Title VII, of a property referred to in subparagraph *a* of a taxpayer, where the property is the subject of a gift in respect of which section 752.0.10.10.0.1 applies and that gift is made by the taxpayer's succession to a donee that would be one of the following donees if the disposition were made at the time the succession makes the gift:

i. an institution or a public authority referred to in subparagraph *a* of the third paragraph,

ii. a certified archival centre,

iii. a recognized museum, or

iv. an entity referred to in any of paragraphs *a* to *e* of the definition of "total musical instrument gifts" in the first paragraph of section 752.0.10.1.";

(2) by replacing "the second paragraph" in the portion of the third paragraph before subparagraph *a* by "subparagraph *a* of the second paragraph";

(3) by striking out the fourth paragraph.

(2) Subsection 1 applies from the taxation year 2016.

55. (1) Section 234.1 of the Act is amended, in paragraph *c*,

(1) by replacing subparagraph ii by the following subparagraph:

"ii. a share of the capital stock of a family farm or fishing corporation of the taxpayer, within the meaning of subparagraph *a*.2 of the first paragraph of section 451, or an interest in a family farm or fishing partnership of the taxpayer, within the meaning of subparagraph *h* of that paragraph, or";

(2) by striking out subparagraph iv.

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

56. (1) Section 254.1.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**254.1.1.** For the purposes of section 254 and Divisions II to IV, other than section 259, if an individual encumbers a property that is the individual's principal residence or a qualified farm or fishing property within the meaning of section 726.6 with a real servitude, the following rules apply:".

(2) Subsection 1 applies in respect of a real servitude established after 31 December 2013.

57. Section 310 of the Act is amended by striking out "965.20,".

58. (1) Section 312 of the Act is amended by replacing paragraph *f*.1 by the following paragraph:

"(*f*.1) an amount received as an award or reimbursement in respect of judicial or extrajudicial expenses, other than those relating to a partition or settlement of property arising out of, or on a breakdown of, a marriage, paid to collect or establish a right to a retiring allowance or a benefit under a pension plan, other than a benefit under the Act respecting the Québec Pension Plan (chapter R-9) or a similar plan, within the meaning of that Act, in respect of employment;".

(2) Subsection 1 has effect from 1 January 2016.

59. (1) Section 336 of the Act is amended by replacing "legal costs or professional fees" in subparagraphs i and ii of paragraph *e*.1 by "judicial or extrajudicial expenses".

(2) Subsection 1 has effect from 1 January 2016.

60. (1) Section 336.0.5 of the Act is amended

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

"**336.0.5.** A taxpayer may, in computing income for a taxation year, deduct any amount paid by the taxpayer as judicial or extrajudicial expenses incurred for any of the following purposes, to the extent that the taxpayer has not been reimbursed, is not entitled to be reimbursed, and did not deduct the amount in computing income for a preceding taxation year:";

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

"The first paragraph applies only if the judicial or extrajudicial expenses referred to in that paragraph were incurred by the taxpayer or, where the taxpayer is required to pay such expenses under an order of a competent court, by the taxpayer's spouse or former spouse or by the father or mother of the taxpayer's child."

(2) Subsection 1 has effect from 1 January 2016.

61. (1) Section 350.2 of the Act is amended by replacing "$8.25" in subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the first paragraph by "$11.00".

(2) Subsection 1 applies from the taxation year 2016.

62. (1) Section 395 of the Act is amended

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

"(*a*) any expense incurred by the taxpayer (other than an expense incurred in drilling or completing an oil or gas well or in building a temporary access road to, or preparing a site in respect of, any such well) for the purpose of determining the existence, location, extent or quality of an accumulation of petroleum or natural gas (other than a mineral resource) in Canada, including

i. a geological, geophysical or geochemical expense, or

ii. an expense for environmental studies or community consultations (including studies or consultations that are undertaken to obtain a right, licence or privilege for the purpose of determining the existence, location, extent or quality of an accumulation of petroleum or natural gas in Canada);";

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

"(*c*) any expense incurred by the taxpayer (other than an expense incurred in drilling or completing an oil or gas well or in building a temporary access road to, or preparing a site in respect of, any such well) for the purpose of determining the existence, location, extent or quality of a mineral resource in Canada including any expense incurred in the course of prospecting, carrying out geological, geophysical or geochemical surveys, drilling and trenching or digging test pits or preliminary sampling and any expense for environmental studies or community consultations (including, despite subparagraph i, studies or consultations that are undertaken to obtain a right, licence or privilege for the purpose of determining the existence, location, extent or quality of such a mineral resource), but not including

i. any Canadian development expense, and

ii. any expense that may reasonably be related to a mine in the mineral resource that has come into production in reasonable commercial quantities or to an actual or potential extension of such a mine;".

(2) Subsection 1 applies in respect of expenses incurred after 28 February 2015.

63. (1) Section 422 of the Act is amended by striking out "*inter vivos*" in subparagraph ii of paragraph *c*.

(2) Subsection 1 applies from the taxation year 2016.

64. (1) Section 444 of the Act is amended

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

"i. a share of the capital stock of a family farm or fishing corporation of the individual or an interest in a family farm or fishing partnership of the individual, or";

(2) by replacing "fishing or farming" in subparagraph ii of subparagraph *a* of the first paragraph by "farming or fishing";

(3) by replacing subparagraph 2 of subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

"(2) if the property is land, other than land to which subparagraph 1 applies, or a share of the capital stock of a family farm or fishing corporation of the individual, the adjusted cost base of the property to the individual immediately before the time of the disposition of the property,";

(4) by replacing the portion of subparagraph iii of subparagraph *a* of the second paragraph before subparagraph 1 by the following:

"iii. if the property is, immediately before the individual's death, an interest in a family farm or fishing partnership of the individual, other than an interest to which section 636 applies, the following rules apply:".

(2) Subsection 1 has effect from 1 January 2014.

65. (1) Section 450 of the Act is amended

(1) by replacing "fishing or farming" in subparagraph i of subparagraph *c* of the first paragraph by "farming or fishing";

(2) by replacing subparagraph ii of subparagraph *c* of the first paragraph by the following subparagraph:

"ii. a share of the capital stock of a Canadian corporation that would, immediately before the beneficiary's death, be a share of the capital stock of a family farm or fishing corporation of the settlor, if the settlor owned the share at that time and subparagraph i of subparagraph *a*.2 of the first paragraph of section 451 were read without reference to "in which the individual or the spouse, a child or the father or mother of the individual was actively engaged on a regular and continuous basis (or, in the case of property used in the operation of a woodlot, was engaged to the extent required by a prescribed forest management plan in respect of that woodlot)", or";

(3) by striking out subparagraph iii of subparagraph *c* of the first paragraph;

(4) by replacing subparagraph iv of subparagraph *c* of the first paragraph by the following subparagraph:

"iv. an interest in a partnership that carried on in Canada a farming or fishing business in which it used all or substantially all of the property;";

(5) by replacing subparagraph *d* of the first paragraph by the following subparagraph:

"(*d*) in the case of a property referred to in subparagraph ii or iv of subparagraph *c*, the property, or a property for which the property was substituted, transferred to the trust by the settlor was, immediately before the transfer, a share of the capital stock of a family farm or fishing corporation of the settlor or an interest in a family farm or fishing partnership of the settlor;";

(6) by replacing subparagraph 2 of subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

"(2) if the property is land, other than land to which subparagraph 1 applies, or, immediately before the beneficiary's death, a share referred to in subparagraph ii of subparagraph *c* of the first paragraph, the adjusted cost base of the property to the trust immediately before the time of the disposition of the property,";

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

"iii. if the property is described in subparagraph ii or iv of subparagraph *c* of the first paragraph, section 422 does not apply to the trust and the child in respect of the transfer of the property and section 653 does not apply to the trust in respect of the property,".

(2) Subsection 1 has effect from 1 January 2014.

66. (1) Section 450.5 of the Act is amended by replacing subparagraphs ii and iii of subparagraph *b* of the first paragraph by the following subparagraphs:

"ii. in the case of the individual referred to in section 444, the property is land, other than land to which subparagraph i applies, a share of the capital stock of a family farm or fishing corporation or an interest in a family farm or fishing partnership, the adjusted cost base of the property to the individual immediately before the time of the disposition of the property, or

"iii. in the case of the trust referred to in section 450, the property is land, other than land to which subparagraph i applies, a share referred to in subparagraph ii of subparagraph *c* of the first paragraph of that section, or an interest in a partnership described in subparagraph iv of subparagraph *c* of the first paragraph of that section, the adjusted cost base of the property to the trust immediately before the time of the disposition of the property."

(2) Subsection 1 has effect from 1 January 2014.

67. (1) Section 450.9 of the Act is replaced by the following section:

"**450.9.** For the purposes of section 105, paragraph *b* of section 130, sections 444 and 459 and subparagraph iv of subparagraph *a*.0.2 of the first paragraph of section 726.6, a property of an individual is, at a particular time, deemed to be used by the individual in a farming or fishing business carried on in Canada if, at that particular time, the property is being used, principally in the course of carrying on a farming or fishing business in Canada, by

(*a*) a corporation, a share of the capital stock of which is a share of the capital stock of a family farm or fishing corporation of the individual or of the spouse, a child or the father or mother of the individual; or

(*b*) a partnership, a partnership interest in which is an interest in a family farm or fishing partnership of the individual or of the spouse, a child or the father or mother of the individual."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

68. (1) Section 451 of the Act is amended

(1) by striking out subparagraphs *a* and *a*.1 of the first paragraph;

(2) by inserting the following subparagraph after subparagraph *a*.1 of the first paragraph:

"(*a*.2) "share of the capital stock of a family farm or fishing corporation", of an individual at any time, means a share of the capital stock of a corporation owned by the individual at that time if, at that time, all or substantially all of the fair market value of the property owned by the corporation was attributable to

i. property that has been used principally in the course of carrying on a farming or fishing business in Canada in which the individual or the spouse, a child or the father or mother of the individual was actively engaged on a regular and continuous basis (or, in the case of property used in the operation of a woodlot, was engaged to the extent required by a prescribed forest management plan in respect of that woodlot), by

(1) the corporation or any other corporation, a share of the capital stock of which was a share of the capital stock of a family farm or fishing corporation of the individual or of the spouse, a child or the father or mother of the individual,

(2) a corporation controlled by a corporation described in subparagraph 1,

(3) the individual,

(4) the spouse, a child or the father or mother of the individual, or

(5) a partnership, a partnership interest in which was an interest in a family farm or fishing partnership of the individual or of the spouse, a child or the father or mother of the individual,

ii. shares of the capital stock or indebtedness of one or more corporations of which all or substantially all of the fair market value of the property was attributable to property described in subparagraph iv,

iii. partnership interests in or indebtedness of one or more partnerships of which all or substantially all of the fair market value of the property was attributable to property described in subparagraph iv, or

iv. property described in any of subparagraphs i to iii;";

(3) by replacing subparagraph *d* of the first paragraph by the following subparagraph:

"(*d*) "child" of a taxpayer includes

i. a grandchild or a great grandchild of the taxpayer,

ii. a person who was a child of the taxpayer immediately before the death of the person's spouse, and

iii. a person who, at any time before attaining the age of 19 years, was wholly dependent on the taxpayer for support and of whom the taxpayer had, at that time, in law or in fact, the custody and control;";

(4) by striking out subparagraphs *f* and *g* of the first paragraph;

(5) by adding the following subparagraph after subparagraph *g* of the first paragraph:

"(*h*) "interest in a family farm or fishing partnership", of an individual at any time, means a partnership interest owned by the individual at that time if, at that time, all or substantially all of the fair market value of the property of the partnership was attributable to

i. property that has been used principally in the course of carrying on a farming or fishing business in Canada in which the individual or the spouse, a child or the father or mother of the individual was actively engaged on a regular and continuous basis (or, in the case of property used in the operation of a woodlot, was engaged to the extent required by a prescribed forest management plan in respect of that woodlot), by the partnership or by

(1) the individual,

(2) the spouse, a child or the father or mother of the individual,

(3) a corporation, a share of the capital stock of which was a share of the capital stock of a family farm or fishing corporation of the individual or of the spouse, a child or the father or mother of the individual, or

(4) a partnership, a partnership interest in which was an interest in a family farm or fishing partnership of the individual or of the spouse, a child or the father or mother of the individual,

ii. shares of the capital stock or indebtedness of one or more corporations of which all or substantially all of the fair market value of the property was attributable to property described in subparagraph iv,

iii. partnership interests in or indebtedness of one or more partnerships of which all or substantially all of the fair market value of the property was attributable to property described in subparagraph iv, or

iv. property described in any of subparagraphs i to iii.";

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

"For the purposes of subparagraph *a*.2 of the first paragraph, the fair market value of a net income stabilization account or of a farm income stabilization account is deemed to be nil."

(2) Subsection 1 has effect from 1 January 2014.

69. (1) Section 459 of the Act is amended

(1) by replacing both occurrences of "fishing or farming" in paragraph *a* by "farming or fishing";

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

"(*b*) the property was, immediately before the transfer, a share of the capital stock of a family farm or fishing corporation of the individual or an interest in a family farm or fishing partnership of the individual."

(2) Subsection 1 applies in respect of a transfer that occurs after 31 December 2013.

70. (1) Section 460 of the Act is amended

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

"(2) land, a share of the capital stock of a family farm or fishing corporation of the individual or an interest in a family farm or fishing partnership of the individual, the adjusted cost base of the property to the individual immediately before the time of the transfer, or";

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

"(*c*) if, immediately before the transfer, the property was an interest in a family farm or fishing partnership of the individual and the individual receives no consideration in respect of the transfer of the property and makes a valid election under paragraph *c* of subsection 4.1 of section 73 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in the individual's fiscal return filed under Part I of that Act for the taxation year that includes the time of the transfer, to have that paragraph *c* apply in respect of the transfer of the property, the individual is deemed, except for the purposes of section 632, not to have disposed of the property at the time of the transfer; and".

(2) Subsection 1 applies in respect of a transfer that occurs after 31 December 2013.

71. (1) Section 462 of the Act is amended, in the first paragraph,

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

"(*b*) subject to subparagraph *e*, if the property is a depreciable property of a prescribed class of the individual, land, a share of the capital stock of a family farm or fishing corporation of the individual or an interest in a family farm or fishing partnership of the individual, the child is deemed to have acquired the property at a cost equal to the individual's proceeds of disposition of the property, as determined under paragraphs *a* and *b* of section 460 and section 461;";

(2) by replacing the portion of subparagraph *e* before subparagraph i by the following:

"(*e*) if the property was, immediately before the transfer, an interest in a family farm or fishing partnership of the individual, other than an interest to which section 636 applies, and the individual receives no consideration in respect of the transfer of the property and makes the election referred to in paragraph *c* of section 460 in respect of the transfer of the property, the following rules apply:".

(2) Subsection 1 applies in respect of a transfer that occurs after 31 December 2013.

72. (1) Section 485.41 of the Act is replaced by the following section:

"**485.41.** Where, as a consequence of the disposition at any time by an individual or a partnership of a property that is a qualified farm or fishing property of the individual, within the meaning assigned by section 726.6, a qualified small business corporation share of the individual, within the meaning assigned by section 726.6.1, or a resource property of the individual or partnership, within the meaning assigned by section 726.20.1, the individual or partnership is deemed by section 485.35 to have a capital gain at that time from the disposition of another property, for the purposes of sections 28, 462.7 to 462.10 and 727 to 737, as they apply for the purposes of sections 726.6 to 726.20.4, the other property is deemed to be a qualified farm or fishing property or a qualified small business corporation share, as the case may be, of the individual, or a resource property of the individual or partnership, as the case may be."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

73. Section 490 of the Act is replaced by the following section:

"**490.** Paragraph *d* of section 489 applies only in the case of a public utility, if such public utility or the property described in that paragraph has been disposed of to a person resident in such other country and if the obligation received by the corporation has been issued or guaranteed by the government of that other country or any mandatary of such government."

74. (1) Section 517.5.3 of the Act, enacted by section 137 of chapter 1 of the statutes of 2017, is amended, in the first paragraph,

(1) by replacing the definition of "eligible primary and manufacturing sectors share" by the following definition:

""eligible share" means

(*a*) a share of the capital stock of a family farm or fishing corporation, within the meaning of the first paragraph of section 726.6.1; or

(*b*) a qualified small business corporation share, within the meaning of the first paragraph of section 726.6.1.";

(2) by striking out the definition of "primary and manufacturing sectors corporation";

(3) by replacing the definition of "eligible business transfer" by the following definition:

""eligible business transfer" of an individual means a series of transactions that includes the disposition of eligible shares of the individual in circumstances described in section 517.1, if the conditions of sections 517.5.6 to 517.5.11 are satisfied in respect of the series of transactions;".

(2) Subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

75. (1) Section 517.5.4 of the Act is repealed.

(2) Subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

76. (1) Section 517.5.5 of the Act, enacted by section 137 of chapter 1 of the statutes of 2017, is replaced by the following section:

"**517.5.5.** Where eligible shares of an individual, other than a trust, are disposed of in connection with an eligible business transfer of the individual and, but for this section, a dividend equal to the excess amount that corresponds to the amount by which the aggregate determined under section 517.3 exceeds the aggregate determined under section 517.3.1 would, under section 517.2, be deemed to have been paid by the purchaser corporation to the individual, and received by the individual from the purchaser corporation, at the time of the disposition of those shares, the following rules apply:

(*a*) the lesser of the amount of that excess amount and the amount determined in respect of the disposition of those shares under paragraph *b* of subsection 1 of section 84.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) (in this section referred to as the "deemed dividend amount") is deemed to be a capital gain from the disposition of those shares, to the extent of the amount the individual designates to that effect in the individual's fiscal return filed under this Part (in this section referred to as the "designated capital gain") for the year of disposition, without, however, exceeding the amount (in this section referred to as the "particular amount") determined in accordance with the second paragraph, and, despite any other provision of this Act,

i. for the purposes of section 234, where a reserve is claimed in accordance with subparagraph *b* of the first paragraph of that section in respect of the portion of the proceeds of disposition of the shares that is payable after the end of the year of disposition, the gain from the disposition of those shares is deemed to be equal to the amount by which the designated capital gain exceeds the amount of the reserve (which excess amount is in this subparagraph and subparagraphs ii and iii referred to as the "reduced capital gain") and, for the purpose of determining the reserve that the individual may claim in respect of the disposition of the shares, subparagraph *b* of the first paragraph of section 234 is to be read without reference to its subparagraph iii,

ii. for the purpose of determining the tax payable under this Part by the individual for the year of disposition,

(1) section 28 is to be read, in respect of the designated capital gain or reduced capital gain, as the case may be, without reference to subparagraph ii of its paragraph *b* and, in respect of the amount the individual may subtract in accordance with its paragraph *c*, as if the designated capital gain or reduced capital gain were not taken into account for the purposes of subparagraph i of its paragraph *b*,

(2) an amount is deductible by the individual under Book IV, except Title VI.5, only to the extent that the individual's income, determined in accordance with subparagraph 1, exceeds one-half of the amount of the designated capital gain or reduced capital gain, as the case may be,

(3) an amount is deductible by the individual under Title VI.5 of Book IV, in respect of a capital gain other than the designated capital gain or reduced capital gain, as the case may be, only to the extent that the individual's taxable income, determined otherwise and taking subparagraphs 1 and 2 into account, exceeds one-half of the amount of the designated capital gain or reduced capital gain, and

(4) an amount is deductible by the individual under section 729 only to the extent that the excess amount referred to in paragraph *b* of section 28 that would be determined for the year, in respect of the individual, if the amount of the designated capital gain or reduced capital gain, as the case may be, were not taken into account, and

iii. the amount determined under paragraph *b* of section 28, to which paragraph *b* of section 728.0.1 refers for the purpose of determining the individual's non-capital loss or farm loss for the year of disposition, and the amount determined under subparagraph i of paragraph *b* of section 28, to which paragraph *a* of section 730 refers for the purpose of determining the individual's net capital loss for the year of disposition, are computed without taking the amount of the designated capital gain or reduced capital gain, as the case may be, into account; and

(*b*) the amount of the designated capital gain in respect of the disposition of those shares is deemed not to be a dividend paid by the purchaser corporation and received by the individual at the time of the disposition of those shares.

The particular amount to which the first paragraph refers is equal to twice the least of the amounts that would be determined in respect of the individual for the year under paragraphs *a* to *d* of section 726.7 or 726.7.1, as the case may be, if the deemed dividend amount were a capital gain realized by the individual in the year from the disposition of shares of the capital stock of a family farm or fishing corporation or of eligible small business corporation shares, as the case may be, and if subparagraph 1 of subparagraph ii of subparagraph *a* of the first paragraph were not taken into account."

(2) Subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

77. (1) Section 517.5.6 of the Act, enacted by section 137 of chapter 1 of the statutes of 2017, is amended by replacing the first paragraph by the following paragraph:

"A series of transactions that includes the disposition by an individual of eligible shares of a corporation (in this section referred to as the "particular corporation") may be considered to be an eligible business transfer of the individual only if the individual or the individual's spouse was, while the individual owned those shares and during the 24-month period that immediately preceded the disposition of the shares, actively engaged in a business carried on by the particular corporation or by a corporation in which the particular corporation had a substantial interest."

(2) Subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

78. (1) Section 517.5.7 of the Act, enacted by section 137 of chapter 1 of the statutes of 2017, is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

"**517.5.7.** A series of transactions that includes the disposition by an individual of eligible shares of a corporation (in this section referred to as the "particular corporation") may not be considered to be an eligible business transfer of the individual where, after the disposition of the shares, the individual or the individual's spouse is actively engaged in a qualified business carried on by the purchaser corporation, by the particular corporation or by a corporation in which the particular corporation has a substantial interest, unless".

(2) Subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

79. (1) Section 517.5.8 of the Act, enacted by section 137 of chapter 1 of the statutes of 2017, is amended by replacing the portion before paragraph *a* by the following:

"**517.5.8.** A series of transactions that includes the disposition by an individual of eligible shares of a corporation (in this section referred to as the "particular corporation") may not be considered to be an eligible business transfer of the individual where, in the period that begins 30 days after the disposition of the shares and ends at the end of that series of transactions, the individual or the individual's spouse controls the particular corporation or a corporation in which the particular corporation had, immediately before the disposition of those shares, a substantial interest or is a member of a group of persons that controls such a corporation, unless the corporation is".

(2) Subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

80. (1) Section 517.5.9 of the Act, enacted by section 137 of chapter 1 of the statutes of 2017, is amended by replacing the portion before paragraph *a* by the following:

"**517.5.9.** A series of transactions that includes the disposition by an individual of eligible shares of a corporation (in this section referred to as the "particular corporation") may not be considered to be an eligible business transfer of the individual where, in the period that begins 30 days after the disposition of the shares and ends at the end of that series of transactions, the individual or the individual's spouse holds, directly or indirectly, common shares of the capital stock of the particular corporation or of a corporation in which the particular corporation had, immediately before the disposition of those shares, a substantial interest, unless they are common shares of the capital stock of such a corporation that is".

(2) Subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

81. (1) Section 517.5.10 of the Act, enacted by section 137 of chapter 1 of the statutes of 2017, is amended, in the first paragraph,

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

"**517.5.10.** A series of transactions that includes the disposition by an individual of eligible shares of a corporation (in this section referred to as the "particular corporation") may be considered to be an eligible business transfer of the individual only if";

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

"i. where the particular corporation is referred to in paragraph *a* of the definition of "eligible share" in the first paragraph of section 517.5.3, 80% of the aggregate of all amounts each of which is the fair market value, immediately before the beginning of the series of transactions, of a share of the capital stock of a corporation (in this section referred to as the "corporation concerned") that is the particular corporation, the purchaser corporation or a corporation in which the particular corporation has a substantial interest at that time, or

"ii. where the particular corporation is referred to in paragraph *b* of the definition of "eligible share" in the first paragraph of section 517.5.3, 60% of the aggregate of all amounts each of which is the fair market value, immediately before the beginning of the series of transactions, of a share of the capital stock of a corporation concerned;";

(3) by replacing subparagraphs i and ii of subparagraph *b* by the following subparagraphs:

"i. where the particular corporation is referred to in paragraph *a* of the definition of "eligible share" in the first paragraph of section 517.5.3, 50% of the aggregate of all amounts each of which is the fair market value, immediately before the beginning of the series of transactions, of a share of the capital stock of a corporation concerned, or

"ii. where the particular corporation is referred to in paragraph *b* of the definition of "eligible share" in the first paragraph of section 517.5.3, 30% of the aggregate of all amounts each of which is the fair market value, immediately before the beginning of the series of transactions, of a share of the capital stock of a corporation concerned;".

(2) Subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

82. (1) Section 517.5.11 of the Act, enacted by section 137 of chapter 1 of the statutes of 2017, is amended by replacing the first paragraph by the following paragraph:

"A series of transactions that includes the disposition by an individual of eligible shares of a corporation (in this section referred to as the "particular corporation") may be considered to be an eligible business transfer of the individual only if, in the period that begins immediately after the disposition of the shares and ends at the end of that series of transactions, at least one person (other than the individual) who holds, directly or indirectly, shares of the purchaser corporation, or the person's spouse, is actively engaged in a business carried on by the particular corporation or by a corporation in which the particular corporation had, immediately before the disposition of those shares, a substantial interest."

(2) Subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

83. (1) Section 596 of the Act, amended by section 147 of chapter 1 of the statutes of 2017, is again amended by replacing paragraph *b* by the following paragraph:

"(*b*) for the purposes of subparagraph i of paragraph *b* of the definition of "investment fund" in section 21.0.5, 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, the definition of "qualified disability trust" in the first paragraph of section 768.2 and paragraph *a* of section 1120;".

(2) Subsection 1 has effect from 21 March 2013. However, where section 596 of the Act applies to a taxation year that ends before 1 January 2016, paragraph *b* of that section is to be read without reference to ", the definition of "qualified disability trust" in the first paragraph of section 768.2".

84. (1) Section 657 of the Act, amended by section 152 of chapter 1 of the statutes of 2017, is again amended by replacing subparagraph ii of paragraph *a* by the following subparagraph:

"ii. if the trust is a trust for which a day is to be determined in accordance with subparagraph *a* or *a*.4 of the first paragraph of section 653 by reference to a particular death or later death, as the case may be, that has not occurred before the beginning of the year, the aggregate of

(1) the part of the amount that would be its income for the year, but for this paragraph and paragraph *b*, that became payable in the year to, or that was included under section 662 in computing the income of, a beneficiary (other than a beneficiary whose death is the particular death or later death), and

(2) the aggregate of all amounts each of which is an amount that is included, because of the application of any of sections 92.5.2 and 653 to 656.3, in computing the amount that, but for this paragraph and paragraph *b*, would be the trust's income for the year—if the year is the year in which the particular death or later death, as the case may be, occurs and section 663.0.1 does not apply in respect of the trust for the year—and that is not included in computing the amount determined in accordance with subparagraph 1 for the year, and".

(2) Subsection 1 applies from the taxation year 2016.

85. (1) The Act is amended by inserting the following section after section 657.1.2:

"**657.1.3.** No deduction may be made under paragraph *a* of section 657, for a taxation year, in computing the income of a succession that arose on and as a consequence of an individual's death in respect of a payment to the extent that the payment is a gift in respect of which an amount is deducted by the

individual in computing the individual's tax payable for a taxation year under any of sections 752.0.10.6, 752.0.10.6.1 and 752.0.10.6.2."

(2) Subsection 1 applies to a taxation year that ends after 28 August 2014.

86. (1) Section 663.0.1 of the Act, enacted by section 156 of chapter 1 of the statutes of 2017, is amended

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

"(*b*) subject to the second paragraph, the trust's income (determined without reference to section 657) for the particular taxation year is, despite section 652, deemed to have become payable in the year to the individual and not to have become payable to another beneficiary or to be included under section 662 in computing the individual's income; and";

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

"i. subparagraph ii of paragraph *b* of the definition of "balance-due day" in section 1 is to be read as if "the taxation year" were replaced by "the calendar year in which the taxation year ends",";

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

"Subparagraph *b* of the first paragraph does not apply in respect of the trust for the particular year, unless

(*a*) the individual is resident in Canada immediately before the death;

(*b*) the trust is, immediately before the death, a testamentary trust that is a post-1971 spousal trust created by the will of a taxpayer who died before 1 January 2017; and

(*c*) the trust and the legal representative administering the succession of the individual that is a graduated rate estate have made a valid election under subparagraph iii of paragraph *b*.1 of subsection 13.4 of section 104 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to have paragraph *b* of that subsection 13.4 apply in respect of the trust for the particular year.

Chapter V.2 of Title II of Book I applies in relation to an election made under subparagraph iii of paragraph *b*.1 of subsection 13.4 of section 104 of the Income Tax Act."

(2) Subsection 1 applies from the taxation year 2016.

87. (1) Section 668.1 of the Act is amended

(1) by replacing the portion before the formula in subparagraph i of paragraph *b* by the following:

"**668.1.** Where, for the purposes of section 668, a personal trust or a trust referred to in section 53 designates an amount in respect of a beneficiary in respect of its net taxable capital gains for a taxation year (in this section and section 668.2 referred to as the "designation year"), the following rules apply:

(*a*) the trust shall in its fiscal return filed under this Part for the designation year designate an amount in respect of its eligible taxable capital gains for the designation year in respect of the beneficiary equal to the amount determined in respect of the beneficiary under each of subparagraphs i and ii of paragraph *b*;

(*b*) the beneficiary is deemed, for the purposes of sections 28, 462.8 to 462.10 and 727 to 737 as they apply for the purposes of Title VI.5 of Book IV, to have disposed of the capital property referred to in subparagraph i or ii if a capital gain is determined under either of those subparagraphs in respect of the beneficiary for the beneficiary's taxation year in which the designation year ends and to have a taxable capital gain for that taxation year

i. from a disposition of capital property that is qualified farm or fishing property of the beneficiary equal to the amount determined by the formula";

(2) by striking out subparagraph iii of paragraph *b*.

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

88. (1) Section 668.2 of the Act is amended

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

"**668.2.** For the purposes of the formulas in subparagraphs i and ii of paragraph *b* of section 668.1,";

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

"(*c*) C is the amount that would be determined under paragraph *b* of section 28 for the designation year in respect of the trust's capital gains and capital losses if the only properties referred to in that paragraph were, at the time they were disposed of, qualified farm properties, qualified fishing properties or qualified farm or fishing properties of the trust;";

(3) by replacing paragraphs *e* and *f* by the following paragraphs:

"(*e*) E is the aggregate of the amounts determined under paragraphs *c* and *f* for the designation year in respect of the beneficiary; and

"(*f*) F is the amount that would be determined under paragraph *b* of section 28 for the designation year in respect of the trust's capital gains and capital losses if the only properties referred to in that paragraph were, at the time they were disposed of, qualified small business corporation shares of the trust, other than qualified farm properties, qualified fishing properties or qualified farm or fishing properties;";

(4) by striking out paragraph *g*.

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

89. (1) Sections 668.2.1 to 668.2.4 of the Act are repealed.

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

90. (1) Section 668.4 of the Act is amended

(1) by replacing the portion before the definition of "eligible taxable capital gains" by the following:

"**668.4.** For the purposes of sections 668.1 and 668.2,";

(2) by replacing the definition of "qualified farm property" by the following definition:

""qualified farm property" of an individual has the meaning assigned by subparagraph *a* of the first paragraph of section 726.6, as it read before being struck out;";

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

""qualified farm or fishing property" of an individual has the meaning assigned by subparagraph *a*.0.2 of the first paragraph of section 726.6;";

(4) by replacing the definition of "qualified fishing property" by the following definition:

""qualified fishing property" of an individual has the meaning assigned by subparagraph *a*.0.1 of the first paragraph of section 726.6, as it read before being struck out;".

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

91. (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, 726.35 and 726.43, Titles V, VI.8, V.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, 737.18.40, 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, 726.34 and 726.42."

(2) Subsection 1, where it inserts a reference to section 737.18.40 of the Act in the second paragraph of section 693 of the Act, applies to a taxation year that begins after 31 December 2016 and, where it inserts a reference to sections 726.42 and 726.43 of the Act in that second paragraph, applies to a taxation year that ends after 17 March 2016.

92. (1) Section 693.2 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

"**693.2.** In this Book, except Titles VI.10 and VI.11, the following rules apply in respect of a taxpayer if one or more partnerships (each of which is in this section referred to as an "interposed partnership") are interposed between the taxpayer and a given partnership, for a given fiscal period of the given partnership:".

(2) Subsection 1 applies to a taxation year that ends after 17 March 2016.

93. Section 725.2.2 of the Act, amended by section 170 of chapter 1 of the statutes of 2017, is again amended by striking out the second paragraph.

94. Title VI.1 of Book IV of Part I of the Act, comprising section 726.1, is repealed.

95. (1) Section 726.4.17.18 of the Act is amended, in the definition of "northern exploration zone",

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

"(*a*) the territory situated north of the 49th degree of north latitude and north of the St. Lawrence River and the Gulf of St. Lawrence, and south of the 55th degree of north latitude; and";

(2) by striking out paragraph *b*;

(3) by replacing paragraph *c* by the following paragraph:

"(*c*) the territory situated north of the 55th degree of north latitude;".

(2) Subsection 1 applies in respect of exploration expenses incurred after 28 March 2017.

96. (1) Section 726.6 of the Act is amended

(1) by striking out subparagraphs *a* and *a*.0.1 of the first paragraph;

(2) by inserting the following subparagraph after subparagraph *a*.0.1 of the first paragraph:

"(*a*.0.2) "qualified farm or fishing property", of an individual (other than a trust that is not a personal trust) at any time, means a property that is owned at that time by the individual, the spouse of the individual or a partnership, an interest in which is an interest in a family farm or fishing partnership of the individual or the individual's spouse and that is

i. an immovable or a fishing boat that was used in the course of carrying on a farming or fishing business in Canada by

(1) the individual,

(2) where the individual is a personal trust, a beneficiary under the trust that is entitled to receive directly from the trust all or part of the income or capital of the trust,

(3) the spouse, a child or the father or mother of an individual referred to in subparagraph 1 or 2,

(4) a corporation, a share of the capital stock of which is a share of the capital stock of a family farm or fishing corporation of an individual referred to in any of subparagraphs 1 to 3, or

(5) a partnership, an interest in which is an interest in a family farm or fishing partnership of an individual referred to in any of subparagraphs 1 to 3,

ii. a share of the capital stock of a family farm or fishing corporation of the individual or the individual's spouse,

iii. an interest in a family farm or fishing partnership of the individual or the individual's spouse, or

iv. an incorporeal capital property used in the course of carrying on a farming or fishing business in Canada by a person or partnership referred to in any of subparagraphs 1 to 5 of subparagraph i or by a personal trust from which the individual acquired the capital property;";

(3) by striking out subparagraphs *a*.3 and *a*.4 of the first paragraph;

(4) by inserting the following subparagraph after subparagraph *a*.4 of the first paragraph:

"(*a*.5) "interest in a family farm or fishing partnership", of an individual (other than a trust that is not a personal trust) at any time, means a partnership interest owned by the individual at that time if

i. throughout any 24-month period ending before that time, more than 50% of the fair market value of the property of the partnership was attributable to

(1) property that was used by the partnership or any of the persons or partnerships described in the third paragraph, principally in the course of carrying on a farming or fishing business in Canada in which the individual, a beneficiary referred to in subparagraph *b* of the third paragraph or the spouse, a child or the father or mother of the individual or of such a beneficiary was actively engaged on a regular and continuous basis,

(2) shares of the capital stock or indebtedness of one or more corporations of which all or substantially all of the fair market value of the property was attributable to property described in subparagraph 4,

(3) a partnership interest in or indebtedness of one or more partnerships of which all or substantially all of the fair market value of the property was attributable to property described in subparagraph 4, or

(4) property described in any of subparagraphs 1 to 3, and

ii. at that time, all or substantially all of the fair market value of the property of the partnership was attributable to property described in subparagraph 4 of subparagraph i;";

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

"(2) the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28 in respect of capital gains and capital losses if the only properties referred to in that paragraph were properties that, at the time they were disposed of, were qualified farm properties or qualified fishing properties, within the meaning of subparagraphs *a* and *a*.0.1, as they read before being struck out, qualified farm or fishing properties and qualified small business corporation shares, exceeds";

(6) by replacing the second paragraph and the portion of the third paragraph before subparagraph *a* by the following:

"For the purposes of subparagraph iv of subparagraph *a*.0.2 of the first paragraph, an incorporeal capital property is deemed to include a capital property in respect of which paragraph *b* of section 437 or subparagraph *d* of the first paragraph of section 462 applies.

The persons and partnerships referred to in subparagraph 1 of subparagraph i of subparagraph *a*.5 of the first paragraph are";

(7) by replacing subparagraphs *d* and *e* of the third paragraph by the following subparagraphs:

"(*d*) a corporation, a share of the capital stock of which was a share of the capital stock of a family farm or fishing corporation of the individual, of a beneficiary referred to in subparagraph *b* or of the spouse, a child or the father or mother of the individual or of such a beneficiary; or

"(*e*) a partnership, an interest in which was an interest in a family farm or fishing partnership of the individual, of a beneficiary referred to in subparagraph *b* or of the spouse, a child or the father or mother of the individual or of such a beneficiary."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

97. (1) Section 726.6.1 of the Act is amended

(1) by striking out the definition of "share of the capital stock of a family farm corporation" in the first paragraph;

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

""share of the capital stock of a family farm or fishing corporation", of an individual (other than a trust that is not a personal trust) at any time, means a share of the capital stock of a corporation owned by the individual at that time if

(*a*) throughout any 24-month period ending before that time, more than 50% of the fair market value of the property owned by the corporation was attributable to

i. property that was used principally in the course of carrying on a farming or fishing business in Canada in which an individual referred to in any of subparagraphs 2 to 4 was actively engaged on a regular and continuous basis, by

(1) the corporation,

(2) the individual,

(3) if the individual is a personal trust, a beneficiary under the trust,

(4) the spouse, a child or the father or mother of an individual referred to in subparagraph 2 or 3,

(5) another corporation that is related to the corporation and of which a share of the capital stock was a share of the capital stock of a family farm or fishing corporation of an individual referred to in any of subparagraphs 2 to 4, or

(6) a partnership, an interest in which was an interest in a family farm or fishing partnership of an individual referred to in any of subparagraphs 2 to 4,

ii. shares of the capital stock or indebtedness of one or more corporations of which all or substantially all of the fair market value of the property was attributable to property described in subparagraph iv,

iii. a partnership interest in or indebtedness of one or more partnerships of which all or substantially all of the fair market value of the property was attributable to property described in subparagraph iv, or

iv. property described in any of subparagraphs i to iii; and

(*b*) at that time, all or substantially all of the fair market value of the property owned by the corporation was attributable to property described in subparagraph iv of paragraph *a*.";

(3) by striking out the definition of "share of the capital stock of a family fishing corporation" in the first paragraph;

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

"For the purposes of the definitions of "qualified small business corporation share" and "share of the capital stock of a family farm or fishing corporation" in the first paragraph, the fair market value of a net income stabilization account or of a farm income stabilization account is deemed to be nil."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

98. (1) Section 726.6.2 of the Act is amended

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

"**726.6.2.** For the purposes of the definition of "small business corporation" in section 1, of subparagraph *a*.2 of the first paragraph of section 451, of the definitions of "qualified small business corporation share" and "share of the capital stock of a family farm or fishing corporation" in the first paragraph of section 726.6.1, and of the second paragraph of section 726.6.1, the following rules apply:";

(2) by replacing subparagraph ii of subparagraph *a* of the first paragraph by the following subparagraph:

"ii. the total fair market value of assets described in the second paragraph—other than assets described in subparagraphs i to iii of paragraph *c* of the definition of "qualified small business corporation share" in the first paragraph of section 726.6.1, subparagraphs i to iii of paragraph *a* of the definition of "share of the capital stock of a family farm or fishing corporation" in that first paragraph, or paragraphs *a* to *c* of the definition of "small business corporation" in section 1, as the case may be—of any of those corporations not in excess of the fair market value of the assets immediately after the death of the insured is deemed, until the later of the redemption, acquisition or cancellation referred to in subparagraph *b* of the second paragraph and the day that is 60 days after the payment of the proceeds under the policy, not to exceed the cash surrender value, within the meaning of paragraph *d* of section 966, of the life insurance policy immediately before the death of the insured; and";

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

"Subparagraph *b* of the first paragraph applies only in determining whether a share of the capital stock of another corporation with which the particular corporation referred to in that subparagraph *b* is connected is a qualified small business corporation share or a share of the capital stock of a family farm or fishing corporation and in determining whether the other corporation is a small business corporation."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

99. (1) Section 726.6.3 of the Act is amended

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

"**726.6.3.** For the purposes of subparagraph *a*.0.2 of the first paragraph of section 726.6, at any time, a property owned at that time by an individual, the individual's spouse or a partnership, an interest in which is an interest in a family farm or fishing partnership of the individual or of the individual's spouse will not be considered to have been used in the course of carrying on a farming or fishing business in Canada, unless";

(2) by replacing subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph by the following subparagraph:

"(2) a partnership, an interest in which is an interest in a family farm or fishing partnership of the individual or of the individual's spouse,";

(3) by replacing subparagraphs 1 and 2 of subparagraph ii of subparagraph *a* of the first paragraph by the following subparagraphs:

"(1) in at least two years while the property was owned by one or more persons or partnerships referred to in subparagraph i, the property was used principally in a farming or fishing business carried on in Canada in which an individual referred to in subparagraph i, or where 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 or partnership 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*.0.2 of the first paragraph of section 726.6 or by a partnership described in subparagraph 5 of that subparagraph i in a farming or fishing business in which an individual referred to in any of subparagraphs 1 to 3 of that subparagraph i was actively engaged on a regular and continuous basis; and";

(4) by replacing subparagraphs 2 to 4 of subparagraph i of subparagraph *c* of the first paragraph by the following subparagraphs:

"(2) a beneficiary described in subparagraph 2 of subparagraph i of subparagraph *a*.0.2 of the first paragraph of section 726.6, or the spouse, a child or the father or mother of that beneficiary,

"(3) a corporation described in subparagraph 4 of subparagraph i of subparagraph *a*.0.2 of the first paragraph of section 726.6,

"(4) a partnership described in subparagraph 5 of subparagraph i of subparagraph *a*.0.2 of the first paragraph of section 726.6, or";

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

"If, at any time, a qualified farm or fishing property is encumbered with a real servitude, the incorporeal capital property that results from the establishment of that servitude is considered, at that time, to have been used in the course of carrying on a farming or fishing business in Canada only if the qualified farm or fishing property so encumbered satisfies the conditions set out in subparagraphs *a* and *c* of the first paragraph."

(2) Paragraphs 1 to 4 of subsection 1 apply in respect of a disposition that occurs after 31 December 2013.

(3) Paragraph 5 of subsection 1 applies in respect of a real servitude established after 31 December 2013.

100. (1) Section 726.6.4 of the Act is repealed.

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

101. (1) Section 726.7 of the Act, amended by section 172 of chapter 1 of the statutes of 2017, is again amended

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

"**726.7.** In computing the taxable income for a taxation year of an individual other than a trust, there shall be deducted, if the individual was resident in Canada throughout the year and disposed of qualified farm or fishing property in the year or a preceding taxation year or disposed of qualified farm property or qualified fishing property before 1 January 2014, an amount equal to the least of";

(2) by replacing subparagraphs *d* and *e* of the first paragraph by the following subparagraphs:

"(*d*) the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28 in respect of capital gains and capital losses if the only properties referred to in that paragraph were properties that, at the time they were disposed of, were qualified farm properties, qualified fishing properties or qualified farm or fishing properties; and

"(*e*) the amount that is allowed as a deduction in computing the individual's taxable income for the year for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) under section 110.6 of that Act, in respect of properties referred to in this paragraph or, if the amount that is so allowed as a deduction is equal to the maximum amount that the individual may claim as a deduction in that computation under that section in respect of such properties, the amount that the individual specifies and that is not less than that maximum amount.";

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

"For the purposes of the first paragraph, "qualified farm property" and "qualified fishing property" have the meaning assigned by section 726.6, as it read before subparagraphs *a* and *a*.0.1 of the first paragraph of that section were struck out.";

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

"For the purposes of subparagraph *e* of the first paragraph, where section 517.5.5 applies in respect of the disposition in a taxation year of eligible shares of an individual that are described in paragraph *a* of the definition of that expression in the first paragraph of section 517.5.3, the amount that would

be determined in respect of the individual for the year under paragraph *b* of section 28 if those shares were the only properties referred to in that paragraph *b* is deemed to have been allowed as a deduction in computing the individual's taxable income for the year for the purposes of the Income Tax Act under section 110.6 of that Act in respect of qualified farm or fishing properties.";

(5) by replacing the fifth paragraph by the following paragraph:

"Sections 21.4.6 and 21.4.7 apply, with the necessary modifications, in relation to a claim for a deduction made under section 110.6 of the Income Tax Act in respect of properties referred to in the first paragraph."

(2) Paragraphs 1 to 3 and 5 of subsection 1 apply in respect of a disposition that occurs after 31 December 2013.

(3) Paragraph 4 of subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

102. (1) Section 726.7.1 of the Act, amended by section 173 of chapter 1 of the statutes of 2017, is again amended

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

"(*d*) the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28, to the extent that that amount is not included in computing the amount determined in respect of the individual under subparagraph *d* of the first paragraph of section 726.7, in respect of capital gains and capital losses if the only properties referred to in paragraph *b* of section 28 were qualified small business corporation shares of the individual; and";

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

"For the purposes of subparagraph *e* of the first paragraph, where section 517.5.5 applies in respect of the disposition in a taxation year of eligible shares of an individual that are described in paragraph *b* of the definition of that expression in the first paragraph of section 517.5.3, the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28 if those shares were the only properties referred to in that paragraph *b* is deemed to have been allowed as a deduction in computing the individual's taxable income for the year for the purposes of the Income Tax Act under section 110.6 of that Act in respect of qualified small business corporation shares."

(2) Paragraph 1 of subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

(3) Paragraph 2 of subsection 1 applies in respect of a disposition of shares that occurs after 17 March 2016.

103. (1) Sections 726.7.2 and 726.7.3 of the Act are repealed.

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

104. (1) Section 726.9 of the Act is replaced by the following section:

"**726.9.** Despite sections 726.7 and 726.7.1, the total amount that may be deducted under this Title in computing an individual's taxable income for a taxation year must not exceed the amount determined by the formula in subparagraph *a* of the first paragraph of section 726.7 in respect of the individual for the year."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

105. (1) Section 726.10 of the Act is replaced by the following section:

"**726.10.** For the purposes of sections 726.7 and 726.7.1, an individual is deemed to have been resident in Canada throughout a particular taxation year if the individual was resident in Canada at any time in the particular year and throughout the preceding taxation year or the following taxation year."

(2) Subsection 1 has effect from 1 January 2014.

106. (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 and 726.7.1, 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 disposition that occurs after 31 December 2013.

107. (1) Section 726.13 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**726.13.** Despite sections 726.7 and 726.7.1, no amount may be deducted under this Title in computing an individual's taxable income for a taxation year in respect of a capital gain of the individual for the year, if the capital gain is from the disposition of a property, which disposition is part of a series of transactions or events".

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

108. (1) Section 726.14 of the Act is replaced by the following section:

"**726.14.** Despite sections 726.7 and 726.7.1, where an individual has a capital gain for a taxation year from the disposition of property, no amount in respect of that capital gain shall be deducted under this Title in computing the individual's taxable income for the year if it may reasonably be considered, having regard to all the circumstances, that a significant portion of the capital gain is attributable to the fact that dividends were not paid on a share, other than a prescribed share, or that dividends paid on such a share in the year or in any preceding taxation year were less than 90% of the average annual rate of return on that share for that year."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

109. (1) Section 726.19 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2016. In addition, where section 726.19 of the Act applies in respect of a disposition that occurs after 31 December 2013, it is to be read as if subparagraph *b* of the first paragraph were replaced by the following subparagraph:

"(*b*) the amount that would be determined in respect of the trust for the year under paragraph *b* of section 28 in respect of capital gains and capital losses if the only properties referred to in that paragraph were, at the time they were disposed of, qualified farm or fishing properties, qualified small business corporation shares, qualified farm properties or qualified fishing properties, within the meaning assigned to those expressions by section 726.6, as it read before subparagraphs *a* and *a*.0.1 of the first paragraph of that section were struck out; and".

110. (1) Section 726.19.1 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

"**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, at the time of the disposition, is qualified farm property or qualified fishing property, within the meaning assigned by section 726.6, as it read before subparagraphs *a* and *a*.0.1 of the first paragraph of that section were struck out, a qualified small business corporation share or qualified farm or fishing property, 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";

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

"This section does not apply in respect of a disposition of qualified farm or fishing property after 2 December 2014."

(2) Paragraph 1 of subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2014.

111. (1) Section 726.20.1 of the Act is amended by replacing paragraph *c* of the definition of "eligible taxable capital gain amount" in the first paragraph by the following paragraph:

"(*c*) subject to the fourth paragraph, nil, where the particular property is property described in section 726.7 or 726.7.1 and the amount by which the amount determined in respect of the individual for the year by the formula provided for in subparagraph *a* of the first paragraph of section 726.7 exceeds the amount, if any, deducted under Title VI.5 by the individual in computing the individual's taxable income for the year is not nil;".

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2013.

112. (1) The Act is amended by inserting the following after section 726.37:

"**TITLE VI.11**

"DEDUCTION FOR FOREST PRODUCERS FOR A YEAR SUBSEQUENT TO 2015

"**CHAPTER I**

"INTERPRETATION AND GENERAL RULES

"**726.38.** In this Title,

"eligible individual" for a taxation year means an individual who is resident in Québec at the end of the year;

"eligible taxpayer" for a taxation year means an eligible individual for the year or a qualified corporation for the year;

"qualified corporation" for a taxation year means a Canadian-controlled private corporation whose paid-up capital attributed to the corporation for the year, determined in accordance with section 726.39, is not greater than $15,000,000;

"recognized commercial activity" in respect of a private forest means the sale of timber to a purchaser having an establishment in Québec, other than a retail sale, derived from the operation of the private forest.

"**726.39.** The paid-up capital attributed to a corporation for a taxation year that ends in a calendar year is equal to

(*a*) where the corporation is not associated with any other corporation in the taxation year, its paid-up capital determined as provided in section 771.2.1.9 either 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 that fiscal period in accordance with generally accepted accounting principles or, if 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; and

(*b*) where the corporation is associated with one or more other corporations in the taxation year, 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 either for its last taxation year that ended in the preceding calendar year or, if such a corporation is in its first fiscal period, on the basis of its financial statements prepared at the beginning of that fiscal period in accordance with generally accepted accounting principles or, if 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.

"**726.40.** In this Title, the following rules apply in respect of a taxpayer if one or more partnerships (each of which is in this section referred to as an "interposed partnership") are interposed between the taxpayer and a given partnership that is a certified forest producer under the Sustainable Forest Development Act (chapter A-18.1) in respect of a private forest at the end of a given fiscal period of the given partnership:

(*a*) the taxpayer is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the taxpayer's particular taxation year in which ends the fiscal period of the interposed partnership of which the taxpayer is directly a member (in this section referred to as the "last interposed partnership"), if

i. the particular fiscal period is that which ends in the fiscal period (in this section referred to as the "interposed fiscal period") of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

ii. the taxpayer is a member, or deemed to be a member under this paragraph, of the interposed partnership described in subparagraph i at the end of the interposed partnership's interposed fiscal period;

(*b*) the taxpayer is deemed to be a member of the given partnership at the end of the particular taxation year if

i. the taxpayer is a member of the last interposed partnership throughout the part of the particular taxation year that begins immediately after the end of that interposed partnership's interposed fiscal period, and

ii. in the period described in subparagraph i, the link between the taxpayer and the given partnership did not cease to exist as a result of the interposed partnership ceasing, in the part of the interposed fiscal period of an interposed partnership that begins immediately after the end of the particular fiscal period of the particular partnership referred to in paragraph *a* of which the interposed partnership was a member at that time, to be a member of that particular partnership;

(*c*) for the purpose of determining the taxpayer's share in an amount in respect of the given partnership for the given fiscal period, the agreed proportion in respect of the taxpayer for that fiscal period of the given partnership is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the taxpayer for the interposed fiscal period of the last interposed partnership of which the taxpayer is directly a member, by

i. if there is only one interposed partnership, the agreed proportion in respect of the interposed partnership for the given partnership's given fiscal period, or

ii. if there is more than one interposed partnership, the result obtained by multiplying together all proportions each of which is the agreed proportion in respect of an interposed partnership for the particular fiscal period of the particular partnership referred to in paragraph *a* of which the interposed partnership is a member at the end of that particular fiscal period; and

(*d*) the taxpayer is deemed to cease to be a member of the given partnership in a taxation year subsequent to the particular year, if any of the following events occurs and, as a result, the link between the taxpayer and that given partnership ceases to exist:

i. at a particular time in that subsequent taxation year, the taxpayer ceases to be a member of the last interposed partnership,

ii. the last interposed partnership ceases, at a particular time in its subsequent fiscal period that ends in that subsequent taxation year, to be a member of the particular partnership whose particular fiscal period ends in that subsequent fiscal period, or

iii. an interposed partnership ceases, at a particular time in its subsequent fiscal period that would be deemed to end in the subsequent taxation year if paragraph *a* were applied to that interposed partnership for that fiscal period, without reference to the event described in this subparagraph, to be a member of the particular partnership whose particular fiscal period ends in the subsequent fiscal period.

"**726.41.** Section 726.40 does not apply in respect of a taxpayer, in relation to a given partnership, if the Minister is of the opinion that the interposition, between the taxpayer and the given partnership, of one or more other partnerships is part of an operation or transaction or of a series of operations or transactions, one of the purposes of which is to cause the taxpayer to be able to deduct, in computing taxable income for a taxation year under this Title, an amount greater than the amount that the taxpayer could have so deducted for that taxation year, but for that interposition.

"**CHAPTER II**

"DEDUCTION

"**726.42.** An eligible taxpayer for a taxation year ending before 1 January 2021 who, at the end of the year, is a certified forest producer under the Sustainable Forest Development Act (chapter A-18.1) in respect of a private forest, or is a member of a partnership that is such a certified forest producer in respect of a private forest at the end of a fiscal period of the partnership that ends in the year, may deduct in computing taxable income for the year, if the taxpayer encloses the documents described in the third paragraph with the fiscal return the taxpayer is required to file for the year under section 1000, an amount not exceeding the lesser of $170,000 and 85% of the aggregate of

(*a*) the amount determined by the formula

A – B; and

(*b*) the amount determined by the formula

C – D.

In the formulas in the first paragraph,

(*a*) A is the aggregate of all amounts each of which is the eligible taxpayer's income deriving from recognized commercial activities for the year in respect of a private forest;

(*b*) B is the aggregate of all amounts each of which is the eligible taxpayer's loss deriving from recognized commercial activities for the year in respect of a private forest;

(*c*) C is the aggregate of all amounts each of which is the eligible taxpayer's share of the partnership's income deriving from recognized commercial activities for its fiscal period that ends in the year in respect of a private forest; and

(*d*) D is the aggregate of all amounts each of which is the eligible taxpayer's share of the partnership's loss deriving from recognized commercial activities for its fiscal period that ends in the year in respect of a private forest.

The documents to which the first paragraph refers are

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

(*b*) a copy of the valid qualification certificate issued to the eligible taxpayer or to the partnership, as the case may be, attesting to the eligible taxpayer's or the partnership's capacity as a certified forest producer in respect of the private forest.

For the purposes of subparagraphs *c* and *d* of the second paragraph, the share, for a fiscal period of a partnership, of a taxpayer who is a member of the partnership of the income or loss of the partnership deriving from recognized commercial activities for the fiscal period in respect of a private forest is equal to the agreed proportion of the income or loss in respect of the taxpayer for the fiscal period.

"**CHAPTER III**

"AMOUNT TO BE INCLUDED

"**726.43.** A taxpayer who deducted a particular amount in computing taxable income for a particular taxation year under section 726.42, as a certified forest producer under the Sustainable Forest Development Act (chapter A-18.1) in respect of a private forest, or as a member of a partnership that is such a certified forest producer in respect of a private forest, shall include in computing taxable income for each taxation year (in this paragraph referred to as an "inclusion year") that is one of the six taxation years that follow the particular year, except a taxation year for which the taxpayer is required to include an amount in computing taxable income under the second or third paragraph in respect of the particular amount, an amount at least equal to 10% of the particular amount unless, for the inclusion year, that minimum amount is greater than the excess amount that corresponds to the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included in computing taxable income in respect of the particular amount under this section for a taxation year preceding the inclusion year or under the second or third paragraph for the inclusion year, in which case the taxpayer shall include the excess amount in computing taxable income for the inclusion year.

Where the particular amount that the taxpayer referred to in the first paragraph deducted for the particular year is in respect of a single private forest, the taxpayer shall include in computing taxable income for a taxation year referred to in the fourth paragraph an amount equal to the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included, in computing taxable income, in respect of the particular amount, under the first paragraph, for a taxation year preceding the year referred to in the fourth paragraph.

Where the particular amount that the taxpayer referred to in the first paragraph deducted for the particular year is in respect of more than one private forest, the taxpayer shall include in computing taxable income for a taxation year referred to in the fourth paragraph (in this paragraph referred to as the "year concerned") an amount equal to the greater of the amount that the taxpayer should include in respect of the particular amount, under the first paragraph, for the year concerned but for this paragraph, and the lesser of the proportion, described in the fifth paragraph, of the particular amount and the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included in respect of the particular amount in computing taxable income, under this section, for a taxation year preceding the year concerned.

A taxation year referred to in the second or third paragraph is one of the six taxation years that follow the particular year and is

(*a*) the taxation year in which the taxpayer disposes of a private forest referred to in that paragraph;

(*b*) the taxation year in which ends a partnership's fiscal period in which the partnership disposes of a private forest referred to in that paragraph; or

(*c*) the taxation year in which the taxpayer ceases to be a member of a partnership referred to in the first paragraph.

The proportion to which the third paragraph refers is the proportion that the aggregate of all amounts each of which is an amount referred to in subparagraph *a* or *c* of the second paragraph of section 726.42 for the particular year in relation to a private forest in respect of which any of subparagraphs *a* to *c* of the fourth paragraph applies is of the aggregate of all amounts each of which is an amount referred to in subparagraph *a* or *c* of the second paragraph of section 726.42 for the particular year in relation to a private forest.

The taxpayer to which the first paragraph refers shall include in computing taxable income for the seventh taxation year that follows the particular year an amount equal to the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included, under any of the first, second and third paragraphs, in computing taxable income, in respect of the particular amount, for a preceding taxation year.

"**726.44.** Where an individual deducted a particular amount in computing taxable income for a taxation year under section 726.42, is resident in Canada outside Québec on the last day of a subsequent taxation year and should include an amount under section 726.43 in computing taxable income for the subsequent year, in respect of the particular amount, if the individual was resident in Québec on the last day of the subsequent year, the individual is deemed, for the purposes of sections 25 and 1088, to be carrying on a business through an establishment in Québec at any time in that subsequent year."

(2) Subsection 1 applies to a taxation year that ends after 17 March 2016.

113. (1) Section 729.1 of the Act is amended

(1) by replacing "amount claimed in respect of" and "claimed under" in subparagraph iii of subparagraph *b* of the first paragraph by "amount claimed as a deduction in respect of" and "claimed as a deduction under", respectively;

(2) by replacing subparagraph *c* of the first paragraph by the following subparagraph:

"(*c*) the amount that the Minister determines to be reasonable in the circumstances for the particular taxation year, after considering the application to the taxpayer of sections 668.7, 851.16.2, 1106 and 1113 as they read in their application to the taxpayer's last taxation year that began before 1 November 2011.";

(3) by replacing "For the purposes of the formula set forth in" in the portion of the second paragraph before subparagraph *a* by "In the formula in";

(4) by replacing "amount claimed" in subparagraph *a* of the second paragraph by "amount claimed as a deduction".

(2) Paragraphs 1 and 2 of subsection 1 apply to a taxation year that begins after 31 October 2011.

114. (1) Sections 736.1 and 736.2 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

115. (1) The Act is amended by inserting the following after section 737.18.35:

"**TITLE VII.2.7**

"DEDUCTION FOR INNOVATIVE MANUFACTURING CORPORATIONS

"**CHAPTER I**

"INTERPRETATION AND GENERAL RULES

"**737.18.36.** In this Title, unless the context indicates otherwise,

"cost of labour" of a corporation for a taxation year means the portion of the cost of labour of the corporation for the year, determined in accordance with the definition of that expression in section 5202 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), that may reasonably be attributed to activities carried out in Québec;

"cost of manufacturing and processing labour" of a corporation for a taxation year means the lesser of the cost of labour of the corporation for the year and the amount that would be the cost of manufacturing and processing labour of the corporation for the year, determined in accordance with the definition of that expression in section 5202 of the Income Tax Regulations, if that definition were read without reference to the portion after paragraph *b* and if the definition of "qualified activities" in that section 5202 were read as if "Canada" were replaced wherever it appears by "Québec";

"manufacturing corporation" for a taxation year means a corporation in respect of which the proportion of the manufacturing and processing activities for the year is at least 50%;

"proportion of the manufacturing and processing activities" of a corporation for a taxation year means the proportion that the cost of manufacturing and processing labour of the corporation for the year is of the cost of labour of the corporation for the year;

"qualified manufacturing corporation" for a taxation year means a manufacturing corporation for the year whose paid-up capital determined for the year in accordance with section 737.18.37 is at least $15,000,000;

"qualified patented part" of a qualified manufacturing corporation for a taxation year means an invention of the corporation if

(*a*) the corporation has made sustained innovation efforts in relation to the invention;

(*b*) the invention derives in whole or in part from scientific research and experimental development work undertaken in Québec by the corporation or another corporation associated with it at the time the work was undertaken, or on behalf of the corporation or the other corporation, as the case may be, and the corporation or the other corporation is deemed to have paid an amount to the Minister under any of Divisions II to II.3.0.1 of Chapter III.1 of Title III of Book IX in respect of the work; and

(*c*) the corporation, alone or together with other persons, holds a patent, in respect of the invention, that satisfies the following conditions:

i. it is issued under the Patent Act (Revised Statutes of Canada, 1985, chapter P-4) or an Act having the same effect of a jurisdiction other than Canada,

ii. the application by virtue of which the patent is issued is made, after 17 March 2016, in accordance with the requirements of an Act referred to in subparagraph i, and

iii. it is valid throughout the year;

"qualified property" of a qualified manufacturing corporation for a taxation year means property in respect of which the following conditions are satisfied:

(*a*) it incorporates at least one qualified patented part of the corporation;

(*b*) it is sold, leased or rented by the corporation in the year;

(*c*) the corporation keeps a register containing the information necessary to prepare separate accounts, in respect of the property, by virtue of which the corporation designates, in relation to the property, a portion of the corporation's gross revenue for the year from the sale, lease or rental of the property and a portion of the expenses, reserves, allowances and other amounts otherwise deductible by the corporation in computing its income for the year that may reasonably be considered to be attributable to the property; and

(*d*) the gross revenue of the corporation for the year from the sale, lease or rental of the property is reasonably attributable to an establishment of the corporation situated in Québec.

A qualified manufacturing corporation is deemed to hold a patent and satisfy the conditions of paragraph *c* of the definition of "qualified patented part" in the first paragraph, in respect of the patent, for a taxation year if the application for a patent is made, after 17 March 2016, in accordance with the requirements of an Act referred to in subparagraph i of that paragraph *c* and if a decision by the competent authority regarding the application is pending in the year.

"**737.18.37.** The paid-up capital of a corporation for a particular taxation year of the corporation that ends in a calendar year is equal,

(*a*) where the corporation is not associated with any other corporation in the particular year, to the corporation's paid-up capital determined in accordance with section 737.18.38 either for the taxation year that precedes the particular year or, if the corporation is in its first fiscal period, on the basis of its financial statements prepared at the beginning of that fiscal period in accordance with generally accepted accounting principles or, if 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; and

(*b*) where the corporation is associated with one or more other corporations in the particular year, to the aggregate of all amounts each of which is, for the corporation or each of the other corporations, its paid-up capital determined in accordance with section 737.18.38 either for its last taxation year that ends in the preceding calendar year or, if such a corporation is in its first fiscal period, on the basis of its financial statements prepared at the beginning of that fiscal period in accordance with generally accepted accounting principles or, if 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.

"**737.18.38.** For the purposes of section 737.18.37, the paid-up capital of a corporation for a taxation year is the corporation's 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.

"**737.18.39.** For the purposes of paragraph *a* of the definition of "qualified patented part" in the first paragraph of section 737.18.36, a corporation has made sustained innovation efforts in relation to an invention if the total of all amounts each of which is an aggregate described in any of subparagraphs *a* to *d* of the first paragraph of section 1029.8.19.13, reduced as provided in that section and determined in relation to scientific research and experimental development work undertaken in the particular period described in the second paragraph by the corporation or by another corporation with which it is associated in the taxation year in which the work was undertaken and in respect of which the corporation or the other corporation, as the case may be, is deemed to have paid an amount to the Minister under any of Divisions II to II.3.0.1 of Chapter III.1 of Title III of Book IX is at least $500,000.

The particular period to which the first paragraph refers is the five-taxation-year period that precedes the taxation year in which the application referred to in subparagraph ii of paragraph *c* of the definition of "qualified patented part" in the first paragraph of section 737.18.36 is made in relation to the invention referred to in the first paragraph.

"**CHAPTER II**

"DEDUCTION

"**737.18.40.** Subject to the third paragraph, a qualified manufacturing corporation for a taxation year may deduct in computing its taxable income for the year an amount not exceeding the product obtained by multiplying the annual percentage determined in its respect for the year under section 737.18.42 by the aggregate of all amounts each of which is equal, in respect of a qualified property of the corporation, to the lesser of

(*a*) the ceiling determined under section 737.18.41 for the year in respect of the qualified property; and

(*b*) the portion of the particular amount described in the second paragraph, determined in respect of the qualified property for the year, that may reasonably be considered to be attributable to the added value that one or more qualified patented parts of the corporation bring to the property.

The particular amount to which the first paragraph refers, in relation to a qualified property of the corporation for a taxation year, is equal to the amount by which the portion of the corporation's gross revenue for the year from the sale, lease or rental of the property exceeds the portion of the expenses, reserves, allowances and other amounts otherwise deductible by the corporation in computing its income for the year that may reasonably be considered to be attributable to the property, such portions being determined on the basis of the separate accounts relating to the property referred to in paragraph *c* of the definition of "qualified property" in the first paragraph of section 737.18.36.

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 for the year under section 1000,

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

(*b*) in relation to each qualified property of the corporation referred to in the first paragraph, a copy of the register kept by the corporation containing the information necessary to prepare separate accounts in respect of the property for the year.

"**737.18.41.** The ceiling to which subparagraph *a* of the first paragraph of section 737.18.40 refers, determined for a taxation year in respect of a qualified property of a corporation, is equal to 50% of the particular amount determined under the second paragraph of section 737.18.40 in relation to that property for the year.

"**737.18.42.** The annual percentage determined for a taxation year of a qualified manufacturing corporation is equal to the total of

(*a*) the proportion of 66.1% that the number of days in the taxation year that precede 1 January 2018 is of the number of days in the taxation year;

(*b*) the proportion of 65.8% that the number of days in the taxation year that follow 31 December 2017 but precede 1 January 2019 is of the number of days in the taxation year;

(*c*) the proportion of 65.5% that the number of days in the taxation year that follow 31 December 2018 but precede 1 January 2020 is of the number of days in the taxation year; and

(*d*) the proportion of 65.2% that the number of days in the taxation year that follow 31 December 2019 is of the number of days in the taxation year."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

116. (1) Section 740.1 of the Act is amended

(1) by replacing "is paid" in the first paragraph by "is received";

(2) by replacing "Aux fins" and "réputée être" in the second paragraph in the French text by "Pour l'application" and "réputée", respectively.

(2) Paragraph 1 of subsection 1 applies in respect of a dividend received after 4 November 2010.

117. (1) Section 740.2 of the Act is amended by replacing "was paid" in the portion of paragraph *a* before subparagraph i by "was received".

(2) Subsection 1 applies in respect of a dividend received after 4 November 2010.

118. (1) Section 750 of the Act is amended by replacing paragraphs *a* to *d* by the following paragraphs:

"(*a*) 15% of the lesser of $42,705 and the individual's taxable income for that year;

"(*b*) 20% of the amount by which the lesser of $85,405 and the individual's taxable income for that year exceeds $42,705;

"(*c*) 24% of the amount by which the lesser of $103,915 and the individual's taxable income for that year exceeds $85,405; and

"(*d*) 25.75% of the amount by which the individual's taxable income for that year exceeds $103,915."

(2) Subsection 1 applies from the taxation year 2017.

(3) In addition, in applying section 1026 of the Act for the purpose of computing the amount of a payment that an individual is required to make for the taxation year 2017, 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 that payment, the individual's estimated tax or tax payable, as the case may be,

(1) must, in respect of a payment that the individual is required to make before 29 March 2017, be determined without reference to this section and sections 122, 126, 127, 129, 131, 151, 162 and 163 and as if the percentage specified in section 750.1 of the Act for the year were equal to 20%; and

(2) is, in respect of a payment that the individual is required to make after 28 March 2017 and before 22 November 2017, deemed to be equal to the amount by which the individual's estimated tax or tax payable, as the case may be, for the year, 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 individual is required to make after 28 March 2017 under section 1026 of the Act, the amount by which the individual's estimated tax or tax payable, as the case may be, determined in accordance with paragraph 1 exceeds the individual's estimated tax or tax payable, as the case may be, determined without reference to this section and sections 131 and 163 and as if

(*a*) the percentage specified in section 750.1 of the Act for the year were equal to 16%;

(*b*) paragraph *d* of section 752.0.1 of the Act, as amended by section 126, were read as if "$2,861" were replaced by "$2,682";

(*c*) the portion of paragraph *f* of section 752.0.1 of the Act before subparagraph i, as amended by section 126, were read as if "$4,168" were replaced by "$3,907"; and

(*d*) section 776.41.14 of the Act, as amended by section 162, were read as if "$10,222" and "$2,861" were replaced wherever they appear by "$9,582" and "$2,682", respectively.

119. (1) Section 750.1 of the Act is amended

(1) 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, as they read in their application to a taxation year preceding the year 2017, is";

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

"(*c*) 20%, where the taxation year is subsequent to the year 2001 and precedes the year 2017.";

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

"The percentage to which sections 752.0.0.1, 752.0.1, 752.0.7.4, 752.0.14, 776.41.14 and 1015.3 refer is 15% where the taxation year is the year 2017 or a subsequent year."

(2) Subsection 1 applies from the taxation year 2017.

120. (1) Section 750.2 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

"**750.2.** Each of the amounts referred to in the fourth paragraph that must be used for a taxation year subsequent to the taxation year 2017 is to be adjusted annually in such a manner that the amount used for that taxation year is equal to the total of the amount used for the preceding taxation year and the product obtained by multiplying that amount so used by the factor determined by the formula";

(2) by replacing subparagraphs *a* to *g* of the fourth paragraph by the following subparagraphs:

"(*a*) the amounts of $42,705, $85,405 and $103,915, wherever they are mentioned in section 750;

"(*b*) the amount of $14,890 mentioned in section 752.0.0.1;

"(*c*) the amounts of $2,861 and $4,168 mentioned in section 752.0.1;

"(*d*) the amount of $33,755 mentioned in section 752.0.7.1;

"(*e*) the amounts of $1,707, $2,107, $2,782 and $3,132, wherever they are mentioned in section 752.0.7.4;

"(*f*) the amount of $3,307 mentioned in section 752.0.14; and

"(*g*) the amounts of $10,222 and $2,861, wherever they are mentioned in section 776.41.14."

(2) Subsection 1 applies from the taxation year 2017.

121. (1) Section 750.3 of the Act is replaced by the following section:

"**750.3.** Where the amount that results from the adjustment provided for in section 750.2, in respect of an amount mentioned in subparagraph *a* or *d* of the fourth paragraph of that section, 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 multiple.

Where the amount that results from the adjustment provided for in section 750.2, in respect of an amount mentioned in any of subparagraphs *b*, *c* and *e* to *g* of the fourth paragraph of that section, 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 multiple."

(2) Subsection 1 applies from the taxation year 2018.

122. (1) Section 752.0.0.1 of the Act is amended by replacing "$10,215" by "$14,890".

(2) Subsection 1 applies from the taxation year 2017.

123. (1) Section 752.0.0.4 of the Act is amended

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

"(*a*) in respect of a covered benefit attributable to the year and paid by an employer for the first 14 full days following the beginning of the individual's disability, the lesser of

i. the total of the covered benefits attributable to the year and paid by the employer for the first 14 full days following the beginning of the individual's disability, and

ii. the amount determined by the formula

$0.90 \times A/B \times C$; and";

(2) by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

"i. $[(0.90 \times D/E) - (F/E)] \times (1 - G)$, and

"ii. $[(0.90 \times H/E) - I] \times (1 - G)$.";

(3) by replacing subparagraphs *a* to *i* of the second paragraph by the following subparagraphs:

"(*a*) A is the amount determined under the third paragraph of section 1015.3 that is applicable for the year;

"(*b*) B is the number of days in the year, excluding Saturdays and Sundays;

"(*c*) C is the number of days in the year, excluding Saturdays and Sundays, between the day on which the individual's disability begins and the day on which the individual returns to work, but without exceeding 14 days;

"(*d*) D is the annual gross revenue used as a basis for determining, for the particular day, the covered benefit attributable to the year, or, if the covered benefit attributable to the year is adjusted in accordance with section 119 of the Act respecting the Québec Pension Plan (chapter R-9), the amount that would be the annual gross revenue used as a basis for determining, for the particular day, the covered benefit attributable to the year, if it were adjusted according to the same rules as those applicable to the covered benefit;

"(*e*) E is the number of days in the year;

"(*f*) F is the annual gross revenue from a suitable employment or employment held, for the particular day;

"(*g*) G is the percentage that applies for the purpose of reducing, for the particular day, the covered benefit attributable to the year;

"(*h*) H is the amount in dollars referred to in section 752.0.0.1 that is applicable for the year, with reference to section 750.2, to the extent that the amount is used by the Commission des normes, de l'équité, de la santé et de la sécurité du travail to establish the weighted net income for the purpose of computing, for the particular day, the covered benefit attributable to the year; and

"(*i*) I is the lesser of

i. the amount obtained by dividing the annual gross revenue from a suitable employment or employment held, for the particular day, by the number of days in the year, and

ii. the amount obtained by dividing, by the number of days in the year, the amount in dollars referred to in section 752.0.0.1 that is applicable for the year, with reference to section 750.2, to the extent that the amount is used by the Commission des normes, de l'équité, de la santé et de la sécurité du travail to establish the weighted net income from a suitable employment or employment held, for the particular day.";

(4) by striking out subparagraphs *j* and *k* of the second paragraph;

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

"For the purposes of subparagraph *f* and subparagraph i of subparagraph *i* of the second paragraph, "annual gross revenue from a suitable employment or employment held", for a particular day, means the annual gross revenue relating to a suitable employment or employment held that is taken into account in determining, for the particular day, the covered benefit attributable to the year, including the annual gross revenue from any benefit paid to the individual, because of a termination of employment, under an Act of Québec or of any other jurisdiction, other than the Act respecting industrial accidents and occupational diseases (chapter A-3.001), that is taken into account in determining, for the particular day, the covered benefit attributable to the year, or, if the covered benefit attributable to the year is adjusted in accordance with section 119 of the Act respecting the Québec Pension Plan, the amount that would be the annual gross revenue relating to a suitable employment or employment held that would be taken into account in determining, for the particular day, the covered benefit attributable to the year if, from the year following that for which that gross revenue was last established, it were adjusted according to the same rules as those applicable to the covered benefit.";

(6) by striking out the fourth paragraph.

(2) Subsection 1 applies from the taxation year 2018. In addition, where section 752.0.0.4 of the Act applies to the taxation year 2017, it is to be read as if

(1) "an amount equal to the total of" in the portion of the first paragraph before subparagraph *a* were replaced by "an amount equal to 125% of the total of";

(2) subparagraph *a* of the second paragraph were replaced by the following subparagraph:

"(*a*) A is 80%;";

(3) subparagraph *j* of the second paragraph were replaced by the following subparagraph:

"(*j*) J is an amount equal to $11,635, to the extent that the amount is used by the Commission des normes, de l'équité, de la santé et de la sécurité du travail to establish the weighted net income for the purpose of computing, for the particular day, the covered benefit attributable to the year; and"; and

(4) the fourth paragraph were replaced by the following paragraph:

"For the purposes of subparagraph ii of subparagraph *k* of the second paragraph, "recognized amounts used to establish the weighted net income from a suitable employment or employment held", for a particular day, means an amount equal to $11,635, to the extent that the amount is used by the

Commission des normes, de l'équité, de la santé et de la sécurité du travail to establish the weighted net income from a suitable employment or employment held, for the particular day."

124. (1) Section 752.0.0.5 of the Act is amended

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

"(*a*) {[(0.90 × A/B) – (C × D/B)] × (1 – E)} – F/B; and

"(*b*) {[(0.90 × G/B) – (C × H)] × (1 – E)} – F/B.";

(2) by replacing subparagraphs *a* to *h* of the second paragraph by the following subparagraphs:

"(*a*) A is the annual gross revenue used as a basis for determining, for the particular day, the covered benefit attributable to the year, or, if the covered benefit attributable to the year is adjusted in accordance with section 119 of the Act respecting the Québec Pension Plan (chapter R-9), the amount that would be the annual gross revenue used as a basis for determining, for the particular day, the covered benefit attributable to the year, if it were adjusted according to the same rules as those applicable to the covered benefit;

"(*b*) B is the number of days in the year;

"(*c*) C is,

i. if only part of the net income from an employment held is used to reduce, for the particular day, the covered benefit attributable to the year, the percentage attributed under the public compensation plan in respect of that net income, and

ii. in any other case, 100%;

"(*d*) D is the annual gross revenue from a suitable employment or employment held, for the particular day;

"(*e*) E is the percentage that applies for the purpose of reducing, for the particular day, the covered benefit attributable to the year;

"(*f*) F is the amount that is payable for the year as an old age pension or as a disability benefit payable under a plan established by a jurisdiction, other than Québec, that is equivalent to the plan established under the Act respecting the Québec Pension Plan, and that is, in determining, for the particular day, the covered benefit attributable to the year, used by the Société de l'assurance automobile du Québec to reduce the amount of that covered benefit;

"(*g*) G is the amount in dollars referred to in section 752.0.0.1 that is applicable for the year, with reference to section 750.2, to the extent that the amount is used by the Société de l'assurance automobile du Québec to establish the weighted net income for the purpose of computing, for the particular day, the covered benefit attributable to the year; and

"(*h*) H is the lesser of

i. the amount obtained by dividing the annual gross revenue from a suitable employment or employment held, for the particular day, by the number of days in the year, and

ii. the amount obtained by dividing, by the number of days in the year, the amount in dollars referred to in section 752.0.0.1 that is applicable for the year, with reference to section 750.2, to the extent that the amount is used by the Société de l'assurance automobile du Québec to establish the weighted net income from a suitable employment or employment held, for the particular day.";

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

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

"For the purposes of subparagraph *d* and subparagraph i of subparagraph *h* of the second paragraph, "annual gross revenue from a suitable employment or employment held", for a particular day, means the annual gross revenue relating to a suitable employment or employment held that is taken into account in determining, for the particular day, the covered benefit attributable to the year, or, if the covered benefit attributable to the year is adjusted in accordance with section 119 of the Act respecting the Québec Pension Plan, the amount that would be the annual gross revenue relating to a suitable employment or employment held that would be taken into account in determining, for the particular day, the covered benefit attributable to the year if, from the year for which that gross revenue was last established, it were adjusted according to the same rules as those applicable to the covered benefit.";

(5) by striking out the fourth paragraph.

(2) Subsection 1 applies from the taxation year 2018. In addition, where section 752.0.0.5 of the Act applies to the taxation year 2017, it is to be read as if

(1) "an amount equal to the aggregate of all amounts" in the portion of the first paragraph before subparagraph *a* were replaced by "an amount equal to 125% of the aggregate of all amounts";

(2) subparagraph *a* of the second paragraph were replaced by the following subparagraph:

"(*a*) A is 80%;";

(3) subparagraph *h* of the second paragraph were replaced by the following subparagraph:

"(*h*) H is an amount equal to $11,635, to the extent that the amount is used by the Société de l'assurance automobile du Québec to establish the weighted net income for the purpose of computing, for the particular day, the covered benefit attributable to the year; and"; and

(4) the fourth paragraph were replaced by the following paragraph:

"For the purposes of subparagraph ii of subparagraph *i* of the second paragraph, "recognized amounts used to establish the weighted net income from a suitable employment or employment held", for a particular day, means an amount equal to $11,635, to the extent that the amount is used by the Société de l'assurance automobile du Québec to establish the weighted net income from a suitable employment or employment held, for the particular day."

125. (1) Section 752.0.0.6 of the Act is amended

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

"(*a*) {[(A × B/C) – (D × E/C)] × (1 – F)} – G/C; and

"(*b*) {[(A × H/C) – I] × (1 – F)} – G/C.";

(2) by replacing subparagraphs *a* to *i* of the second paragraph by the following subparagraphs:

"(*a*) A is the percentage that applies to the income insured by the public compensation plan for the purpose of determining, for the particular day, the covered benefit attributable to the year;

"(*b*) B is the annual gross revenue used as a basis for determining, for the particular day, the covered benefit attributable to the year, or, if the covered benefit attributable to the year is adjusted in accordance with the public compensation plan, the amount that would be the annual gross revenue used as a basis for determining, for the particular day, the covered benefit attributable to the year, if it were adjusted according to the same rules as those applicable to the covered benefit;

"(*c*) C is the number of days in the year;

"(*d*) D is,

i. if only a portion of the income, other than the recognized income on the date of the event giving rise to the covered benefit attributable to the year, is taken into consideration in determining, for the particular day, the covered benefit attributable to the year, the percentage attributed under the public compensation plan in respect of that income, and

ii. in any other case, 100%;

"(*e*) E is the annual gross revenue from a suitable employment or employment held, for the particular day;

"(*f*) F is the percentage that applies for the purpose of reducing, for the particular day, the covered benefit attributable to the year;

"(*g*) G is the amount that is, in determining, for the particular day, the covered benefit attributable to the year, used to reduce the amount of that covered benefit;

"(*h*) H is the amount in dollars referred to in section 752.0.0.1 that is applicable for the year, with reference to section 750.2; and

"(*i*) I is the amount obtained by multiplying, by the percentage determined for the year under subparagraph *d,* the lesser of

i. the amount obtained by dividing the annual gross revenue from a suitable employment or employment held, for the particular day, by the number of days in the year, and

ii. the amount obtained by dividing, by the number of days in the year, the amount in dollars referred to in section 752.0.0.1 that is applicable for the year, with reference to section 750.2.";

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

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

"For the purposes of subparagraph *e* and subparagraph i of subparagraph *i* of the second paragraph, "annual gross revenue from a suitable employment or employment held", for a particular day, means the annual gross revenue relating to a suitable employment or employment held, including any other amount that replaces work income, that is taken into account in determining, for the particular day, the covered benefit attributable to the year, or, if the covered benefit attributable to the year is adjusted in accordance with the public compensation plan, the amount that would be the annual gross revenue relating to a suitable employment or employment held that would be taken into account in determining, for the particular day, the covered benefit attributable to the year if, from the year for which that gross revenue was last established, it were adjusted according to the same rules as those applicable to the covered benefit."

(2) Subsection 1 applies from the taxation year 2017. However, where section 752.0.0.6 of the Act applies to the taxation year 2017, it is to be read as if, in the second paragraph,

(1) subparagraph *h* were replaced by the following subparagraph:

"(*h*) H is an amount of $14,544; and"; and

(2) subparagraph ii of subparagraph *i* were replaced by the following subparagraph:

"ii. the amount obtained by dividing $14,544 by the number of days in the year."

126. (1) Section 752.0.1 of the Act is amended

(1) by replacing "$1,860" in paragraph *d* by "$2,861";

(2) by replacing "$2,705" in the portion of paragraph *f* before subparagraph i by "$4,168".

(2) Subsection 1 applies from the taxation year 2017.

127. (1) Section 752.0.2 of the Act is amended by replacing the first paragraph by the following paragraph:

"The amount to which an individual is entitled under section 752.0.1 in respect of one person for a taxation year must be reduced by the amount that is the person's income for the year under this Part or, if the person was not resident in Canada throughout the year, that would be the person's income for the year under this Part, computed as if the person had been resident in Québec and in Canada throughout the year or, if the person died in the year, throughout the period of the year preceding the time of death."

(2) Subsection 1 applies from the taxation year 2017.

128. (1) Section 752.0.7.1 of the Act is amended

(1) by striking out the definition of "age of eligibility";

(2) by replacing "$29,290" in the definition of "family income" by "$33,755".

(2) Paragraph 1 of subsection 1 applies from the taxation year 2016.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2017.

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

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

"**752.0.7.4.** 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 the percentage specified in section 750.1 for the year by the amount by which the aggregate of the following amounts exceeds 18.75% of the individual's family income for the year:";

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

"i. $1,707, if the following conditions are met:";

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

"i.1. $2,107, if the individual meets the conditions set out in subparagraphs 2 and 3 of subparagraph i and";

(4) by replacing subparagraphs ii and iii of paragraph *a* by the following subparagraphs:

"ii. the lesser of $2,782 and the amount obtained by multiplying the amount referred to in section 752.0.8 in respect of the individual for the year by 125%; and

"iii. where the individual has reached 65 years of age before the end of the year, $3,132; and";

(5) by replacing the portion of subparagraph i of paragraph *b* before subparagraph 2 by the following:

"i. $1,707, if the following conditions are met:";

(6) by replacing the portion of subparagraph i.1 of paragraph *b* before subparagraph 1 by the following:

"i.1. $2,107, if the eligible spouse meets the conditions set out in subparagraphs 2 and 3 of subparagraph i and";

(7) by replacing subparagraphs ii and iii of paragraph *b* by the following subparagraphs:

"ii. the lesser of $2,782 and the amount obtained by multiplying the amount referred to in section 752.0.8 in respect of the eligible spouse for the year by 125%; and

"iii. where the eligible spouse has reached 65 years of age before the end of the year, $3,132."

(2) Paragraphs 1 to 3, 5 and 6 of subsection 1 and paragraphs 4 and 7 of subsection 1, where the latter paragraphs replace subparagraph ii of paragraphs *a* and *b* of section 752.0.7.4 of the Act, apply from the taxation year 2017.

(3) Paragraphs 4 and 7 of subsection 1, where they replace subparagraph iii of paragraphs *a* and *b* of section 752.0.7.4 of the Act, apply from the taxation year 2016. However, where section 752.0.7.4 of the Act applies to the taxation year 2016, it is to be read as if "$3,132" in subparagraph iii of paragraphs *a* and *b* were replaced by "$2,200".

130. (1) Section 752.0.10.0.2 of the Act is amended by replacing paragraph *d* of the definition of "excluded work income" by the following paragraph:

"(*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 latter is a partnership, with any of its members;".

(2) Subsection 1 has effect from 1 January 2016.

131. (1) Section 752.0.10.0.3 of the Act is amended

(1) by replacing "63" in the portion before the formula in the first paragraph by "62";

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

"(*c*) C is

i. for a taxation year preceding the taxation year 2017, the percentage specified in the first paragraph of section 358.0.3 that is applicable for the year, or

ii. for a taxation year following the taxation year 2016, zero; and";

(3) by replacing subparagraph ii of subparagraph *d* of the third paragraph by the following subparagraph:

"ii. for the taxation year 2017, 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, or";

(4) by adding the following subparagraph after subparagraph ii of subparagraph *d* of the third paragraph:

"iii. for a taxation year following the taxation year 2017, the lesser of the excess work income limit of a 63-year-old worker applicable for the year and the aggregate of

(1) the lesser of $4,000 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 62 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 63 years of age exceeds the amount by which $5,000 exceeds the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 62 years of age; or";

(5) by adding the following subparagraph after subparagraph *d* of the third paragraph:

"(*e*) where the individual is 62 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 a taxation year preceding the taxation year 2018, zero, or

ii. for a taxation year following the taxation year 2017, the lesser of $4,000 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 62 years of age exceeds $5,000."

(2) Paragraphs 1 and 3 to 5 of subsection 1 apply from the taxation year 2018.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2017.

132. (1) Section 752.0.10.1 of the Act, amended by section 189 of chapter 1 of the statutes of 2017, is again amended, in the first paragraph,

(1) by replacing "paragraph *a* or *b*" in paragraph *b* of the definition of "qualified property" by "subparagraph i or ii of paragraph *b*";

(2) by replacing "paragraph *c* or *d*" in paragraph *d* of the definition of "qualified property" by "any of subparagraphs iii to v of paragraph *b*";

(3) by replacing the portion of the definition of "patronage gift" before paragraph *a* by the following:

""patronage gift" of an individual, other than a trust, means a gift of money made in the same taxation year by the individual after 3 July 2013, or by the individual's succession after 31 December 2015, to an eligible cultural donee if the eligible amount of the gift is";

(4) by replacing paragraph *b* of the definition of "excepted gift" by the following paragraph:

"(*b*) where the individual is the succession of a particular individual that is a graduated rate estate, the particular individual dealt at arm's length with the donee immediately before the particular individual's death and the succession

of the particular individual that is a graduated rate estate deals at arm's length with the donee (determined without reference to paragraph *b* of section 18), or, in any other case, the individual deals at arm's length with the donee; and";

(5) by replacing the portion of the definition of "major cultural gift" before paragraph *a* by the following:

""major cultural gift" of an individual, other than a trust, for a particular taxation year means the eligible amount of a gift of money, up to $25,000, made by the individual after 3 July 2013 or by the individual's succession after 31 December 2015, provided the gift is made before 1 January 2018 to an eligible cultural donee and the following conditions are met in respect of the gift:";

(6) by replacing paragraph *b* of the definition of "major cultural gift" by the following paragraph:

"(*b*) the conditions set out in section 752.0.10.2.1 are met in respect of the eligible amount of the gift; and";

(7) by adding the following paragraph after paragraph *b* of the definition of "major cultural gift":

"(*c*) the gift is made

i. by the individual in the particular year or in any of the four preceding taxation years,

ii. by the individual in the year of the individual's death if the particular year is the taxation year that precedes the year of the death, or

iii. by the individual's succession if section 752.0.10.10.0.1 applies in respect of the gift and if the particular year is the taxation year in which the individual dies or the preceding taxation year;";

(8) by striking out the definition of "total religious order gifts";

(9) by replacing the definition of "total charitable gifts" by the following definition:

""total charitable gifts" of an individual for a particular taxation year means the aggregate of all amounts each of which is the eligible amount of a gift (other than a gift all or part of the eligible amount of which is included in the total cultural gifts, total gifts of qualified property or total musical instrument gifts of an individual for a taxation year or a gift the eligible amount of which is taken into account in computing the amount an individual deducts under section 752.0.10.6.2, for a taxation year), in respect of which the following conditions are met:

(*a*) the gift is made to a qualified donee;

(*b*) the gift is made,

i. where the individual is not a trust,

(1) by the individual in the particular year or in any of the five preceding taxation years,

(2) by the individual in the year in which the individual dies if the particular year is the taxation year that precedes the taxation year in which the individual dies, or

(3) by the individual's succession if section 752.0.10.10.0.1 applies in respect of the gift and if the particular year is the taxation year in which the individual dies or the preceding taxation year, or

ii. where the individual is a trust,

(1) by the trust in the particular year or in any of the five preceding taxation years,

(2) by the trust if the trust is an individual's succession, if section 752.0.10.10.0.1 applies in respect of the gift and if the particular year is a taxation year in which the succession is the succession of the individual that is a graduated rate estate and that precedes the taxation year in which the gift is made, or

(3) by the trust if the end of the particular year is determined under subparagraph *a* of the first paragraph of section 663.0.1 because of an individual's death, if the gift is made after the particular year and on or before the trust's filing-due date for the particular year and if the subject of the gift is property that is held by the trust at the time of the individual's death or is property that was substituted for that property; and

(*c*) the conditions of section 752.0.10.2 are met in respect of the eligible amount of the gift;";

(10) by replacing the definition of "total gifts of qualified property" by the following definition:

""total gifts of qualified property" of an individual for a particular taxation year means the aggregate of all amounts each of which is the eligible amount of a gift (other than a gift all or part of the eligible amount of which is included in the total cultural gifts of an individual for a taxation year), in respect of which the following conditions are met:

(*a*) the fair market value of the gift is certified by the Minister of Sustainable Development, Environment and Parks;

(*b*) the gift is made to any of the following entities that is, except in the case provided for in subparagraph v, a qualified donee:

i. a registered charity whose mission in Québec, at the time of the gift, consists mainly, in the opinion of the Minister of Sustainable Development, Environment and Parks, in the conservation of the ecological heritage, if the subject of the gift is property referred to in paragraph *a* or *b* of the definition of "qualified property",

ii. the State, Her Majesty in right of Canada, a municipality in Québec or a municipal or public body performing a function of government in Québec, if the subject of the gift is property referred to in paragraph *a* or *b* of the definition of "qualified property",

iii. a registered charity one of whose main missions, at the time of the gift, consists, in the opinion of the Minister of the Environment of Canada, in the conservation and protection of Canada's environmental heritage and that is, in the opinion of the Minister of Sustainable Development, Environment and Parks, an appropriate donee in the circumstances, if the subject of the gift is property referred to in paragraph *c* or *d* of the definition of "qualified property",

iv. the State, Her Majesty in right of Canada or a province, other than Québec, a municipality in Canada or a municipal or public body performing a function of government in Canada, if the subject of the gift is property referred to in paragraph *c* or *d* of the definition of "qualified property", or

v. the United States, any state of that country, a municipality in the United States or a municipal or public body performing a function of government in the United States, if the subject of the gift is property referred to in paragraph *c* or *d* of the definition of "qualified property";

(*c*) the gift is made,

i. where the individual is not a trust,

(1) by the individual in the particular year or in any of the 10 preceding taxation years,

(2) by the individual in the year in which the individual dies if the particular year is the taxation year that precedes the taxation year in which the individual dies, or

(3) by the individual's succession if section 752.0.10.10.0.1 applies in respect of the gift and if the particular year is the taxation year in which the individual dies or the preceding taxation year, or

ii. where the individual is a trust,

(1) by the trust in the particular year or in any of the 10 preceding taxation years,

(2) by the trust if the trust is an individual's succession, if section 752.0.10.10.0.1 applies in respect of the gift and if the particular year is a taxation year in which the succession is the succession of the individual that is a graduated rate estate and that precedes the taxation year in which the gift is made, or

(3) by the trust if the end of the particular year is determined under subparagraph *a* of the first paragraph of section 663.0.1 because of an individual's death, if the gift is made after the particular year and on or before the trust's filing-due date for the particular year and if the subject of the gift is property that is held by the trust at the time of the individual's death or is property that was substituted for that property; and

(*d*) the conditions of section 752.0.10.2 are met in respect of the eligible amount of the gift;";

(11) by replacing the definition of "total cultural gifts" by the following definition:

""total cultural gifts" of an individual for a particular taxation year means the aggregate of all amounts each of which is the eligible amount of a gift (other than a gift all or part of the eligible amount of which is included in the total musical instrument gifts of an individual for a taxation year), in respect of which the following conditions are met:

(*a*) the gift is made to

i. an institution or public authority referred to in subparagraph *a* of the third paragraph of section 232, where the subject of the gift is a cultural property described in that paragraph, or

ii. a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act, a certified archival centre or a recognized museum, if the gift has as its subject a cultural property described in subparagraph *c* of the third paragraph of section 232, unless it is also described in subparagraph *a* of that third paragraph;

(*b*) the gift is made,

i. where the individual is not a trust,

(1) by the individual in the particular year or in any of the five preceding taxation years,

(2) by the individual in the year in which the individual dies if the particular year is the taxation year that precedes the taxation year in which the individual dies, or

(3) by the individual's succession if section 752.0.10.10.0.1 applies in respect of the gift and if the particular year is the taxation year in which the individual dies or the preceding taxation year, or

ii. where the individual is a trust,

(1) by the trust in the particular year or in any of the five preceding taxation years,

(2) by the trust if the trust is an individual's succession, if section 752.0.10.10.0.1 applies in respect of the gift and if the particular year is a taxation year in which the succession is the succession of the individual that is a graduated rate estate and that precedes the taxation year in which the gift is made, or

(3) by the trust if the end of the particular year is determined under subparagraph *a* of the first paragraph of section 663.0.1 because of an individual's death, if the gift is made after the particular year and on or before the trust's filing-due date for the particular year and if the subject of the gift is property that is held by the trust at the time of the individual's death or is property that was substituted for that property; and

(*c*) the conditions of section 752.0.10.2 are met in respect of the eligible amount of the gift;";

(12) by replacing the definition of "total patronage gifts" by the following definition:

""total patronage gifts" of an individual, other than a trust, for a particular 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 an individual for a taxation year under section 752.0.10.6 or 752.0.10.6.1), in respect of which the following conditions are met:

(*a*) the gift is made

i. by the individual in the particular year or in any of the five preceding taxation years,

ii. by the individual in the year in which the individual dies if the particular year is the taxation year that precedes the taxation year in which the individual dies, or

iii. by the individual's succession if section 752.0.10.10.0.1 applies in respect of the gift and if the particular year is the taxation year in which the individual dies or the preceding taxation year; and

(*b*) the conditions of section 752.0.10.2.2 are met in respect of the eligible amount of the gift.";

(13) by replacing the definition of "total musical instrument gifts" by the following definition:

""total musical instrument gifts" of an individual for a particular taxation year means the aggregate of all amounts each of which is the eligible amount of a gift the subject of which is a musical instrument, in respect of which the following conditions are met:

(*a*) the gift is made to any of the following entities that is situated in Québec:

i. an elementary or secondary educational institution to which the Education Act (chapter I-13.3) or the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14) applies,

ii. a college governed by the General and Vocational Colleges Act (chapter C-29),

iii. a private educational institution accredited for purposes of subsidies under the Act respecting private education (chapter E-9.1),

iv. an educational institution at the university level within the meaning of the Act respecting educational institutions at the university level (chapter E-14.1), and

v. an institution providing instruction in music and forming part of the network of the Conservatoire de musique et d'art dramatique du Québec;

(*b*) the gift is made,

i. where the individual is not a trust,

(1) by the individual in the particular year or in any of the five preceding taxation years,

(2) by the individual in the year in which the individual dies if the particular year is the taxation year that precedes the taxation year in which the individual dies, or

(3) by the individual's succession if section 752.0.10.10.0.1 applies in respect of the gift and if the particular year is the taxation year in which the individual dies or the preceding taxation year, or

ii. where the individual is a trust,

(1) by the trust in the particular year or in any of the five preceding taxation years,

(2) by the trust if the trust is an individual's succession, if section 752.0.10.10.0.1 applies in respect of the gift and if the particular year is a taxation year in which the succession is the succession of the individual that is a graduated rate estate and that precedes the taxation year in which the gift is made, or

(3) by the trust if the end of the particular year is determined under subparagraph *a* of the first paragraph of section 663.0.1 because of an individual's death, if the gift is made after the particular year and on or before the trust's filing-due date for the particular year and if the subject of the gift is property that is held by the trust at the time of the individual's death or is property that was substituted for that property; and

(*c*) the conditions of paragraph *b* of section 752.0.10.2 are met in respect of the eligible amount of the gift;".

(2) Subsection 1 applies from the taxation year 2016. In addition, where section 752.0.10.1 of the Act applies to a taxation year preceding the taxation year 2016 in respect of a gift made after 10 February 2014, it is to be read as if "paragraph *c* or *d*" in paragraph *d* of the definition of "qualified property" in the first paragraph were replaced by "any of paragraphs *c* to *e*".

133. (1) Section 752.0.10.2 of the Act is amended 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 an individual's tax payable under this Part for a 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 an individual's tax payable under that Act for a taxation year in respect of which the individual was not subject to tax under this Part."

(2) Subsection 1 applies from the taxation year 2016.

134. (1) Section 752.0.10.3 of the Act, amended by section 190 of chapter 1 of the statutes of 2017, is again amended by replacing "in paragraph *a*" in subparagraph *b* of the first paragraph by "in subparagraph i of paragraph *a*".

(2) Subsection 1 applies from the taxation year 2016.

135. (1) Section 752.0.10.4.0.1 of the Act is amended by striking out ", 752.0.10.13".

(2) Subsection 1 applies from the taxation year 2016.

136. (1) Section 752.0.10.4.0.1.1 of the Act is amended by replacing "752.0.10.13" in paragraphs *a* and *b* by "752.0.10.14".

(2) Subsection 1 applies from the taxation year 2016.

137. (1) Section 752.0.10.7 of the Act is replaced by the following section:

"**752.0.10.7.** No individual may deduct, for a taxation year, an amount under section 752.0.10.6 in respect of a gift of a property referred to in subparagraph ii of paragraph *a* of the definition of "total cultural gifts" in the first paragraph of section 752.0.10.1 unless the individual files with the Minister, together with the fiscal return the individual is required to file under section 1000 for the year, a certificate issued by the Conseil du patrimoine culturel du Québec stating that the property was acquired by a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act (chapter M-44), a certified archival centre or a recognized museum, in accordance with its acquisition and conservation policy and with the directives of the Ministère de la Culture et des Communications, and specifying the fair market value of the property determined in accordance with section 752.0.10.4 and, if applicable, section 752.0.10.4.2."

(2) Subsection 1 applies from the taxation year 2016.

138. (1) Section 752.0.10.7.1 of the Act is amended by replacing subparagraphs i and ii of paragraph *a* by the following subparagraphs:

"i. in the case of a gift whose subject is a property described in paragraph *a* or *b* of the definition of "qualified property" in the first paragraph of section 752.0.10.1, the land referred to in that paragraph *a* or the land encumbered with a servitude referred to in that paragraph *b*, as the case may be, has undeniable ecological value and, where such is the case, that the mission in Québec of a charity referred to in subparagraph i of paragraph *b* of the definition of "total gifts of qualified property" in the first paragraph of section 752.0.10.1 consists mainly, at the time of the gift, in the conservation of the ecological heritage, and

"ii. in the case of a gift whose subject is a property described in paragraph *c* or *d* of the definition of "qualified property" in the first paragraph of section 752.0.10.1, the land referred to in that paragraph *c* or the land encumbered with a servitude referred to in that paragraph *d*, as the case may be, has undeniable ecological value, the preservation and conservation of which is important to the protection and development of Québec's ecological heritage and, where such is the case, that a charity referred to in subparagraph iii of paragraph *b* of the definition of "total gifts of qualified property" in the first paragraph of section 752.0.10.1 is an appropriate donee in the circumstances; and".

(2) Subsection 1 applies from the taxation year 2016.

139. (1) Section 752.0.10.9 of the Act is replaced by the following section:

"**752.0.10.9.** The gift that an individual who died before 1 January 2016 is deemed to have made at a time before the death, under this section or any of sections 752.0.10.10, 752.0.10.10.3, 752.0.10.10.5, 752.0.10.13 and 752.0.10.14 (as they read for the taxation year in which the death occurred), is deemed, for the purposes of this chapter, not to have been made by any other taxpayer or at any other time."

(2) Subsection 1 applies from the taxation year 2016.

140. (1) Section 752.0.10.10 of the Act is replaced by the following section:

"**752.0.10.10.** For the purposes of this Part, except for this paragraph and section 752.0.10.10.2, the rules set out in the second paragraph apply in respect of a gift if a succession arises on and as a consequence of the death after 31 December 2015 of an individual and the gift is

(*a*) made by the individual by the individual's will;

(*b*) deemed under section 752.0.10.10.2 to have been made in respect of the death of the individual; or

(*c*) made by the succession.

The rules to which the first paragraph refers, in respect of a gift, are as follows:

(*a*) the gift is deemed to be made by the succession and not by any other taxpayer; and

(*b*) subject to section 752.0.10.16, the gift is deemed to be made at the time that the property that is the subject of the gift is transferred to the donee and not at any other time."

(2) Subsection 1 applies from the taxation year 2016.

141. (1) The Act is amended by inserting the following section after section 752.0.10.10:

"**752.0.10.10.0.1.** A gift in respect of which this section applies is a gift made by the succession that is a graduated rate estate, or by a succession that would be the succession that is a graduated rate estate if section 646.0.1 were read without reference to its paragraph *a*, of an individual whose death occurs after 31 December 2015, provided the gift is made no more than 60 months after the death, and either

(*a*) the gift is deemed under section 752.0.10.10.2 to be made in respect of the individual's death; or

(*b*) the subject of the gift is property acquired by the succession on and as a consequence of the individual's death or is property that was substituted for that property."

(2) Subsection 1 applies from the taxation year 2016.

142. (1) Section 752.0.10.10.2 of the Act is replaced by the following section:

"**752.0.10.10.2.** For the purposes of this chapter, money or a negotiable instrument transferred to a qualified donee is deemed to be property that is the subject of a gift, in respect of an individual's death, made to the qualified donee, if the death occurs after 31 December 2015, the transfer is made as a consequence of the death, and the transfer is

(*a*) a transfer—other than a transfer the amount of which is not included in computing the income of the individual or the individual's succession for a taxation year but would have been included, but for section 430, in computing the income of the individual or the individual's succession for a taxation year if the transfer had been made to the individual's legal representative for the benefit of the individual's succession—made

i. solely because of the obligations under a life insurance policy under which, immediately before the individual's death, the individual's life was insured and the individual's consent would have been required to change the recipient of the transfer, and

ii. from an insurer to a person that is the qualified donee and that was, immediately before the individual's death, neither a policyholder under the policy nor an assignee of the individual's interest under the policy; or

(*b*) a transfer made

i. solely because of the donee's right or interest as a beneficiary under an arrangement (other than an arrangement of which a licensed annuities provider is the issuer or carrier)

(1) that is a registered retirement savings plan or registered retirement income fund or that was, immediately before the death, a tax-free savings account, and

(2) under which the individual was, immediately before the individual's death, the annuitant or holder, and

ii. from the arrangement to the qualified donee."

(2) Subsection 1 applies from the taxation year 2016.

143. (1) Sections 752.0.10.10.3 to 752.0.10.10.5 of the Act are repealed.

(2) Subsection 1 applies from the taxation year 2016.

144. (1) Sections 752.0.10.13 and 752.0.10.14 of the Act are replaced by the following sections:

"**752.0.10.13.** The rules set out in section 752.0.10.14 apply in respect of a gift made by an individual of a work of art that meets any of the following conditions if the gift is described in the definition of "total charitable gifts" in the first paragraph of section 752.0.10.1 or if the work of art is a cultural property described in section 232:

(*a*) the work of art was created by the individual and is in the individual's inventory;

(*b*) the work of art was acquired by the individual under circumstances where section 430 applied; or

(*c*) if the individual is a succession that arose on and as a consequence of the death of another individual who created the work of art, the work of art was in the other individual's inventory immediately before the death.

"**752.0.10.14.** The rules to which section 752.0.10.13 refers, in respect of a gift of a work of art made by an individual, are as follows:

(*a*) in the case of a gift of a work of art that is a cultural property described in section 232,

i. if at the time the gift is made the fair market value of the work of art that is the subject of the gift exceeds its cost amount to the individual, the individual is deemed to receive at that time proceeds of disposition in respect of the work of art equal to the greater of its cost amount to the individual at that time and the amount of the advantage, if any, in respect of the gift, and

ii. if the individual is the succession that is the graduated rate estate of a particular individual who created the work of art that is the subject of the gift and at the time immediately before the particular individual's death the fair market value of the work of art exceeds its cost amount to the particular individual, the particular individual is deemed to receive at that time proceeds of disposition in respect of the work of art equal to its cost amount to the particular individual at that time and the succession is deemed to have acquired the work of art at a cost equal to those proceeds of disposition; and

(*b*) in the case of a gift of a work of art that is property described in the definition of "total charitable gifts" in the first paragraph of section 752.0.10.1,

i. if at the time the gift is made the fair market value of the work of art that is the subject of the gift exceeds its cost amount to the individual and an amount is designated, in respect of the gift, in accordance with subparagraph i of paragraph *b* of subsection 7.1 of section 118.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the lesser of the fair market value of the work of art otherwise determined and the greater of the amount of the advantage in respect of the gift, the cost amount to the individual of the work of art and the amount designated in respect of the gift in accordance with that subsection 7.1 is deemed to be the individual's proceeds of disposition of the work of art and, for the purposes of section 7.21, the fair market value of the work of art, and

ii. if the individual is the succession that is the graduated rate estate of a particular individual who created the work of art that is the subject of the gift, at the time immediately before the particular individual's death the fair market value of the work of art exceeds its cost amount to the particular individual, and an amount is designated, in accordance with subsection 7.1 of section 118.1 of the Income Tax Act, in respect of the gift, the lesser of the fair market value of the work of art otherwise determined and the greater of the cost amount to the particular individual of the work of art and the amount designated in respect of the gift in accordance with that subsection 7.1 is deemed to be the value of the work of art at the time of the death and the cost to the succession of the work of art.

Chapter V.2 of Title II of Book I applies in relation to a designation made under subsection 7.1 of section 118.1 of the Income Tax Act."

(2) Subsection 1 applies from the taxation year 2016.

145. (1) Section 752.0.10.16 of the Act, amended by section 196 of chapter 1 of the statutes of 2017, is again amended by striking out "and section 752.0.10.9" in the portion before paragraph *a*.

(2) Subsection 1 applies from the taxation year 2016.

146. (1) Section 752.0.10.19 of the Act, amended by section 197 of chapter 1 of the statutes of 2017, is replaced by the following section:

"**752.0.10.19.** Subject to sections 752.0.10.21 and 752.0.10.22, if an individual has granted an option to a qualified donee in a taxation year, no amount in respect of the option is to be included in computing the total charitable gifts, total cultural gifts, total gifts of qualified property or total musical instrument gifts of an individual for a taxation year."

(2) Subsection 1 applies from the taxation year 2016.

147. (1) Section 752.0.11 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

"(*a*) A is a rate of 20%;".

(2) Subsection 1 applies from the taxation year 2017.

148. (1) Section 752.0.11.1 of the Act is amended by replacing subparagraph i of paragraph *q* by the following subparagraph:

"i. for reasonable expenses, other than expenses described in subparagraph ii but including legal fees and insurance premiums, incurred to locate a compatible donor and to arrange for the transplant, and".

(2) Subsection 1 has effect from 1 January 2016.

149. (1) Section 752.0.13.1 of the Act, amended by section 199 of chapter 1 of the statutes of 2017, is again amended by replacing the first paragraph by the following paragraph:

"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 20% by the amount of the reasonable travel and lodging expenses paid in the year by either the individual or the individual's legal representatives, in respect of a particular person referred to in section 752.0.13.2, so that the particular person may obtain in Québec medical care not available in Québec within 200 kilometres of the locality where the particular person lives, or in respect of such a particular person and the person accompanying the particular person so that the latter may obtain such medical care where, in the latter case, the particular person is under 18 years of age in the year or is unable to travel unassisted if, in either case, the individual files with the Minister the prescribed form whereon a physician certifies that care equivalent or virtually equivalent to that obtained is not available in Québec within 200 kilometres of the locality where the particular person lives and, where such is the case, that the particular person is unable to travel unassisted."

(2) Subsection 1 applies in respect of travel and lodging expenses incurred after 30 June 2016, except where it replaces "the percentage specified in section 750.1 for the year" in the first paragraph of section 752.0.13.1 of the Act by "20%", in which case it applies from the taxation year 2017.

150. (1) Section 752.0.13.1.1 of the Act is amended by replacing the first paragraph by the following paragraph:

"An individual who moves from a former residence situated in Québec at which the individual ordinarily lived to a new residence, at which the individual ordinarily lives, situated in Québec not more than 80 kilometres from a health establishment situated in Québec so that a particular person referred to in section 752.0.13.2 may obtain, at that establishment, medical care not available

in Québec within 200 kilometres of the locality in which the former residence of the individual is situated, 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 20% by the amount of the moving expenses referred to in the second paragraph paid in the year by the individual or the individual's legal representatives in respect of the move, if the individual files with the Minister the prescribed form whereon a physician certifies that the medical care may reasonably be expected to last at least six months and whereon that physician and the director general, or the director general's delegate in that respect, of a health establishment that is in the area in which the former residence of the individual is situated certify that care equivalent or virtually equivalent to that obtained is not available in Québec within 200 kilometres of the locality where the former residence of the individual is situated."

(2) Subsection 1 applies in respect of moving expenses incurred after 30 June 2016, except where it replaces "the percentage specified in section 750.1 for the year" in the first paragraph of section 752.0.13.1.1 of the Act by "20%", in which case it applies from the taxation year 2017.

151. (1) Section 752.0.14 of the Act is amended by replacing "$2,295" in the portion before subparagraph *a* of the first paragraph by "$3,307".

(2) Subsection 1 applies from the taxation year 2017.

152. (1) Section 752.0.18.15 of the Act, amended by section 200 of chapter 1 of the statutes of 2017, is again amended by replacing "the percentage specified in section 750.1 for the year" in the portion before subparagraph *a* of the first paragraph by "20%".

(2) Subsection 1 applies from the taxation year 2017.

153. (1) Section 752.0.27 of the Act is amended

(1) by replacing subparagraph 3 of subparagraph ii of subparagraph *b*.0.1 of the first paragraph by the following subparagraph:

"(3) 63 years of age or over, if the calendar year in which the individual became a bankrupt is the year 2017, or";

(2) by adding the following subparagraph after subparagraph 3 of subparagraph ii of subparagraph *b*.0.1 of the first paragraph:

"(4) 62 years of age or over, if the calendar year in which the individual became a bankrupt follows the year 2017,";

(3) by adding the following subparagraph after subparagraph iii of subparagraph *b*.0.1 of the first paragraph:

"iv. the amount of $4,000, specified in subparagraph 1 of subparagraph iii of subparagraph *d* of the third paragraph of section 752.0.10.0.3 and subparagraph ii of subparagraph *e* of that paragraph, were replaced by the proportion of $4,000 that the number of days in the taxation year is of the number of days in the calendar year; and";

(4) by replacing "i and iii" in the portion of the third paragraph before subparagraph *a* by "i, iii and iv";

(5) by replacing subparagraph *c* of the third paragraph by the following subparagraph:

"(*c*) 63 years of age, for the calendar year 2017; or";

(6) by adding the following subparagraph after subparagraph *c* of the third paragraph:

"(*d*) 62 years of age, for a calendar year following the year 2017."

(2) Subsection 1 applies from 1 January 2018.

154. (1) Section 766.3.3 of the Act is amended by replacing paragraphs *b* and *c* of the definition of "split income" by the following paragraphs:

"(*b*) a portion of an amount included because of the application of paragraph *f* of section 600 in computing the individual's income for the year, to the extent that the portion is not included in an amount described in paragraph *a* and can reasonably be considered to be income derived

i. 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

ii. from a business carried on by a partnership or trust or from the rental of property by a partnership or trust, if a person who is related to the individual at any time in the year is actively engaged on a regular basis in the activities of the partnership or trust that are carried on for earning income from a business or the rental of property, or in the case of a partnership, has an interest in the partnership directly or indirectly through one or more other partnerships; or

"(*c*) a portion of an amount included because of the application of section 662 or 663 in respect of a trust (other than a mutual fund trust or a trust referred to in section 851.25) in computing the individual's income for the year, to the extent that the portion is not included in an amount described in paragraph *a* and can reasonably be considered

i. 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),

ii. 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 a designated stock exchange),

iii. 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

iv. to be income derived from a business carried on by a partnership or trust or from the rental of property by a partnership or trust, if a person who is related to the individual at any time in the year is actively engaged on a regular basis in the activities of the partnership or trust that are carried on for earning income from a business or the rental of property."

(2) Subsection 1 applies from the taxation year 2014.

155. (1) Section 771.1 of the Act, amended by section 212 of chapter 1 of the statutes of 2017, is again amended, in the first paragraph,

(1) by replacing the portion of the definition of "specified partnership loss" before paragraph *a* by the following:

""specified partnership loss" of a corporation for a taxation year means the aggregate of all amounts each of which is an amount, in respect of a partnership of which the corporation is a member in the year that would be a primary and manufacturing sectors corporation for the year if the partnership were a corporation for its last fiscal period that ends in the year, if that fiscal period were its taxation year and if its proportion of primary and manufacturing sectors activities for the year were determined without reference to the activities of any other partnership of which it is a member, or that is a partnership described in section 771.2.1.2.2 for the year, equal to the aggregate of";

(2) by replacing the portion of paragraph *a* of the definition of "specified partnership income" before subparagraph i by the following:

"(*a*) the aggregate of all amounts each of which is an amount, in respect of a partnership of which the corporation is a member in the year that would be a primary and manufacturing sectors corporation for the year if the partnership were a corporation for its last fiscal period that ends in the year, if that fiscal period were its taxation year and if its proportion of primary and manufacturing sectors activities for the year were determined without reference to the activities of any other partnership of which it is a member, or that is a partnership described in section 771.2.1.2.2 for the year, equal to the lesser of";

(3) by replacing the definition of "primary and manufacturing sectors corporation" by the following definition:

""primary and manufacturing sectors corporation" for a taxation year that begins after 31 December 2016 means a corporation whose proportion of primary and manufacturing sectors activities for the taxation year is greater than 25%;";

(4) by replacing the definition of "manufacturing corporation" by the following definition:

""manufacturing corporation" for a taxation year that begins before 1 January 2017 means a corporation whose proportion of manufacturing or processing activities for the taxation year is greater than 25%;".

(2) Paragraphs 1 and 2 of subsection 1 apply to a taxation year that begins after 31 December 2016.

(3) Paragraphs 3 and 4 of subsection 1 have effect from 1 January 2017.

156. (1) Section 771.2.1.2 of the Act, amended by section 213 of chapter 1 of the statutes of 2017, is again amended by replacing the portion of paragraph *a* before subparagraph i by the following:

"(*a*) the amount by which the aggregate of all amounts each of which is, where the corporation would be a primary and manufacturing sectors corporation for the year if its proportion of primary and manufacturing sectors activities for the year were determined without reference to the activities of any partnership of which it is a member, or if it is described in section 771.2.1.2.1 for the year, the income of the corporation for the year from an eligible business carried on by it in Canada, other than the income of the corporation for the year from a business carried on by it as a member of a partnership, and the specified partnership income of the corporation for the year exceeds the aggregate of".

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

157. (1) Sections 771.2.1.2.1 and 771.2.1.2.2 of the Act, enacted by section 214 of chapter 1 of the statutes of 2017, are replaced by the following sections:

"**771.2.1.2.1.** A corporation to which paragraph *a* of section 771.2.1.2 refers for a particular taxation year is a corporation in respect of which the number of remunerated hours referred to in either of the following subparagraphs exceeds 5,000:

(*a*) the number of remunerated hours determined in respect of the employees of the corporation for the particular year; or

(*b*) the number of remunerated hours determined in respect of the employees of the corporation and of those of the corporations with which the corporation is associated in the particular year, for the taxation years of those corporations that ended in the calendar year preceding the calendar year in which the particular year ends.

For the purposes of the first paragraph,

(*a*) the number of remunerated hours determined in respect of a person that may be taken into account for a week may not exceed 40;

(*b*) subject to the third paragraph, the remunerated hours may be taken into account only to the extent that they were paid; and

(*c*) the remunerated hours may be taken into account for a taxation year only to the extent that the expenditure relating to those hours was incurred in that year.

For the purposes of this section, a person who holds, directly or indirectly, shares of the capital stock of a corporation carrying more than 50% of the votes that could be cast under any circumstances at the annual meeting of shareholders of the corporation is considered to be an employee of the corporation and the unremunerated hours of work the person carries out in a week to actively engage in the corporation's activities are deemed to be remunerated hours in respect of that person for which the expenditure was incurred in that week, provided that the hours are recorded in a register that the corporation keeps in that respect and according to the formula

$1.1 \times A$.

In the formula in the third paragraph, A is the number of unremunerated hours of work carried out by the person in a week, without exceeding 36.36.

For the purposes of subparagraph *a* of the first paragraph, where the number of days in the corporation's particular taxation year is less than 365, the number of remunerated hours determined in respect of the corporation's employees in

the particular year is deemed to be equal to the product obtained by multiplying that number otherwise determined by the proportion that 365 is of the number of days in the particular taxation year.

"**771.2.1.2.2.** A partnership of which a corporation that is carrying on an eligible business in a taxation year as a member of the partnership is a member and to which paragraph *a* of the definition of "specified partnership income" in the first paragraph of section 771.1 refers for the taxation year is a partnership whose number of remunerated hours determined in respect of its employees for a fiscal year that ends in the taxation year exceeds 5,000.

For the purposes of this section,

(*a*) the number of remunerated hours determined in respect of a person that may be taken into account for a week may not exceed 40;

(*b*) the remunerated hours may be taken into account only to the extent that they were paid; and

(*c*) the remunerated hours may be taken into account for a fiscal year only to the extent that the expenditure relating to those hours was incurred in that fiscal year."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

158. (1) Section 772.7 of the Act is amended, in subparagraph *b* of the first paragraph,

(1) by inserting ", 726.43" after "726.35" in subparagraph i;

(2) by inserting ", 726.42" after "726.33" in subparagraph ii.

(2) Subsection 1 applies to a taxation year that ends after 17 March 2016.

159. (1) Section 772.9 of the Act is amended, in subparagraph ii of paragraph *a*,

(1) by inserting ", 726.43" after "726.35" in subparagraph 1;

(2) by inserting ", 726.42" after "726.33" in subparagraph 2.

(2) Subsection 1 applies to a taxation year that ends after 17 March 2016.

160. (1) Section 772.11 of the Act is amended, in subparagraph ii of subparagraph *a* of the second paragraph,

(1) by inserting ", 726.43" after "726.35" in subparagraph 1;

(2) by inserting ", 726.42" after "726.33" in subparagraph 2.

(2) Subsection 1 applies to a taxation year that ends after 17 March 2016.

161. Section 776.19 of the Act is amended by replacing the first paragraph by the following paragraph:

"For the purposes of this Part, where in a taxation year a person has acquired and is the first holder of a share in respect of which an amount was designated by a corporation under subsection 4 of section 192 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the cost to the person of that share is deemed to be that provided for in the second paragraph."

162. (1) Section 776.41.14 of the Act is amended

(1) by replacing subparagraphs i and ii of subparagraph *a* of the second paragraph by the following subparagraphs:

"i. $10,222, if the eligible student began in the year at least two recognized terms of study, or

"ii. the amount by which $10,222 exceeds $2,861, if the eligible student began in the year only one recognized term of study;";

(2) by replacing, in the third paragraph, subparagraphs i and ii of subparagraph *a* of the second paragraph, enacted by that third paragraph, by the following subparagraphs:

"i. $2,861 in respect of each recognized term of study, without exceeding two, that the eligible student began in the year, and

"ii. the proportion that the number of months in the year following the month in which the eligible student reaches 18 years of age is of 12, multiplied by the amount by which $10,222 exceeds the amount obtained by multiplying $2,861 by 2;"."

(2) Subsection 1 applies from the taxation year 2017.

163. (1) Section 776.46 of the Act, amended by section 235 of chapter 1 of the statutes of 2017, is again amended, in subparagraph *a* of the second paragraph,

(1) by replacing subparagraph iv by the following subparagraph:

"iv. 16%, where the taxation year is subsequent to the year 2002 and precedes the year 2017, and";

(2) by adding the following subparagraph after subparagraph iv:

"v. 15%, where the taxation year is the year 2017 or a subsequent year;".

(2) Subsection 1 applies from the taxation year 2017.

164. Section 776.54.1 of the Act is amended

(1) by striking out "726.1," in the portion before paragraph *a*;

(2) by striking out paragraph *a*.

165. The Act is amended by inserting the following section after section 961.17.0.3:

"**961.17.0.3.1.** For the purposes of section 961.17.0.1, paragraph *k* of the definition of "remuneration" in section 1015R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) and subparagraph *a* of the second paragraph of section 1015R21 of that Regulation, the minimum amount under a retirement income fund for the taxation year 2015 is the amount that would be the minimum amount under the fund for the year if it were determined using the prescribed factor referred to in section 961.1.5.0.1R1 of that Regulation for the taxation year 2014."

166. Title VI.1 of Book VII of Part I of the Act, comprising sections 965.1 to 965.28.2, is repealed.

167. Section 965.29 of the Act is amended by replacing paragraph *e* by the following paragraph:

"(*e*) "total income" means the total income of an individual as defined in paragraph *j* of section 965.1, as it read before being repealed;".

168. Section 965.35 of the Act is amended by replacing paragraph *c* by the following paragraph:

"(*c*) "total income" means the total income of an individual within the meaning of paragraph *j* of section 965.1, as it read before being repealed;".

169. Section 965.86 of the Act is amended by striking out "and is not identified in the list established for the purposes of section 965.9.7.1" in paragraph *c*.

170. Section 965.87 of the Act is amended by striking out "and is not identified in the list established for the purposes of section 965.9.7.2" in paragraph *d*.

171. (1) Section 1015.3 of the Act is amended

(1) by replacing the second paragraph and the portion of the third paragraph before the formula by the following:

"Where a person fails to furnish the return referred to in the first paragraph, the deduction or withholding must be made in respect of the person as though the person were entitled to deduct, in computing the person's tax payable for the year, only the amount obtained by multiplying,

(*a*) where the deduction or withholding is made in respect of remuneration paid in the year 2017, $11,635 by 20%; or

(*b*) where the deduction or withholding is made in respect of remuneration paid in a year subsequent to the year 2017, $14,890 by the percentage determined under section 750.1 for the year.

The amount of $14,890 to which subparagraph *b* of the second paragraph refers and that is to be used for a taxation year subsequent to the year 2017, is to be adjusted annually in such a manner that the amount used for that taxation year is equal to the total of the amount used for the preceding taxation year and the product obtained by multiplying that amount so used by the factor determined by the formula";

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

"Where the amount that results from the adjustment provided for in the third 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 multiple.";

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

"Where the amount of $14,890, to which subparagraph *b* of the second paragraph refers, is to be used for the taxation year 2018, the amount is deemed, for the purposes of the third paragraph, to be the amount used for the taxation year 2017."

(2) Subsection 1 has effect from 1 January 2017.

172. (1) Section 1029.6.0.0.1 of the Act, amended by section 267 of chapter 1 of the statutes of 2017, 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.6.0.9.1 to 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.26, the following rules apply:";

(2) by inserting "II.6.0.1.10," after "II.6.0.1.8," in subparagraph *b*;

(3) by inserting the following subparagraph after subparagraph *i*.1:

"(*i*.2) in the case of Division II.6.0.9.1, 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,

ii. the amount of assistance attributable to a workforce training program, or

iii. the amount of federal government assistance directly attributable to the biodiesel fuel industry segment, in particular regarding market expansion, process improvement, energy efficiency and change in raw materials;";

(4) by adding the following subparagraph after subparagraph *n*:

"(*o*) in the case of Division II.26, 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 deemed to have been paid on account of an individual's tax payable for a taxation year, other than the amount described in subparagraph i, under this Part or the Income Tax Act that may reasonably be attributed to an expenditure described in the definition of "septic system repair expenditure" in section 1029.8.174."

(2) Paragraphs 1 and 4 of subsection 1 have effect from 28 March 2017. However, where section 1029.6.0.0.1 of the Act applies before 1 April 2017, it is to be read as if "II.6.0.9.1 to II.6.0.11" in the portion of the second paragraph before subparagraph *a* were replaced by "II.6.0.10, II.6.0.11".

(3) Paragraph 2 of subsection 1 has effect from 18 March 2016.

(4) Paragraph 3 of subsection 1 has effect from 1 April 2017.

173. (1) Section 1029.6.0.1.2 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

"(*a*) where the particular division is any of Divisions II.6 to II.6.0.0.5, the day that is three months after either of the following dates:

i. the date on which the favourable advance ruling or, in the absence of such a ruling, the qualification certificate is given or issued by the Société de développement des entreprises culturelles, which ruling or qualification certificate the taxpayer is required to file with the Minister in accordance with the particular division, or

ii. if it is subsequent to the date described in subparagraph i and the taxpayer is referred to in paragraph *a*.3 of the definition of "qualified corporation" in the first paragraph of section 1029.8.34 or in paragraph *f* of the definition of "excluded corporation" in the first paragraph of section 1029.8.36.0.0.4, the

date on which the certificate referred to in that paragraph was issued by the Société de développement des entreprises culturelles to the taxpayer for the particular year; or".

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

174. (1) Section 1029.6.0.0.6 of the Act, amended by section 268 of chapter 1 of the statutes of 2017, is again amended by replacing subparagraph *c* of the fourth paragraph by the following subparagraph:

"(*c*) the amount of $10,222 mentioned in section 1029.8.67;".

(2) Subsection 1 applies from the taxation year 2017. However, where section 1029.6.0.0.6 of the Act applies to the taxation year 2017, it is to be read without reference to subparagraph *c* of the fourth paragraph.

175. (1) Section 1029.6.0.0.7 of the Act, amended by section 269 of chapter 1 of the statutes of 2017, is again amended

(1) by replacing "*c* to *f*" in the first paragraph by "*d* to *f*";

(2) by replacing "*g*, *h*" in the second paragraph by "*c*, *g*, *h*".

(2) Subsection 1 applies from the taxation year 2017. However, where section 1029.6.0.0.7 of the Act applies to the taxation year 2017, it is to be read as if "*c*, *g*, *h*" in the second paragraph were replaced by "*g*, *h*".

176. (1) Section 1029.8.33.7.3 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

"(*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 in which the eligible taxpayer makes a qualified expenditure in respect of a student trainee and the qualified expenditure made in each of those consecutive taxation years is at least $2,500; and".

(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.

177. Section 1029.8.36.0.0.5.1 of the Act is amended by replacing the first paragraph by the following paragraph:

"If, at a particular time, a corporation enters into a contract with a person or partnership with whom it is not, at that time, dealing at arm's length, under which the corporation incurs production costs as part of the production of a property that is a qualified production and if, in the opinion of the Minister, one of the purposes of the existence of the contract is to increase the particular amount that the corporation would be deemed to have paid to the Minister, in respect of the property, on account of its tax payable for a taxation year under

subparagraph *a*.1 of the first paragraph of section 1029.8.36.0.0.5 if such a contract had been entered into with a person or partnership with whom it is dealing at arm's length, the Minister may determine that the particular amount is the amount that the corporation is deemed to have paid to the Minister, in respect of the property, on account of its tax payable for that year under that subparagraph *a*.1."

178. (1) Section 1029.8.36.0.3.9 of the Act, amended by section 279 of chapter 1 of the statutes of 2017, is again amended

(1) by replacing "is of the number of days in that taxation year" in the sixth paragraph by "is of 365";

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

"The sixth paragraph does not apply in respect of a salary or wages paid in consideration of services rendered by an eligible employee as part of the production of a property if

(*a*) the corporation makes an election in the prescribed form containing prescribed information in respect of a group of employees to which the employee belongs and the number of employees concerned by the election does not exceed 20% of the total number of eligible employees whose salaries or wages are taken into consideration in computing the corporation's qualified labour expenditure for the year in respect of the property; or

(*b*) where subparagraph *a* does not apply, the employee belongs to the group consisting of 20% of the total number of eligible employees whose salaries or wages taken into consideration in computing the corporation's qualified labour expenditure for the year in respect of the property are the highest."

(2) Subsection 1 applies in respect of a qualified labour expenditure incurred after 26 March 2015 or, if applicable, in respect of a qualified labour expenditure incurred under a contract entered into after 26 March 2015. However, where section 1029.8.36.0.3.9 of the Act applies to a taxation year that ends after 26 March 2015 and includes that date, the sixth paragraph of that section is to be read as follows:

"For the purposes of the first paragraph, the amount, determined after the application of sections 1029.8.36.0.3.10.1 and 1029.8.36.0.3.13, of a salary or wages referred to in paragraph *a* or *b* of the definition of "qualified labour expenditure" in the first paragraph of section 1029.8.36.0.3.8, incurred and paid in respect of an eligible employee, may not exceed the amount obtained by multiplying $100,000 by the proportion that the number of days in the corporation's taxation year that follow 26 March 2015 and during which the employee is an eligible employee is of 365."

179. (1) Section 1029.8.36.0.3.19 of the Act, amended by section 280 of chapter 1 of the statutes of 2017, is again amended

(1) by replacing "is of the number of days in that taxation year" in the sixth paragraph by "is of 365";

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

"The sixth paragraph does not apply in respect of a salary or wages paid in consideration of services rendered by an eligible employee if

(*a*) the corporation makes an election in the prescribed form containing prescribed information in respect of a group of employees to which the employee belongs and the number of employees concerned by the election does not exceed 20% of the total number of eligible employees whose salaries or wages are taken into consideration in computing the corporation's qualified labour expenditure for the year; or

(*b*) where subparagraph *a* does not apply, the employee belongs to the group consisting of 20% of the total number of eligible employees whose salaries or wages taken into consideration in computing the corporation's qualified labour expenditure for the year are the highest."

(2) Subsection 1 applies in respect of a qualified labour expenditure incurred after 26 March 2015 or, if applicable, in respect of a qualified labour expenditure incurred under a contract entered into after 26 March 2015. However, where section 1029.8.36.0.3.19 of the Act applies to a taxation year that ends after 26 March 2015 and includes that date, the sixth paragraph of that section is to be read as follows:

"For the purposes of the first paragraph, the amount, determined after the application of sections 1029.8.36.0.3.21 and 1029.8.36.0.3.24, of a salary or wages referred to in paragraph *a* or *b* of the definition of "qualified labour expenditure" in the first paragraph of section 1029.8.36.0.3.18, incurred and paid in respect of an eligible employee, may not exceed the amount obtained by multiplying $100,000 by the proportion that the number of days in the corporation's taxation year that follow 26 March 2015 and during which the employee is an eligible employee is of 365."

180. (1) The Act is amended by inserting the following after section 1029.8.36.0.3.83:

"**DIVISION II.6.0.1.10**

"CREDIT FOR MAJOR DIGITAL TRANSFORMATION PROJECTS

"§1.—*Interpretation and general rules*

"**1029.8.36.0.3.84.** In this division,

"eligibility period" of a corporation in relation to an eligible digitization contract means, subject to the third paragraph, the 24-month period that begins on the day the eligible digitization activities provided for in the eligible digitization contract began to be carried out;

"eligible digitization activity" of a corporation means an activity covered by the certificate referred to in subparagraph *b* of the third paragraph of section 1029.8.36.0.3.85 that is issued to the corporation for the purposes of this division;

"eligible digitization contract" of a corporation means a contract entered into by the corporation in respect of which a certificate has been issued for the purposes of this division;

"eligible employee" of a corporation for all or part of a taxation year means an employee of the corporation, other than an excluded employee at any time in the year, who, in the year or part of the year, reports for work at an establishment of the corporation situated in Québec and in respect of whom a certificate to the effect that the employee is an eligible employee for all or part of the year is issued to the corporation for the year for the purposes of this division;

"excluded employee" of a corporation at a particular time means an employee who, at that time, is a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of that corporation;

"qualified corporation" for a taxation year means a corporation that, in the year, carries on a business in Québec and has an establishment in Québec, and that is not

(*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 wages" incurred by a qualified corporation in a taxation year in respect of an eligible employee for all or part of the taxation year in connection with an eligible digitization contract means the lesser of

(*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

(*b*) the amount by which the amount of the wages incurred by the qualified corporation in the eligibility period relating to the eligible digitization contract that is included in the year, 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, exceeds the aggregate of

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

ii. the aggregate of all amounts each of which is the amount of a benefit or advantage in respect of such wages, other than a benefit or advantage that may reasonably be attributed to work carried out by the eligible employee in connection with the qualified corporation's eligible digitization contract 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 that taxation year, whether in the form of a reimbursement, compensation, guarantee, in the form of proceeds of disposition of property which exceed the fair market value of the property, or in any other form or manner;

"specified member" of a corporation that is a cooperative, in a taxation year, means a member having, directly or indirectly, at any time in the year, at least 10% of the votes at a meeting of the members of the cooperative;

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

For the purposes of the definition of "eligible employee" in the first paragraph,

(*a*) if, during all or part of a taxation year, an employee reports for work at an establishment of a corporation situated in Québec and at an establishment of the corporation situated outside Québec, the employee is, for that period, deemed

i. unless subparagraph ii applies, to report for work only at the establishment situated in Québec, or

ii. to report for work only at the establishment situated outside Québec if, during that period, the employee reports for work mainly at an establishment of the corporation situated outside Québec; and

(*b*) if, during all or part of a taxation year, an employee is not required to report for work at an establishment of a corporation and the employee's wages in relation to that period are paid from such an establishment situated in Québec, the employee is deemed to report for work at that establishment if the duties performed by the employee during that period are performed mainly in Québec.

A corporation does not have an eligibility period in relation to an eligible digitization contract if the eligible digitization activities provided for in the contract did not begin within a reasonable time after the contract was entered into.

"§2. — *Credit*

"**1029.8.36.0.3.85.** A qualified corporation for a taxation year that encloses with the fiscal return it is required to file for the year under section 1000 the documents described in the third paragraph is deemed, subject to the second paragraph, to have paid to the Minister on the corporation's balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to 24% of the aggregate of all amounts each of which is the qualified wages incurred by the corporation in the year in respect of an eligible employee for all or part of that year in connection with an eligible digitization contract.

For the purpose of computing the payments that a corporation referred to in the first paragraph is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV.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 the valid certificate issued to the corporation in respect of the eligible digitization contract for the purposes of this division; and

(*c*) a copy of any valid certificate issued to the corporation for the year in respect of an eligible employee for the purposes of this division.

"§3. — *Government assistance and non-government assistance*

"**1029.8.36.0.3.86.** If a corporation pays in a taxation year (in this section referred to as the "repayment year"), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that was taken into account for the purpose of computing qualified wages incurred in a particular taxation year by

the corporation in respect of an eligible employee and in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.85 for the particular taxation year, the corporation is deemed, if it encloses the prescribed form with the fiscal return it is required to file for the repayment year under section 1000, to have paid to the Minister on its balance due-day for the repayment year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the amount that it would be deemed to have paid to the Minister for the particular year in respect of the qualified wages under section 1029.8.36.0.3.85 if any amount of assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the amount determined under subparagraph i of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.84, exceeds the aggregate of

(*a*) the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.85 for the particular year in respect of the qualified wages; and

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

"**1029.8.36.0.3.87.** For the purposes of section 1029.8.36.0.3.86, an amount of assistance is deemed to be repaid by a corporation in a taxation year, pursuant to a legal obligation, if that amount

(*a*) reduced, because of subparagraph i of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.84, the amount of the wages referred to in that paragraph *b*, for the purpose of computing qualified wages in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.85;

(*b*) was not received by the corporation; and

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

(2) Subsection 1 has effect from 18 March 2016.

181. (1) Section 1029.8.36.0.94 of the Act is amended by replacing the definition of "eligibility period" in the first paragraph by the following definition:

""eligibility period" of a qualified corporation means the period that begins on 1 April 2006 or, if it is later, on the particular day on which the qualified corporation begins producing eligible ethanol in Québec to be sold in Québec to the holder of a collection officer's permit issued under the Fuel Tax Act (chapter T-1) and that ends on 31 March 2018;".

(2) Subsection 1 applies to a taxation year that ends after 28 March 2017.

182. (1) The Act is amended by inserting the following after section 1029.8.36.0.106:

"**DIVISION II.6.0.9.1**

"CREDIT FOR THE PRODUCTION OF BIODIESEL FUEL IN QUÉBEC

"§1. — *Interpretation and general rules*

"**1029.8.36.0.106.1.** In this division,

"associated group" in a taxation year means all the corporations that meet the following conditions:

(*a*) the corporations are associated with each other in the taxation year; and

(*b*) each corporation is a qualified corporation for the taxation year;

"average monthly price of crude oil" in respect of a particular month in a taxation year means the arithmetic average of the daily closing values, for the particular month, on the New York Mercantile Exchange (NYMEX) of the price per barrel of West Texas Intermediate in Oklahoma in the United States (WTI-Cushing), expressed in American dollars;

"biodiesel fuel" has the meaning assigned by subparagraph *a*.2 of the first paragraph of section 1 of the Fuel Tax Act (chapter T-1);

"eligible production of biodiesel fuel" of a qualified corporation for a particular month means the total number of litres of biodiesel fuel that corresponds to all of the qualified corporation's shipments of biodiesel fuel for the particular month;

"month" means, in the case where a taxation year begins on a day in a calendar month other than the first day of that month, any period that begins on that day in a calendar month within the taxation year, other than the month in which the year ends, and that ends on the day immediately preceding that day in the calendar month that follows that month or, for the month in which the taxation year ends, on the day on which that year ends, and if there is no such immediately preceding day in the following month, on the last day of that month;

"qualified corporation" for a taxation year means a corporation that, in the year, has an establishment in Québec where it carries on a business engaged in the production of biodiesel fuel, other than a corporation

(*a*) that is exempt from tax for the year under Book VIII; or

(*b*) that would be exempt from tax for the year under section 985, but for section 192;

"shipment of biodiesel fuel" of a qualified corporation in respect of a particular month means a shipment consisting of a number of litres of biodiesel fuel that the qualified corporation produces in Québec after 31 March 2017 and before 1 April 2018, that is sold in Québec in that period to the holder of a collection officer's permit issued under the Fuel Tax Act (in subparagraph ii of subparagraph *a* of the second paragraph referred to as the "purchaser") who takes possession of the biodiesel fuel in the particular month and before 1 April 2018, and that is intended for Québec.

For the purposes of the definition of "shipment of biodiesel fuel" in the first paragraph, the following rules apply:

(*a*) a shipment of biodiesel fuel is destined for Québec only if

i. where the shipment is delivered by the qualified corporation, the shipment is delivered and possession is taken in Québec, or

ii. where subparagraph i does not apply, the manifest issued to the purchaser on taking possession of the shipment shows the shipment was delivered in Québec; and

(*b*) if a qualified corporation produces biodiesel fuel in Québec after 31 March 2017 and stores it in a reservoir with biodiesel fuel it produced before 1 April 2017 or acquired before that date (in this subparagraph referred to as "previous stock"), a particular shipment drawn from the reservoir is deemed to be a shipment drawn from the previous stock up to the number of litres that corresponds to the previous stock immediately before the particular shipment.

"§2. — *Credit*

"**1029.8.36.0.106.2.** A corporation that is a qualified corporation for a taxation year and that encloses the documents referred to in the third paragraph with the fiscal return the corporation is required to file under section 1000 for the taxation year is deemed, subject to the fourth paragraph, to have paid to the Minister on the corporation's balance-due day for the taxation year, on account of its tax payable for the taxation year under this Part, an amount equal to the amount by which the amount determined under section 1029.8.36.0.106.4 is exceeded by the aggregate of all amounts each of which is an amount determined, for a particular month of the taxation year, by the formula

$A \times [\$0.185 - (\$0.0082 \times B + \$0.004 \times C)]$.

In the formula in the first paragraph,

(*a*) A, expressed as a number of litres, is the lesser of

i. the qualified corporation's eligible production of biodiesel fuel for the particular month, and

ii. the qualified corporation's monthly ceiling on the production of biodiesel fuel for the particular month;

(*b*) B is

i. if the average monthly price of crude oil in respect of the particular month is greater than US$31, the number that represents the amount by which the average monthly price of crude oil, up to US$43, exceeds US$31, and

ii. in any other case, zero; and

(*c*) C is

i. if the average monthly price of crude oil in respect of the particular month is greater than US$43, the number that represents the amount by which the average monthly price of crude oil, up to US$65, exceeds US$43, and

ii. in any other case, zero.

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

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

(*b*) a copy of a report specifying, in respect of each month of the taxation year, the qualified corporation's eligible production of biodiesel fuel and the average monthly price of crude oil; and

(*c*) if applicable, a copy of the agreement described in section 1029.8.36.0.106.3.

For the purpose of computing the payments that a qualified corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, that corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the taxation year under this Part and of its tax payable for the taxation 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 taxation year but before that date; and

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

"**1029.8.36.0.106.3.** For the purposes of subparagraph ii of subparagraph *a* of the second paragraph of section 1029.8.36.0.106.2, the monthly ceiling on the production of biodiesel fuel of a qualified corporation, for a particular month of a taxation year, is,

(*a*) if the qualified corporation is a member of an associated group in the year, the number of litres attributed for the particular month to the qualified corporation pursuant to the agreement described in the second paragraph or, in the absence of such an agreement, zero or the number of litres, determined with reference to the rules set out in the second paragraph, attributed to the qualified corporation by the Minister, if applicable, for the particular month; or

(*b*) if subparagraph *a* does not apply, the number of litres obtained by multiplying 345,205 by the number of days in the particular month.

The agreement to which subparagraph *a* of the first paragraph refers is the agreement under which all of the qualified corporations that are members of the associated group in the year attribute to one or more of their number, for the purposes of this section, a number of litres; for that purpose, the total number of litres so attributed for the particular month must not exceed the number of litres determined under subparagraph *b* of the first paragraph for the particular month.

"§3. — *Government assistance, non-government assistance and other particulars*

"**1029.8.36.0.106.4.** The amount to which the first paragraph of section 1029.8.36.0.106.2 refers is equal to the aggregate of all amounts each of which is

(*a*) the amount of any government assistance or non-government assistance that may reasonably be attributed to the portion, determined under subparagraph *a* of the second paragraph of that section, of a qualified corporation's eligible production of biodiesel fuel for a particular month of the taxation year and that the qualified corporation has received, is entitled to receive or may reasonably expect to receive, on or before its filing-due date for the taxation year; or

(*b*) the amount of any benefit or advantage that may reasonably be attributed to the portion, determined under subparagraph *a* of the second paragraph of that section, of a qualified corporation's eligible production of biodiesel fuel for a particular month of the taxation year, that is not a benefit or advantage that may reasonably be attributed to the carrying on of that activity, and that is a benefit or advantage that a person or partnership has obtained, is entitled

to obtain, or may reasonably expect to obtain, on or before the qualified corporation's filing-due date for the taxation year, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner.

"**1029.8.36.0.106.5.** A corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.106.2, on account of its tax payable for a particular taxation year under Part I in relation to its eligible production of biodiesel fuel for a particular month of that year is deemed, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file under section 1000 for a subsequent taxation year (in this section referred to as the "year concerned") in which either of the following events occurs, to have paid to the Minister on its balance-due day for the year concerned, on account of its tax payable for that year under this Part, an amount equal to the amount determined under the second paragraph:

(*a*) the corporation pays, pursuant to a legal obligation, an amount that may reasonably be considered to be the repayment of an amount included, because of paragraph *a* of section 1029.8.36.0.106.4, in the aggregate determined in respect of the corporation for the particular taxation year under that section; or

(*b*) a person or partnership pays, pursuant to a legal obligation, an amount that may reasonably be considered to be the repayment of an amount included, because of paragraph *b* of section 1029.8.36.0.106.4, in the aggregate determined in respect of the corporation for the particular taxation year under that section.

The amount to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under this section or section 1029.8.36.0.106.2 for a taxation year preceding the year concerned in relation to its eligible production of biodiesel fuel for a particular month of the particular taxation year, is exceeded by the total of

(*a*) the amount that the corporation would have been deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.0.106.2 if any of the events described in subparagraph *a* or *b* of the first paragraph or in subparagraph *a* or *b* of the first paragraph of section 1129.45.3.39.2, that occurred in the year concerned or a preceding taxation year in relation to its eligible production of biodiesel fuel for a particular month of the particular taxation year, had occurred in the particular taxation year; and

(*b*) the aggregate of all amounts each of which is an amount that the corporation is required to pay to the Minister under section 1129.45.3.39.2 for a taxation year preceding the year concerned in relation to its eligible production of biodiesel fuel for a particular month of the particular taxation year.

Section 1029.6.0.1.9 applies, with the necessary modifications, to the totality of the amount that the corporation is deemed, under this section, to have paid to the Minister on the corporation's balance-due day for the year concerned.

"**1029.8.36.0.106.6.** For the purposes of section 1029.8.36.0.106.5, an amount is deemed to be an amount paid by a corporation, person or partnership, as the case may be, in a particular taxation year as a repayment of an amount included in the aggregate determined for a preceding taxation year in respect of the corporation under section 1029.8.36.0.106.4, pursuant to a legal obligation, if that amount

(*a*) has been included in that aggregate;

(*b*) in the case of an amount referred to in paragraph *a* of section 1029.8.36.0.106.4, has not been received by the corporation;

(*c*) in the case of an amount referred to in paragraph *b* of section 1029.8.36.0.106.4, has not been 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."

(2) Subsection 1 has effect from 1 April 2017.

183. (1) Section 1029.8.36.166.40 of the Act, amended by section 291 of chapter 1 of the statutes of 2017, is again amended, in the definition of "qualified property" in the first paragraph,

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

"i. in any of Classes 29, 43 and 53 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1),";

(2) by inserting the following paragraph after paragraph *c*.1:

"(*c*.2) is not used in the course of operating a biodiesel fuel plant; and".

(2) Paragraph 1 of subsection 1 has effect from 1 January 2016.

(3) Paragraph 2 of subsection 1 applies in respect of a property acquired after 31 March 2017.

184. Section 1029.8.61.8 of the Act is amended by striking out the definition of "Retraite Québec".

185. (1) Section 1029.8.61.18 of the Act is amended

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

"1/12 A + B + I";

(2) by replacing "$161.50" in subparagraph *b* of the second paragraph by "$190";

(3) by adding the following subparagraph after subparagraph *b* of the second paragraph:

"(*c*) I is an amount (in this division referred to as the "supplement for handicapped children requiring exceptional care") equal to the product obtained by multiplying $954 by the number of eligible dependent children referred to in section 1029.8.61.19.1 in respect of whom the individual is, at the beginning of the particular month, an eligible individual.";

(4) by replacing "$2,000" in subparagraph i of subparagraph *a* of the third paragraph and in subparagraph 1 of subparagraph ii of that subparagraph *a* by "$2,410";

(5) by replacing "$1,000" in subparagraph 2 of subparagraph ii of subparagraph *a* of the third paragraph by "$1,204";

(6) by replacing "$1,500" in subparagraph 3 of subparagraph ii of subparagraph *a* of the third paragraph by "$1,806";

(7) by replacing "$700" in subparagraph *b* of the third paragraph by "$845";

(8) by replacing "$553" in subparagraph i of subparagraph *e* of the third paragraph and in subparagraph 1 of subparagraph ii of that subparagraph *e* by "$676";

(9) by replacing "$510" in subparagraph 2 of subparagraph ii of subparagraph *e* of the third paragraph by "$625";

(10) by replacing "$276" in subparagraph *f* of the third paragraph by "$337".

(2) Paragraphs 1 and 3 of subsection 1 have effect from 1 April 2016. However, where section 1029.8.61.18 of the Act applies before 1 January 2017, it is to be read as if "$954" in subparagraph *c* of the second paragraph were replaced by "$947".

(3) Paragraphs 2 and 4 to 10 of subsection 1 have effect from 1 January 2017.

186. (1) Section 1029.8.61.19 of the Act is amended

(1) by replacing the portion before the fifth paragraph by the following:

"**1029.8.61.19.** An eligible dependent child to whom subparagraph *b* of the second paragraph of section 1029.8.61.18 refers is a child who, according to the prescribed rules, has an impairment or a mental function disability that substantially limits the child in performing the life habits of a child of his or her age during a foreseeable period of at least one year.

For the purpose of considering an amount in respect of the supplement for handicapped children under subparagraph *b* of the second paragraph of section 1029.8.61.18 for a particular month, an application must be filed with Retraite Québec no later than 11 months after the end of the particular month and be accompanied by the report of a member of a professional order assessing the child's condition for a period that precedes the application date by no more than 12 months.

There is an exemption from filing a new application and from filing a new report of a member of a professional order for the purpose of considering an amount in respect of the supplement for handicapped children under subparagraph *b* of the second paragraph of section 1029.8.61.18, where an individual becomes an eligible individual, in respect of an eligible child who already gives rise to entitlement to an amount in respect of the supplement for handicapped children and in respect of whom the individual has filed or is deemed to have filed an application under the first paragraph of section 1029.8.61.24.

Where divergent opinions exist concerning the assessment of the child's condition, Retraite Québec may require that the child be examined by the physician it designates or by any other member of a professional order. If valid grounds are presented to oppose the choice of the physician or the member of a professional order, Retraite Québec shall designate another physician or member of a professional order.";

(2) by replacing "suivis sans raison valable" in subparagraph *a* of the sixth paragraph in the French text by "suivis, sans raison valable".

(2) Paragraph 1 of subsection 1 applies in respect of an application filed with Retraite Québec after 22 June 2016 and in respect of an application filed with Retraite Québec before 23 June 2016 for which no decision has been rendered before that date. However, where section 1029.8.61.19 of the Act applies in respect of an application filed with Retraite Québec before 24 September 2016, the second paragraph of that section is to be read as follows:

"For the purpose of considering an amount in respect of the supplement for handicapped children under subparagraph *b* of the second paragraph of section 1029.8.61.18, an application must be filed with Retraite Québec and be accompanied by the report of a member of a professional order assessing the child's condition."

187. (1) The Act is amended by inserting the following sections after section 1029.8.61.19:

"**1029.8.61.19.1.** Subject to sections 1029.8.61.19.2 to 1029.8.61.19.4, an eligible dependent child to whom subparagraph *c* of the second paragraph of section 1029.8.61.18 refers is a child described in the first paragraph of section 1029.8.61.19 who is, according to the prescribed rules, in either of the following situations:

(*a*) the child, during a foreseeable period of at least one year, has an impairment or a designated mental function disability entailing serious and multiple disabilities that prevent the child from independently performing the life habits of a child of his or her age and is, at the beginning of the particular month,

i. two years of age or over, in the case of an impairment, or

ii. four years of age or over, in the case of a designated mental function disability; or

(*b*) the child's state of health requires, during a foreseeable period of at least one year, specified complex medical care at home and, as the case may be,

i. the child is less than six years of age at the beginning of the particular month,

ii. the child is six years of age or over at the beginning of the particular month and the child's state of health limits the child in performing the life habits of a child of his or her age, or

iii. the child is six years of age or over at the beginning of the particular month and the child's state of health requires specified complex medical care at home referred to in subparagraph iii of subparagraph *a* of the first paragraph of section 1029.8.61.19.3.

For the purpose of considering an amount in respect of the supplement for handicapped children requiring exceptional care under subparagraph *c* of the second paragraph of section 1029.8.61.18 for a particular month, an application must be filed with Retraite Québec no later than 11 months after the end of the particular month and be accompanied by pluridisciplinary reports made in respect of the child.

Where divergent opinions exist concerning the assessment of the child's condition, Retraite Québec may require that the child be examined by the physician it designates or by any other member of a professional order. If valid grounds are presented to oppose the choice of the physician or the member of a professional order, Retraite Québec shall designate another physician or member of a professional order.

Retraite Québec may, at any time, require that the child's condition be reassessed.

Despite the first paragraph, a child is not considered to be an eligible dependent child to whom subparagraph *c* of the second paragraph of section 1029.8.61.18 refers if

(*a*) without a valid reason, the treatments or measures likely to improve the child's condition are not applied or continued; or

(*b*) there is refusal or omission to comply with a request for information or an examination to assess the child's condition.

"**1029.8.61.19.2.** An eligible dependent child to whom subparagraph *c* of the second paragraph of section 1029.8.61.18 refers does not include a person who is lodged or sheltered under the law or a person who benefits from personal home assistance under

(*a*) section 158 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001);

(*b*) section 79 of the Automobile Insurance Act (chapter A-25); or

(*c*) section 5 of the Crime Victims Compensation Act (chapter I-6).

"**1029.8.61.19.3.** For the purposes of subparagraph *b* of the first paragraph of section 1029.8.61.19.1, specified complex medical care at home is as follows:

(*a*) complex respiratory care, namely

i. the non-invasive mechanical ventilation with bi-level positive airway pressure (BiPAP),

ii. care related to a tracheostomy without invasive mechanical ventilation, or

iii. care related to a tracheostomy with invasive mechanical ventilation;

(*b*) complex nutritional care, namely parenteral nutrition (intravenous hyperalimentation);

(*c*) complex cardiac care, namely the intravenous administration of inotropes; and

(*d*) complex renal care, namely peritoneal dialysis.

"**1029.8.61.19.4.** Subparagraph *b* of the first paragraph of section 1029.8.61.19.1 applies in respect of a child only if

(*a*) the father or mother of the child, as the case may be, has begun to administer the specified complex medical care at home to the child;

(*b*) the father or mother of the child, as the case may be, has been trained beforehand in a specialized center to master the specific techniques for using the required equipment and to be able to respond to any change in the child's clinical condition that may endanger the life of the child; and

(*c*) the child cannot self-administer the specified complex medical care at home."

(2) Subsection 1 has effect from 1 April 2016.

188. (1) Section 1029.8.61.20 of the Act is amended

(1) by replacing "2004" in the portion before the formula in the first paragraph by "2017";

(2) by replacing "$161.50" in subparagraph *a* of the fourth paragraph by "$190";

(3) by inserting the following subparagraph after subparagraph *a* of the fourth paragraph:

"(*a*.1) the amount of $954 mentioned in subparagraph *c* of the second paragraph of section 1029.8.61.18;";

(4) by replacing "$2,000", "$1,000" and "$1,500" in subparagraph *b* of the fourth paragraph by "$2,410", "$1,204" and "$1,806", respectively;

(5) by replacing "$700" in subparagraph *c* of the fourth paragraph by "$845";

(6) by replacing "$553" and "$510" in subparagraph *d* of the fourth paragraph by "$676" and "$625", respectively;

(7) by replacing "$276" in subparagraph *e* of the fourth paragraph by "$337";

(8) by striking out the fifth paragraph.

(2) Subsection 1 has effect from 1 January 2017.

189. (1) Section 1029.8.61.24 of the Act is amended

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

"An individual may be considered to be an eligible individual, in respect of an eligible dependent child, at the beginning of a particular month only if the individual files an application for a child assistance payment, in respect of that eligible dependent child, with Retraite Québec no later than 11 months after the end of the particular month.";

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of an application filed with Retraite Québec after 23 September 2016.

190. (1) The Act is amended by inserting the following section after section 1029.8.61.24:

"**1029.8.61.24.1.** An individual who did not file an application within the time prescribed in the second paragraph of section 1029.8.61.19 or 1029.8.61.19.1 or in the first paragraph of section 1029.8.61.24 may apply in writing to Retraite Québec for an extension, setting out the reasons why the application was not filed within the prescribed time.

The application must be granted if the individual demonstrates that it was impossible in fact for that individual to act and that the application was filed as soon as circumstances permitted.

The time for filing the application may be extended for a period not exceeding 24 months."

(2) Subsection 1 applies in respect of an application filed with Retraite Québec after 23 September 2016.

191. (1) Section 1029.8.62 of the Act is amended by replacing paragraph *a* of the definition of "eligible expenses" in the first paragraph by the following paragraph:

"(*a*) judicial, extrajudicial or administrative expenses incurred to obtain a qualifying certificate or a qualifying judgment, as the case may be, in respect of the adoption of the person by the individual,".

(2) Subsection 1 has effect from 1 January 2016.

192. (1) Section 1029.8.66.1 of the Act, amended by section 305 of chapter 1 of the statutes of 2017, is again amended by replacing "250 kilometres" in subparagraph vi of paragraph *c* of the definition of "eligible expenses" in the first paragraph by "200 kilometres".

(2) Subsection 1 applies in respect of travel and lodging expenses incurred after 30 June 2016.

193. (1) Section 1029.8.67 of the Act, amended by section 311 of chapter 1 of the statutes of 2017, is again amended by replacing "$6,890" in the definition of "eligible child" by "$10,222".

(2) Subsection 1 applies from the taxation year 2017.

194. (1) Section 1029.8.167 of the Act, enacted by section 336 of chapter 1 of the statutes of 2017, is amended

(1) by replacing the portion of the definition of "qualified expenditure" in the first paragraph before paragraph *a* by the following:

""qualified expenditure" of an individual, in relation to an eligible dwelling of the individual, for a particular taxation year that is the taxation year 2016, the taxation year 2017 or the taxation year 2018 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 any of the following periods:";

(2) by replacing paragraph *b* of the definition of "qualified expenditure" in the first paragraph by the following paragraph:

"(*b*) after 31 December 2016 and before 1 January 2018, where the particular year is the taxation year 2017; or";

(3) by adding the following paragraph after paragraph *b* of the definition of "qualified expenditure" in the first paragraph:

"(*c*) after 31 December 2017 and before 1 January 2019, where the particular year is the taxation year 2018;";

(4) by replacing the portion of the definition of "eco-friendly renovation agreement" in the first paragraph before paragraph *a* by the following:

""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 17 March 2016 and before 1 April 2018 between the qualified contractor and";

(5) by replacing "was carried out" in the portion of the definition of "excluded dwelling" in the first paragraph before paragraph *a* by "began to be carried out";

(6) by replacing "subject to the second paragraph" in the portion of the definition of "recognized eco-friendly renovation work" in the first paragraph before paragraph *a* by "subject to the second and third paragraphs";

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

"Where the definition of "recognized eco-friendly renovation work" in the first paragraph applies in respect of a dwelling described in paragraph *a* of the definition of "eligible dwelling" in the first paragraph in connection with an agreement entered into after 31 March 2017 and before 1 April 2018, it is to be read without reference to its paragraph *z*."

(2) Subsection 1 has effect from 28 March 2017.

195. (1) Section 1029.8.171 of the Act, enacted by section 336 of chapter 1 of the statutes of 2017, is amended by inserting the following paragraph after the second paragraph:

"An individual, other than a trust, who is resident in Québec at the end of 31 December of the taxation year 2018 is deemed to have paid to the Minister on the individual's balance-due day for the individual's taxation year 2018 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 2018, in relation to an eligible dwelling of the individual, exceeds the amount by which $2,500 exceeds the aggregate of all amounts each of which is the individual's qualified expenditure, in relation to the eligible dwelling, for each of the taxation years 2016 and 2017; 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 or second paragraph, in relation to the eligible dwelling."

(2) Subsection 1 has effect from 28 March 2017.

196. (1) Section 1029.8.172 of the Act, enacted by section 336 of chapter 1 of the statutes of 2017, is amended by replacing the first paragraph by the following paragraph:

"For the purpose of determining the amount that an individual is deemed to have paid to the Minister for a taxation year under section 1029.8.171 in relation to an eligible dwelling of the individual, for any period between 17 March 2016 and 1 April 2018 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 dwelling of the individual, if the individual so elects in the prescribed form referred to in the first, second or third paragraph of section 1029.8.171."

(2) Subsection 1 has effect from 28 March 2017.

197. (1) The Act is amended by inserting the following after section 1029.8.173, enacted by section 336 of chapter 1 of the statutes of 2017:

"**DIVISION II.26**

"CREDIT FOR THE REPAIR OF SEPTIC SYSTEMS

"§1. — *Interpretation and general rules*

"**1029.8.174.** In this division,

"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 2017, of which the individual is the owner when the septic system repair expenditures are incurred, that is an isolated dwelling within the meaning of the Regulation respecting waste water disposal systems for isolated dwellings (chapter Q-2, r. 22) or that is part of such a dwelling, and that is

(*a*) the individual's principal place of residence; or

(*b*) a cottage suitable for year-round occupancy that is normally occupied by the individual;

"excluded dwelling" means a dwelling that, before recognized work began to be 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 a service 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 service agreement is entered into, the person or partnership has an establishment in Québec and 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 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 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 subsequent to the taxation year 2016 and precedes the taxation year 2023, means the aggregate of all amounts each of which is a septic system repair expenditure 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 31 March 2017 and before 1 January 2018, where the particular year is the taxation year 2017; or

(*b*) after 31 December of the year that precedes the particular year and on or before 31 December of the particular year, where the particular year is subsequent to the taxation year 2017 and precedes the taxation year 2023;

"recognized work" in respect of an eligible dwelling means work that is carried out in compliance with the rules set out in Québec legislation and regulations and in the applicable municipal by-laws, including necessary site restoration work, and that is work relating to the construction, renovation, modification, rebuilding, relocation or enlargement of a system for the discharge, collection or disposal of waste water, toilet effluents or grey water serving an eligible dwelling;

"septic system repair expenditure" means an expenditure that is attributable to the carrying out of recognized work provided for in a service 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 service 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 recognized work provided for in the service agreement, including the amount of any goods and services tax and Québec sales tax applicable, provided that the movable property was acquired after 31 March 2017 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 standards prescribed by the Regulation respecting waste water disposal systems for isolated dwellings; or

(*c*) the cost of a permit necessary to carry out recognized work, including the cost of studies carried out to obtain such a permit;

"service agreement" entered into in respect of an individual's eligible dwelling means an agreement under which a qualified contractor undertakes to carry out recognized work in respect of the individual's eligible dwelling that is entered into after 31 March 2017 and before 1 April 2022 between the qualified contractor and

(*a*) the individual;

(*b*) a person who, at the time the agreement is entered into, is the individual's spouse, or another individual who is the owner of the eligible dwelling or that 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.

"**1029.8.175.** For the purposes of paragraph *b* of the definition of "septic system repair expenditure" in section 1029.8.174, 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.

"**1029.8.176.** For the purpose of determining an individual's qualified expenditure for a particular taxation year in relation to an eligible dwelling, the following rules apply:

(*a*) the amount of the qualified expenditure may not include

i. an amount that is used to finance the cost of recognized work,

ii. an amount that is attributable to property or services supplied by a person not dealing at arm's length with the individual or with any of the other owners of the dwelling, unless the person holds a registration number assigned under the Act respecting the Québec sales tax (chapter T-0.1),

iii. an amount that is deductible in computing an individual's income from a business or property for the year or any other taxation year, and

iv. an amount that is included in the capital cost of depreciable property;

(*b*) the qualified expenditure must be reduced by the portion of the amount of any government assistance that exceeds $2,500, the amount of any 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 service 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 service agreement in relation to recognized work carried on by a qualified contractor may be included in the individual's qualified expenditure 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 standards prescribed by the Regulation respecting waste water disposal systems for isolated dwellings (chapter Q-2, r. 22);

(*d*) where a service agreement entered into with a qualified contractor does not deal only with recognized 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; and

(*e*) where the individual's eligible dwelling is an apartment in an immovable under divided co-ownership, the individual's qualified expenditure 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 a septic system repair 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 provided the individual, in the prescribed form, with information relating to the work and the amount of the individual's share of the expenditure.

"§2. — *Credits*

"**1029.8.177.** An individual, other than a trust, who is resident in Québec at the end of 31 December of the taxation year 2017 is deemed to have paid to the Minister on the individual's balance-due day for the individual's taxation year 2017 on account of the individual's tax payable under this Part for that year an amount equal to the lesser of $5,500 and the amount obtained by multiplying 20% by the amount by which the individual's qualified expenditure for the taxation year 2017 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 a particular taxation year that is subsequent to the taxation year 2017 and precedes the taxation year 2023 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 under this Part for the particular year, if the individual files with the Minister, together with 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, 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 particular year, in relation to an eligible dwelling of the individual, exceeds the amount by which $2,500 exceeds the aggregate of all amounts each of which is the individual's qualified expenditure, in relation to the eligible dwelling, for a taxation year preceding the particular year; and

(*b*) the amount by which $5,500 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 dwelling, is deemed to have paid to the Minister under this section for a taxation year preceding the particular year.

For the purpose of determining the amount that an individual is deemed to have paid to the Minister for a particular taxation year under the first or second paragraph, in relation to an eligible dwelling the individual owns that is situated in an immovable under divided co-ownership or in another type of immovable that comprises more than one dwelling, the amounts of $2,500 and $5,500 mentioned in the first and second paragraphs must respectively be replaced by

(*a*) where the eligible dwelling is situated in an immovable under divided co-ownership, the amounts obtained by multiplying $2,500 and $5,500, as the case may be, by the individual's share of the common expenses of the immovable; and

(*b*) where the eligible dwelling is situated in another type of immovable that comprises more than one dwelling, the amounts obtained by multiplying $2,500 and $5,500, as the case may be, by the proportion that the area of the individual's eligible dwelling is of the total living area of the immovable.

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.

"**1029.8.178.** 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 1029.8.177 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 1029.8.177, 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 applies from the taxation year 2017.

198. Section 1035 of the Act, replaced by section 339 of chapter 1 of the statutes of 2017, is again replaced by the following section:

"**1035.** The Minister may at any time assess a taxpayer in respect of any amount payable under any of sections 1034 to 1034.0.0.4, any of subsections 1 to 2.1 of section 1034.1 or any of sections 1034.2, 1034.3, 1034.4, 1034.6, 1034.8 and 1034.10, as the case may be, and this Book applies, with the necessary modifications, to an assessment made under this section as though it had been made under Title II."

199. Section 1036 of the Act, replaced by section 340 of chapter 1 of the statutes of 2017, is again replaced by the following section:

"**1036.** If a particular taxpayer and another taxpayer are, under paragraph *g* of section 595 or any of sections 597.0.15, 1034 to 1034.0.0.4, 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 other taxpayer, the following rules apply:

(*a*) a payment by, and on account of the liability of, the particular taxpayer discharges, up to the amount of the payment, their solidary liability; and

(*b*) a payment by, and on account of the liability of, the other taxpayer discharges the liability of the particular taxpayer only to the extent that the payment operates to reduce the liability of the other taxpayer to an amount less than the amount in respect of which the particular taxpayer is solidarily liable under paragraph *g* of section 595 or any of sections 597.0.15, 1034 to 1034.0.0.4, 1034.1 to 1034.3, 1034.4, 1034.6, 1034.8 and 1034.10, as the case may be."

200. Section 1036.1 of the Act is repealed.

201. Sections 1049.1 to 1049.2.11 of the Act are repealed.

202. (1) Section 1079.8.24 of the Act is replaced by the following section:

"**1079.8.24.** In the case of a subsequent failure during the three years after the date on which a notice of assessment imposing a penalty under any of sections 1079.8.20 to 1079.8.22 is sent, the amount of the penalty that would otherwise be determined under any of those sections in respect of the subsequent failure is doubled."

(2) Subsection 1 has effect from 1 September 2016.

203. (1) Section 1079.8.34 of the Act is replaced by the following section:

"**1079.8.34.** In the case of a subsequent failure during the three years after the date on which a notice of assessment imposing a penalty under any of sections 1079.8.30 to 1079.8.32 is sent, the amount of the penalty that would otherwise be determined under any of those sections in respect of the subsequent failure is doubled."

(2) Subsection 1 has effect from 1 September 2016.

204. (1) Section 1089 of the Act is amended by replacing the fourth paragraph by the following paragraph:

"For the purposes of the first paragraph, the amount that is determined in respect of an individual for a taxation year under the first paragraph is to be increased by the amount that would be included in computing the individual's taxable income for the year under section 726.35 or 726.43 and reduced by the amount that the individual could deduct in computing the individual's taxable income for the year under section 726.33, if the taxable income were determined under Part I."

(2) Subsection 1 applies to a taxation year that ends after 17 March 2016.

205. (1) Section 1090 of the Act is amended by replacing the fourth paragraph by the following paragraph:

"For the purposes of the first paragraph, the amount that is determined in respect of an individual for a taxation year under the first paragraph is to be increased by the amount that would be included in computing the individual's taxable income for the year under section 726.35 or 726.43 and reduced by the amount that the individual could deduct in computing the individual's taxable income for the year under section 726.33, if the taxable income were determined under Part I."

(2) Subsection 1 applies to a taxation year that ends after 17 March 2016.

206. (1) Section 1106 of the Act is amended

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

"(*b*) despite any other provision of this Act, where an amount is received by a taxpayer in a taxation year as the dividend, the amount

i. shall not be included in computing the taxpayer's income for the year as income from a share of the capital stock of the corporation, and

ii. is deemed to be a capital gain of the taxpayer from the disposition by the taxpayer of a capital property in the year.";

(2) by striking out the second and third paragraphs.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011. However, where any part of a dividend declared by a corporation is in respect of a capital gain of the corporation from a disposition of property that occurred before 18 October 2000, subparagraph *b* of the first paragraph of section 1106 of the Act and the second and third paragraphs of that section are to be read, in respect of that part of the dividend, as they read in their application to the corporation's last taxation year that began before 1 November 2011.

207. (1) Sections 1106.0.1 to 1106.0.5 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

208. (1) Section 1113 of the Act is amended

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

"(*b*) despite any other provision of this Act, where an amount is received by a taxpayer in a taxation year as the dividend, the amount

i. shall not be included in computing the taxpayer's income for the year as income from a share of the capital stock of the corporation, and

ii. is deemed to be a capital gain of the taxpayer from the disposition by the taxpayer of a capital property in the year.";

(2) by striking out the second paragraph.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011. However, where any part of a dividend declared by a corporation is in respect of a capital gain of the corporation from a disposition of property that occurred before 18 October 2000, subparagraph *b* of the first paragraph of section 1113

of the Act and the second paragraph of that section are to be read, in respect of that part of the dividend, as they read in their application to the corporation's last taxation year that began before 1 November 2011.

209. (1) Sections 1113.1 to 1113.4 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

210. (1) Section 1116 of the Act is amended

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

"(*b*) despite any other provision of this Act, where an amount is received by a taxpayer in a taxation year as the dividend, the amount

i. shall not be included in computing the taxpayer's income for the year as income from a share of the capital stock of the corporation, and

ii. is deemed to be a capital gain of the taxpayer from the disposition by the taxpayer of a capital property in the year.";

(2) by striking out the second and third paragraphs.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011. However, where any part of a dividend declared by a corporation is in respect of a capital gain of the corporation from a disposition of property that occurred before 18 October 2000, subparagraph *b* of the first paragraph of section 1116 of the Act and the second and third paragraphs of that section are to be read, in respect of that part of the dividend, as they read in their application to the corporation's last taxation year that began before 1 November 2011.

211. (1) Sections 1116.1 to 1116.5 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

212. (1) Section 1121.7 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

"(*b*) if a taxation year of the trust (determined for the purposes of the Income Tax Act) ends, because of paragraph *a* of subsection 1 of section 132.11 of that Act, on 15 December of a particular calendar year, each of its taxation years (determined for the purposes of this Act) that end after that date is deemed, subject to section 1121.7.1, to be the period that begins on 16 December of a calendar year and ends on 15 December of the following calendar year or at such earlier time as is determined under paragraph *a* or *b* of section 6.2, paragraph *a*.1 of section 785.1, paragraph *b* of section 785.5 or paragraph *a*.1 of section 851.22.23."

(2) Subsection 1 has effect from 21 March 2013.

213. (1) The Act is amended by inserting the following after section 1129.4.3.39:

"**PART III.1.1.10**

"SPECIAL TAX RELATING TO THE CREDIT FOR MAJOR DIGITAL TRANSFORMATION PROJECTS

"**1129.4.3.40.** In this Part, "eligible digitization activity", "eligible digitization contract", "eligible employee", "qualified wages" and "wages" have the meaning assigned by the first paragraph of section 1029.8.36.0.3.84.

"**1129.4.3.41.** Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.85, on account of its tax payable for a taxation year under Part I, in relation to qualified wages incurred in respect of an eligible employee in connection with an eligible digitization contract, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the "particular year") in which the certificate that was issued to the corporation in respect of the eligible digitization contract is revoked because the corporation no longer satisfies the condition of paragraph 5 of section 17.4 of Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1).

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is tax the corporation is required to pay to the Minister under section 1129.4.3.42 for a taxation year that precedes the particular year in relation to qualified wages incurred in respect of an eligible employee in connection with the eligible digitization contract is exceeded by the amount obtained by applying the percentage specified in the third paragraph to the aggregate of all amounts each of which is an amount the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.85 or 1029.8.36.0.3.86 for a taxation year in relation to such qualified wages.

The percentage to which the second paragraph refers is

(*a*) unless any of subparagraphs *b* to *e* applies, 100%;

(*b*) 80%, where the failure to satisfy the condition referred to in the first paragraph occurs in the fourth year following the time the eligible digitization activities provided for in the eligible digitization contract began to be carried out;

(*c*) 60%, where the failure to satisfy the condition referred to in the first paragraph occurs in the fifth year following the time the eligible digitization activities provided for in the eligible digitization contract began to be carried out;

(*d*) 40%, where the failure to satisfy the condition referred to in the first paragraph occurs in the sixth year following the time the eligible digitization activities provided for in the eligible digitization contract began to be carried out; or

(*e*) 20%, where the failure to satisfy the condition referred to in the first paragraph occurs in the seventh year following the time the eligible digitization activities provided for in the eligible digitization contract began to be carried out.

"**1129.4.3.42.** Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.85, on account of its tax payable for a particular taxation year under Part I, in relation to qualified wages incurred in the particular taxation year in respect of an eligible employee, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the "repayment year") in which an amount relating to wages included in computing the qualified wages is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.85 or 1029.8.36.0.3.86, in relation to the qualified wages, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.0.3.85 or 1029.8.36.0.3.86, in relation to the qualified wages, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to wages included in computing the qualified wages, were refunded, paid or allocated in the particular year; and

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

"**1129.4.3.43.** For the purposes of Part I, except Division II.6.0.1.10 of Chapter III.1 of Title III of Book IX, tax paid at any time by a corporation to the Minister under section 1129.4.3.41 or 1129.4.3.42, in relation to qualified wages, is deemed to be an amount of assistance repaid at that time by the corporation in respect of the wages, pursuant to a legal obligation.

"**1129.4.3.44.** 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 18 March 2016.

214. Parts III.2 and III.2.1 of the Act, comprising sections 1129.5 to 1129.12.7, are repealed.

215. (1) Section 1129.33.0.5 of the Act, enacted by section 383 of chapter 1 of the statutes of 2017, is replaced by the following section:

"**1129.33.0.5.** The Minister shall pay to the Minister of Municipal Affairs, Regions and Land Occupancy an amount representing two-thirds of the special duties collected under the first paragraph of section 1129.33.0.3 or 1129.33.0.4 and shall transmit to that Minister any information that Minister may need in order to forward such amount to the municipality in whose territory the immovable that is the subject of special duties is situated."

(2) Subsection 1 has effect from 18 March 2016.

216. (1) The Act is amended by inserting the following after section 1129.45.3.39:

"**PART III.10.1.9.1**

"SPECIAL TAX RELATING TO THE CREDIT FOR THE PRODUCTION OF BIODIESEL FUEL IN QUÉBEC

"**1129.45.3.39.1.** In this Part, "eligible production of biodiesel fuel" has the meaning assigned by section 1029.8.36.0.106.1.

"**1129.45.3.39.2.** Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.106.2, on account of its tax payable under Part I, for a particular taxation year, in relation to its eligible production of biodiesel fuel for a particular month of that taxation year, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the "year concerned") in which either of the following events occurs:

(*a*) an amount that may reasonably be considered to be an amount relating to its eligible production of biodiesel fuel for a particular month of the particular taxation year that, because of paragraph *a* of section 1029.8.36.0.106.4, would have been included in the aggregate determined in its respect for the particular taxation year under that section if it had been received by the corporation in that taxation year, is received by the corporation; or

(*b*) an amount that may reasonably be considered to be an amount relating to its eligible production of biodiesel fuel for a particular month of the particular taxation year that, because of paragraph *b* of section 1029.8.36.0.106.4, would have been included in the aggregate determined in its respect for the particular taxation year under that section if it had been obtained by a person or partnership in that taxation year, is obtained by the 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 that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.106.2 or 1029.8.36.0.106.5 for a taxation year preceding the year concerned in relation to its eligible production of biodiesel fuel for a particular month of the particular taxation year, exceeds the total of

(*a*) the amount that the corporation would have been deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.0.106.2 if any of the events described in subparagraph *a* or *b* of the first paragraph or in subparagraph *a* or *b* of the first paragraph of section 1029.8.36.0.106.5, that occurred in the year concerned or a preceding taxation year in relation to its eligible production of biodiesel fuel for a particular month of the particular taxation year, had occurred in the particular taxation year; and

(*b*) the aggregate of all amounts each of which is an amount that the corporation is required to pay to the Minister under this section for a taxation year preceding the year concerned in relation to its eligible production of biodiesel fuel for a particular month of the particular taxation year.

"**1129.45.3.39.3.** For the purposes of Part I, except Division II.6.0.9.1 of Chapter III.1 of Title III of Book IX, the tax paid at any time by a corporation to the Minister under section 1129.45.3.39.2, in relation to an eligible production of biodiesel fuel, is deemed to be an amount of assistance repaid at that time by the corporation in respect of the eligible production of biodiesel fuel, pursuant to a legal obligation.

"**1129.45.3.39.4.** 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 has effect from 1 April 2017.

217. (1) Section 1129.78 of the Act is amended by replacing "7.05%" in the first paragraph by "4.47%".

(2) Subsection 1 applies from the taxation year 2016.

218. (1) Section 1159.2 of the Act is amended by replacing "2019" by "2024".

(2) Subsection 1 has effect from 28 March 2017.

219. (1) Section 1159.3.3 of the Act is amended by replacing "2017" by "2022" in the following provisions:

— the portion of the first paragraph before subparagraph *a*;

— the portion of the second paragraph before subparagraph *a*.

(2) Subsection 1 has effect from 28 March 2017.

220. (1) Section 1159.3.4 of the Act is amended

(1) by replacing "2017" by "2022" in the following provisions:

— the portion of the first paragraph before subparagraph *a*;

— subparagraph ii of subparagraph *b* of the first paragraph;

— subparagraph *c* of the first paragraph of section 1159.3 of the Act, enacted by subparagraph *c* of the first paragraph of that section 1159.3.4;

— subparagraph *e* of the first paragraph of section 1159.3 of the Act, enacted by subparagraph *d* of the first paragraph of that section 1159.3.4;

— the portion of the second paragraph before subparagraph *a*;

— subparagraph *a* of the second paragraph of section 1159.3 of the Act, enacted by subparagraph *a* of the second paragraph of that section 1159.3.4;

— subparagraph ii of subparagraph *b* of the second paragraph;

— subparagraph *c* of the second paragraph of section 1159.3 of the Act, enacted by subparagraph *c* of the second paragraph of that section 1159.3.4;

— subparagraph *e* of the second paragraph of section 1159.3 of the Act, enacted by subparagraph *d* of the second paragraph of that section 1159.3.4;

(2) by replacing subparagraph *a* of the first paragraph of section 1159.3 of the Act, enacted by subparagraph *a* of the first paragraph of that section 1159.3.4, by the following subparagraph:

""(*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 2022 and ending on 31 March 2024 (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 2022;";";

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

"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 2022 and ending on 31 March 2024 (in this section referred to as the "temporary contribution period") is of the number of days in the taxation year, and".

(2) Subsection 1 has effect from 28 March 2017.

(3) 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 that section 1027, 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 that section 1027 for a taxation year that ends after 31 March 2022, 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 2022, be determined as if section 1159.3.4 of the Act, amended 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 2022,

i. where the taxation year began before 1 April 2022 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 2022 for the taxation year under subparagraph *a* of the first paragraph of that section 1027, 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 2022 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 2022 for the taxation year under subparagraph *a* of the first paragraph of that section 1027, 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

(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 that section 1027, 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 that section 1027 for a taxation year that ends after 31 March 2024, 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 is deemed to be equal, in respect of a payment that the corporation is required to make before 1 April 2024, to the corporation's estimated tax or tax payable, as the case may be, otherwise determined, multiplied by the proportion that 365 is of the number of days in the taxation year that precede 1 April 2024.

221. (1) Section 1159.17 of the Act is amended, in the second paragraph,

(1) by replacing "2017" in subparagraph *d* by "2022";

(2) by replacing "2017" and "2019" in subparagraph *e* by "2022" and "2024", respectively.

(2) Subsection 1 has effect from 28 March 2017.

222. (1) The Act is amended by inserting the following after section 1175.28:

"**PART VI.3.0.1**

"SPECIAL TAX RELATING TO THE DEDUCTION FOR INNOVATIVE MANUFACTURING CORPORATIONS

"**1175.28.0.1.** In this Part,

"corporation" has the meaning assigned by Part I;

"qualified patented part" has the meaning assigned by the first paragraph of section 737.18.36;

"qualified property" has the meaning assigned by the first paragraph of section 737.18.36;

"taxation year" has the meaning assigned by Part I.

"**1175.28.0.2.** Where a corporation has deducted an amount under section 737.18.40 in computing its taxable income for a taxation year (in this paragraph referred to as a "preceding year") in relation to a qualified patented part of the corporation that is incorporated into a qualified property of the corporation and if in a subsequent taxation year (in this section referred to as

the "tax liability year") any of the circumstances described in the second paragraph applies in respect of the qualified patented part, the corporation shall pay for the tax liability year a tax equal to the aggregate of all amounts each of which is the amount by which the tax (in the second and third paragraphs referred to as the "notional tax") that the corporation would have had to pay under Part I for a preceding year if no amount had been deducted by the corporation in computing its taxable income for that preceding year in relation to the qualified patented part exceeds the tax determined by the Minister (in the second paragraph referred to as the "real tax") that is payable by the corporation under that Part for that preceding year.

The circumstances to which the first paragraph refers, in respect of an invention that is a qualified patented part of a corporation, are the following:

(*a*) the patent issued in respect of the invention is invalidated in accordance with an Act referred to in subparagraph i of paragraph *c* of the definition of "qualified patented part" in the first paragraph of section 737.18.36;

(*b*) the application for a patent, in respect of the invention that is, under the second paragraph of section 737.18.36, the qualified patented part of the corporation, has not resulted in the issue of a patent by a competent authority within five years after the day on which the application was made;

(*c*) a redetermination by the Minister reduces to zero the aggregate of all amounts each of which is an amount that a corporation is deemed to have paid to the Minister for 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 in respect of the scientific research and experimental development work from which the invention derives; and

(*d*) a redetermination by the Minister reduces to less than $500,000 the total described in the first paragraph of section 737.18.39 that was taken into account for the purpose of determining whether the corporation has made sustained innovation efforts in relation to the invention.

Where an amount (in this paragraph and in the fourth paragraph referred to as the "increased amount"), in respect of which the corporation could claim a deduction under a particular provision of this Act in computing its taxable income or tax payable under Part I for a preceding taxation year referred to in the first paragraph (in this paragraph and in the fourth paragraph referred to as the "computation year") for the purpose of determining its notional tax for the computation year, is greater than the amount (in this paragraph and in the fourth paragraph referred to as the "deducted amount") that the corporation deducted under the particular provision for the purpose of determining its real tax for the computation year, the increased amount rather than the deducted amount may be taken into account, for the purpose of determining the corporation's notional tax for the computation year, if

(*a*) the corporation so requests in writing to the Minister; and

(*b*) it may reasonably be considered that the amount by which the increased amount exceeds the deducted amount has not been deducted under the particular provision or another provision of this Act for the purpose of determining the corporation's tax payable under Part I for any other taxation year, nor for the purpose of determining a tax of the corporation for any taxation year that is similar in nature to the corporation's notional tax and is provided for in another part of this Act.

If the third paragraph applies, the amount by which the increased amount exceeds the deducted amount is deemed, for the purpose of determining the corporation's notional tax for any taxation year subsequent to the computation year and for the application of Part I to the tax liability year and to any subsequent taxation year, to have been deducted under the particular provision in computing the corporation's taxable income or tax payable, as the case may be, under Part I for the computation year.

"**1175.28.0.3.** The tax paid to the Minister by a corporation at any time in a taxation year under section 1175.28.0.2 is deemed, for the purposes of the definition of "total taxes" in the first paragraph of sections 1029.8.36.166.40 and 1029.8.36.167, to be a tax paid by the corporation under Part I for that taxation year.

"**1175.28.0.4.** 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 to a taxation year that begins after 31 December 2016.

223. Section 1175.28.14 of the Act, amended by section 390 of chapter 1 of the statutes of 2017, is again amended by replacing paragraphs *a* and *a*.1 by the following paragraphs:

"(*a*) the portion of that tax that is determined under subparagraph *a* of the third paragraph of that section is deemed, for the purposes of the definition of "total taxes" in the first paragraph of sections 1029.8.36.166.40 and 1029.8.36.167, to be a tax that the person pays under Part I for that taxation year;

"(*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 any of Titles III.3, III.4 and III.5 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, that Title III.4 and Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX or that Title III.5, as the case may be, and the definition of "total taxes" in the first paragraph of sections 1029.8.36.166.40 and 1029.8.36.167, an amount of assistance repaid at that time by the person in respect of the expense pursuant to a legal obligation;".

ACT RESPECTING ADMINISTRATIVE JUSTICE

224. Section 21 of the Act respecting administrative justice (chapter J-3) is amended by replacing subparagraph 4 of the second paragraph by the following subparagraph:

"(4) under section 1029.8.61.41 of the Taxation Act (chapter I-3), to contest a decision determining whether a child is a child to whom the first paragraph of section 1029.8.61.19 or 1029.8.61.19.1 of that Act applies."

ACT RESPECTING LABOUR STANDARDS

225. (1) Section 39.0.1 of the Act respecting labour standards (chapter N-1.1) is amended by adding the following paragraph after paragraph 16 of the definition of "employer subject to contribution" in the first paragraph:

"(17) an international governmental organization whose head office is in Québec;".

(2) Subsection 1 is declaratory.

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

226. (1) Section 1.1 of Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is amended by adding the following paragraph after paragraph 15:

"(16) the tax credit for major digital transformation projects provided for in sections 1029.8.36.0.3.84 to 1029.8.36.0.3.87 of the Taxation Act."

(2) Subsection 1 has effect from 18 March 2016.

227. (1) Section 6.4 of Schedule A to the Act is amended by replacing the third paragraph by the following paragraph:

"Similarly, a title that is part of another title produced by a corporation having no establishment in Québec is deemed to meet the conditions of the first paragraph if it is established to Investissement Québec's satisfaction that the other title meets those conditions. This presumption also applies where the other title is produced by a corporation having an establishment in Québec, but only for the purposes of the first paragraph of section 6.3."

(2) Subsection 1 applies in respect of an application for a certificate filed after 28 March 2017.

228. (1) Section 6.5 of Schedule A to the Act is amended by replacing the third paragraph by the following paragraph:

"Similarly, a title that is part of another title produced by a corporation having no establishment in Québec is deemed to meet the conditions of the first paragraph if it is established to Investissement Québec's satisfaction that the other title meets those conditions. This presumption also applies where the other title is produced by a corporation having an establishment in Québec, but only for the purposes of the first paragraph of section 6.3."

(2) Subsection 1 applies in respect of an application for a certificate filed after 28 March 2017.

229. (1) Schedule A to the Act is amended by inserting the following section after section 13.13:

"**13.13.1.** Investissement Québec may not issue an employee certificate in respect of an individual to a corporation for a taxation year or part of the taxation year, if a certificate in respect of the individual has been issued, for the same year or part of year, under Division III of Chapter XVII."

(2) Subsection 1 has effect from 18 March 2016.

230. (1) Schedule A to the Act is amended by adding the following after section 16.5:

"**CHAPTER XVII**

"SECTORAL PARAMETERS OF TAX CREDIT FOR MAJOR DIGITAL TRANSFORMATION PROJECTS

"**DIVISION I**

"INTERPRETATION AND GENERAL RULES

"**17.1.** In this chapter, unless the context indicates otherwise,

"eligibility period" in relation to an eligible digitization contract of a corporation has the meaning assigned by section 1029.8.36.0.3.84 of the Taxation Act;

"job maintenance period" in relation to an eligible digitization contract of a corporation means the period beginning on the day that follows the last day of the eligibility period in relation to the eligible digitization contract and ending on the last day of the seven-year period that follows the time the eligible digitization activities provided for in that contract began to be carried out;

"tax credit for major digital transformation projects" means the fiscal measure provided for in Division II.6.0.1.10 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.

"**17.2.** To benefit from the tax credit for major digital transformation projects, a corporation must obtain the following certificates from Investissement Québec:

(1) a certificate in respect of an eligible digitization contract (in this chapter referred to as a "contract certificate"); and

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

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

The corporation must file an application for a certificate,

(1) in the case of a contract certificate, before the time the eligible digitization activities provided for in the contract begin to be carried out; or

(2) in the case of an employee certificate, within a reasonable time after the end of the taxation year for which the application for the certificate is made.

"**DIVISION II**

"CONTRACT CERTIFICATE

"**17.3.** A contract certificate issued to a corporation certifies that the contract referred to in the certificate is recognized as an eligible digitization contract for the purposes of the tax credit for major digital transformation projects.

"**17.4.** A contract entered into by a corporation may be recognized as an eligible digitization contract, if

(1) the contract is entered into after 17 March 2016 and before 1 January 2019;

(2) the contract is not a renewal or extension of an existing contract;

(3) the contract provides for the carrying out of eligible digitization activities for another person for a minimum period of seven years that begins on the day the activities begin to be carried out;

(4) the eligible digitization activities provided for in the contract result from activities that were entirely carried out outside Québec by another person for a minimum period of 24 months before the contract is entered into; and

(5) the carrying out of the contract gives rise to the creation, within a reasonable time after the eligible digitization activities provided for in the contract begin to be carried out, of at least 500 jobs in Québec held by individuals who meet the conditions of the first paragraph of section 17.10 and that minimum number of jobs is maintained until the end of a seven-year period following the time those activities begin to be carried out.

"**17.5.** To determine whether a corporation meets the requirements relating to the creation and maintenance of a minimum number of 500 jobs set out in paragraph 5 of section 17.4 in relation to the carrying out of a contract, the following rules must be taken into account:

(1) the creation of a job in relation to the contract materializes, following the hiring of a new employee by the corporation, only once the duties of that employee begin to be carried on;

(2) subject to paragraph 3, an individual is considered to be a new employee of a corporation only if the employee has rendered no remunerated services to the corporation for a minimum period of 24 months before the contract is entered into; and

(3) a maximum number of 100 employees may be considered to be new employees even if they have already rendered remunerated services to the corporation during the period provided for in paragraph 2.

"**17.6.** A corporation must send Investissement Québec, for each taxation year included in the job maintenance period in relation to an eligible digitization contract of the corporation, a prescribed form containing prescribed information to establish to Investissement Québec's satisfaction that a minimum number of 500 jobs are being held throughout that period, by individuals who meet the conditions of the first paragraph of section 17.10.

The form must be sent to Investissement Québec within a reasonable time after the end of the taxation year referred to in the first paragraph.

The failure of a corporation to send the form in accordance with this section entails the revocation of the contract certificate issued in respect of the contract.

"**17.7.** The requirement relating to the maintenance of a minimum number of 500 jobs set out in paragraph 5 of section 17.4 is deemed to be met, in relation to an eligible digitization contract of a corporation, if the corporation establishes to Investissement Québec's satisfaction that if it does not meet the requirement it is because of exceptional circumstances beyond its control, such as the departure of employees and the impossibility of immediately filling the positions left vacant.

"**17.8.** An eligible digitization activity is an activity provided for in a contract entered into by a corporation to allow the digital transformation of traditional functions that were previously carried out outside Québec by another person and includes the following activities:

(1) the operation of an e-business solution, such as the processing of electronic transactions through a transactional website;

(2) the management or operation of computer systems, applications or infrastructures stemming from e-business activities, including

(*a*) the management of e-business processing centres,

(*b*) the management of remote operations centres,

(*c*) the management of networks and systems, including systems monitoring,

(*d*) the operation of business process outsourcing services related to the operation of an e-business solution (back office), and

(*e*) the management of business processes associated with the internal operation of an e-business solution (internal back office);

(3) the operation of a customer relations centre, including

(*a*) the operation of an existing customer relations management service stemming from e-business activities, and

(*b*) the operation of a first-level administrative or technical assistance service for businesses and customers, related to the use of an e-business solution, such as taking calls or emails, user support in the use of systems, applications and features, monitoring and recording of requests, initial diagnosis and advice to resolve incidents or problems, referral of information concerning such incidents or problems to more specialized persons for resolution, and resetting passwords;

(4) hardware installation;

(5) training activities;

(6) claims processing;

(7) risk monitoring and control; and

(8) product profitability analysis.

"**DIVISION III**

"EMPLOYEE CERTIFICATE

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

"**17.10.** An individual may be recognized as an eligible employee of a corporation, if

(1) the individual works full-time for the corporation, that is, at least 26 hours per week, for an expected minimum period of 40 weeks, in the course of carrying out one or more eligible digitization contracts;

(2) the individual spends at least 75% of working time performing duties that consist in undertaking or directly supervising eligible digitization activities carried out under one or more eligible digitization contracts; and

(3) the individual is identified in respect of a single eligible digitization contract for the purpose of determining whether the corporation meets the requirements relating to the creation and maintenance of a minimum number of 500 jobs set out in paragraph 5 of section 17.4.

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

(*a*) where part of an individual's duties consist in undertaking or directly supervising eligible activities described in section 13.11, that part of the individual's duties is deemed to consist in the carrying out of eligible digitization activities under an eligible digitization contract; and

(*b*) an individual's administrative tasks may not be considered to be part of duties that consist in undertaking or directly supervising eligible digitization activities.

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

"**17.11.** For the purposes of the first paragraph of section 17.10, if an individual is temporarily absent from work for reasons Investissement Québec considers reasonable, the individual is deemed to have continued to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

"**17.12.** Investissement Québec may not issue an employee certificate in respect of an individual to a corporation for a taxation year or part of the taxation year, if a certificate in respect of the individual has been issued, for the same year or part of year, under Division III of Chapter XIII."

(2) Subsection 1 has effect from 18 March 2016.

231. (1) Section 6.7 of Schedule E to the Act is amended by inserting the following paragraph after the first paragraph:

"For the purposes of subparagraph 2 of the first paragraph, services rendered by a corporation as a manager of an investment fund that is a trust or a limited partnership are deemed to be services rendered to a client with whom the corporation is dealing at arm's length where, at no time in all or part of the taxation year for which the application for the certificate is filed, more than 10% of the securities held by the investment fund are owned, alone or collectively, by the corporation or by a person or partnership with whom the corporation is not dealing at arm's length, other than the trust or limited partnership, as the case may be."

(2) Subsection 1 has effect from 19 December 2015. In addition, where section 6.7 of Schedule E to the Act applies in respect of all or part of a taxation year that includes that date, subsection 1 applies to that taxation year or to that part of the taxation year and the certificate may be issued only for the period that follows 18 December 2015.

232. (1) Section 9.5 of Schedule H to the Act is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

"(3) in the case of a multimedia environment, it must be produced under a contract that concerns the design and production of such an environment to be presented outside Québec and that the corporation entered into with a person with whom the corporation deals at arm's length;".

(2) Subsection 1 applies in respect of a production whose first presentation before an audience occurs after 28 March 2017 and for which, if applicable, an application for an advance ruling is filed after that date.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

233. (1) Section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is amended by adding the following subparagraph after subparagraph *e* of the seventh paragraph:

"(*f*) in respect of the wages paid or deemed to be paid by an employer that is an international governmental organization whose head office is situated in Québec, unless the organization consents to pay a contribution in respect of those wages."

(2) Subsection 1 is declaratory.

234. Section 34.0.1 of the Act is amended by replacing "fifth and sixth paragraphs" in the portion before paragraph *a* by "fifth, sixth and seventh paragraphs".

235. Section 34.1.4 of the Act is amended by replacing subparagraph 1 of subparagraph iv of paragraph *a* by the following subparagraph:

"(1) section 310 of that Act, to the extent that that section refers to section 931.1 or 961.17.0.1 of that Act,".

236. (1) Section 34.1.5 of the Act is amended by adding the following paragraphs after paragraph *c*:

"(*d*) the individual may deduct, in computing the individual's total income for the year, an amount equal to the particular amount the individual deducts for the year in computing the individual's taxable income under section 726.42 of the Taxation Act; and

"(*e*) an individual who, in computing the individual's total income for a preceding year, deducted an amount under paragraph *d* in respect of a particular amount shall include in that computation for the year an amount equal to the amount the individual is required to include in computing the individual's taxable income for the year under section 726.43 of the Taxation Act in respect of the particular amount."

(2) Subsection 1 applies from the year 2016.

237. (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. $15,570 where, for the year, the individual has no eligible spouse and no dependent child,

"ii. $25,230 where, for the year, the individual has no eligible spouse but has one dependent child,

"iii. $28,585 where, for the year, the individual has no eligible spouse but has more than one dependent child,

"iv. $25,230 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) $28,585 where the individual has one dependent child for the year, or

"(2) $31,685 where the individual has more than one dependent child for the year; and".

(2) Subsection 1 applies from the year 2016.

238. (1) Section 37.17 of the Act is amended, in subparagraph *a* of the first paragraph,

(1) by striking out subparagraph i;

(2) by replacing subparagraphs ii and iii by the following subparagraphs:

"ii. if the individual's income for the year does not exceed $134,095, an amount equal to zero, or

"iii. if the individual's income for the year is greater than $134,095, an amount equal to the lesser of $1,000 and 4% of the amount by which that income exceeds $134,095;".

(2) Subsection 1 applies from the year 2016.

ACT RESPECTING THE QUÉBEC PENSION PLAN

239. (1) Section 3 of the Act respecting the Québec Pension Plan (chapter R-9) is amended by replacing paragraph *h* by the following paragraph:

"(*h*) employment in Québec by another government or by an international organization, unless the employment is pensionable under a regulation made under paragraph *e* of section 4 or, in the case of employment in Québec by an international organization, if it is agreed to consider it to be pensionable employment under the terms of an agreement entered into between the Government and that organization;".

(2) Subsection 1 is declaratory.

240. Section 4 of the Act is amended by replacing paragraph *e* by the following paragraph:

"(*e*) pursuant to an agreement entered into between Retraite Québec and another government or an international organization, employment in Québec by such government or organization;".

VOLUNTARY RETIREMENT SAVINGS PLANS ACT

241. (1) Section 45 of the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) is amended by replacing the third paragraph by the following paragraph:

"The obligations described in the second paragraph do not apply with respect to

(1) eligible employees who

(*a*) have the opportunity to make contributions, through payroll deductions, to a designated registered retirement savings plan or a designated tax-free savings account, within the enterprise of the employer; or

(*b*) belong to a category of employees who benefit from a registered pension plan within the meaning of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to which the employer is party; and

(2) an employer that is an international governmental organization whose head office is in Québec."

(2) Subsection 1 has effect from 1 July 2014.

242. (1) Section 48 of the Act is amended by replacing "subparagraph 1 or 2" in the first paragraph by "subparagraph *a* or *b* of subparagraph 1".

(2) Subsection 1 has effect from 1 July 2014.

BUSINESS CORPORATIONS ACT

243. (1) Section 495 of the Business Corporations Act (chapter S-31.1) is amended by replacing "Minister of Revenue" by "Minister of Employment and Social Solidarity".

(2) Subsection 1 has effect from 1 April 2017.

ACT RESPECTING THE QUÉBEC SALES TAX

244. (1) Section 1 of the Act respecting the Québec sales tax (chapter T-0.1) is amended by replacing subparagraphs i and ii of subparagraph *a* of paragraph 2 of the definition of "pension plan" by the following subparagraphs:

"i. solely for the administration of the plan, or

"ii. for the administration of the 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 plan, and".

(2) Subsection 1 has effect from 14 December 2012.

245. (1) The Act is amended by inserting the following section after section 15.1:

"**15.2.** For the purposes of this Title, a local authority, other than a local authority referred to in subparagraph *b* of paragraph 2 of the definition of "municipality" in section 1, that files an application with the Minister of National Revenue to be determined to be a municipality under paragraph *b* of the definition of "municipality" in subsection 1 of section 123 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) shall, at that time, file an application with the Minister of Revenue to be determined to be a municipality under subparagraph *a* of paragraph 2 of the definition of "municipality" in section 1."

(2) Subsection 1 has effect from 1 January 2014.

246. (1) Section 17.0.1 of the Act is amended by replacing "*Hebdo Mag Inc.*" in paragraph 1 by "Société Trader Corporation".

(2) Subsection 1 has effect from 8 February 2017.

247. (1) Section 55.0.2 of the Act is amended by replacing "*Hebdo Mag Inc.*" in paragraph 1 by "Société Trader Corporation".

(2) Subsection 1 has effect from 8 February 2017.

248. (1) Section 81 of the Act is amended by striking out "paragraph 2 of section 198" in paragraph 7.

(2) Subsection 1 has effect from 1 April 2013.

249. (1) Section 138.1 of the Act is amended by adding the following paragraph after paragraph 15:

"(16) a service rendered to an individual for the purpose of enhancing or otherwise altering the individual's physical appearance and not for medical or reconstructive purposes or a right entitling a person to such a service."

(2) Subsection 1 applies in respect of a supply made after 22 March 2016.

250. (1) Section 176 of the Act is amended

(1) by replacing paragraph 20 by the following paragraph:

"(20) a supply of an insulin infusion pump, insulin syringe, insulin pen or insulin pen needle;";

(2) by inserting the following paragraph after paragraph 24:

"(24.1) a supply of an intermittent urinary catheter if the catheter is supplied on the written order of a specified professional for use by a consumer named in the order;".

(2) Paragraph 1 of subsection 1 applies in respect of

(1) a supply made after 22 March 2016; and

(2) a supply made before 23 March 2016 unless, before that day, an amount was charged, collected or remitted as or on account of tax under Title I of the Act in respect of the supply.

(3) Paragraph 2 of subsection 1 applies in respect of a supply made after 22 March 2016.

251. (1) Section 197 of the Act is amended by replacing "paragraphs 1 to 6" in paragraph 8 by "paragraphs 2 to 6".

(2) Subsection 1 applies in respect of a supply of a freight transportation service made after 31 December 2012.

252. (1) Section 350.50 of the Act is amended by replacing "zero-rated supplies" in subparagraph 3 of the second paragraph by "exempt supplies".

(2) Subsection 1 has effect from 1 February 2016 or from 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 of the Act activates in an establishment a device referred to in section 350.52 of the Act with regard to that establishment. In addition, where section 350.50 of the Act applies after 31 August 2010 but before 1 February 2016 or before 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 of the Act activates in an establishment a device referred to in section 350.52 of the Act with regard to that establishment, it is to be read as if "zero-rated supplies" in paragraph 6 of the definition of "establishment providing restaurant services" were replaced by "exempt supplies".

253. (1) The Act is amended by inserting the following section after section 383:

"**383.1.** A person, other than a person referred to in paragraph 2 of the definition of "municipality" in section 383, that files an application with the Minister of National Revenue to be designated to be a municipality for the purposes of section 259 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) shall, at that time, file an application with the Minister of Revenue to be designated to be a municipality in accordance with paragraph 1 of that definition for the purposes of this subdivision."

(2) Subsection 1 has effect from 1 January 2014.

254. (1) Section 386 of the Act is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

"**386.** Subject to sections 386.2 and 387, a person who, on the last day of a claim period of the person or of the fiscal year of the person that includes that claim period, is resident in Québec and is a selected public service body, a charity or a qualifying non-profit organization is entitled to a rebate for the claim period equal to one of the following percentages, as the case may be, of the non-refundable input tax charged in respect of property or a service, other than a prescribed property or service:".

(2) Subsection 1 applies in respect of a claim period that begins after 30 June 2016.

255. (1) Section 386.1.1 of the Act is amended by replacing the portion before the formula in the first paragraph by the following:

"**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 resident in Québec and 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".

(2) Subsection 1 applies in respect of a claim period that begins after 30 June 2016.

256. (1) Section 388.2 of the Act is amended by replacing the first paragraph by the following paragraph:

"Ville de Montréal, in respect of a year that begins after 1996 and ends before 2017, 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) Subsection 1 has effect from 1 January 2017.

257. (1) Section 457.2 of the Act is amended by replacing subparagraph 2 of the third paragraph by the following subparagraph:

"(2) in relation to the operation of a tourist accommodation establishment that is a tourist home or bed and breakfast establishment, within the meaning of the regulations made under the Act respecting tourist accommodation establishments (chapter E-14.2) where the registrant holds a classification certificate of the appropriate class issued under that Act."

(2) Subsection 1 has effect from 15 April 2016.

ACT TO GIVE EFFECT TO THE BUDGET SPEECH DELIVERED ON 4 JUNE 2014 AND TO VARIOUS OTHER FISCAL MEASURES

258. (1) Section 533 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 striking out subparagraph *b* of paragraph 2 and paragraph 3 of subsection 4.

(2) Subsection 1 has effect from 21 October 2015.

ACT TO GIVE EFFECT MAINLY TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 17 MARCH 2016

259. (1) Section 358 of the Act to give effect mainly to fiscal measures announced in the Budget Speech delivered on 17 March 2016 (2017, chapter 1) is amended by replacing subsection 3 by the following subsection:

"(3) In addition, where subparagraph *a* or *b* of the second paragraph of section 1079.8.10 of the Act applies before 8 February 2017, a taxpayer is deemed to have filed the information return within the time limit provided for in that subparagraph if the taxpayer files the return on or before 9 April 2017."

(2) Subsection 1 has effect from 8 February 2017.

REGULATION RESPECTING THE TAXATION ACT

260. (1) Section 1029.8.61.19R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is replaced by the following section:

"**1029.8.61.19R1.** The rules to which section 1029.8.61.19 of the Act refers for the purpose of determining if a child has an impairment or a mental function disability that substantially limits the child in performing the life habits of a child of his or her age during a foreseeable period of at least one year are those set out in sections 1029.8.61.19R2 to 1029.8.61.19R6.

For the purposes of the first paragraph, life habits are the life habits that a child should perform, for the child's age, to take care of himself or herself and participate in social life and that consist of nutrition, personal care, mobility, communication, interpersonal relationships, responsibilities and education."

(2) Subsection 1 applies in respect of an application filed with Retraite Québec after 22 June 2016 and in respect of an application filed with Retraite Québec before 23 June 2016 for which no decision has been rendered before that date.

261. (1) Section 1029.8.61.19R2 of the Regulation is amended

(1) by replacing the first and second paragraphs by the following paragraphs:

"A child whose condition during a foreseeable period of at least one year corresponds to any of the cases specified in Schedule A is presumed to be handicapped within the meaning of section 1029.8.61.19R1.

In all other cases, the extent of the child's limitations in performing the life habits of a child of his or her age is to be assessed on the basis of the outcome, for the child's life habits in his or her various living environments, of the interaction between the following criteria:

(*a*) the disabilities resulting from the impairment or the mental function disability; and

(*b*) the environmental factors as facilitators of, or barriers to, the performance of life habits.";

(2) by striking out the third, fourth and fifth paragraphs.

(2) Paragraph 1 of subsection 1, where it replaces the first paragraph of section 1029.8.61.19R2 of the Regulation, applies in respect of an application filed with Retraite Québec after 23 September 2016 and in respect of an application filed with Retraite Québec before 24 September 2016 for which no decision has been rendered before that date.

(3) Paragraph 1 of subsection 1, where it replaces the second paragraph of section 1029.8.61.19R2 of the Regulation, and paragraph 2 of subsection 1 apply in respect of an application filed with Retraite Québec after 22 June 2016 and in respect of an application filed with Retraite Québec before 23 June 2016 for which no decision has been rendered before that date.

262. (1) Sections 1029.8.61.19R3 to 1029.8.61.19R5 of the Regulation are replaced by the following sections:

"**1029.8.61.19R3.** A child whose condition corresponds to a case mentioned in Schedule A is not presumed to be handicapped within the meaning of section 1029.8.61.19R1 if the child is covered by an exclusion prescribed in that Schedule for that case or if the assessment parameters prescribed in that Schedule in relation to that case are not complied with.

"**1029.8.61.19R4.** An impairment is manifested by a persistent histological, anatomical or metabolic alteration of any of the organ systems or by the persistent alteration of the corresponding physiological function.

The alteration must be confirmed by objective signs through a physical examination, biological tests or medical imaging or, for the visual system or the hearing system, a recognized measurement of visual acuity or hearing. The results must be attested to by a member of a professional order.

"**1029.8.61.19R5.** A mental function disability is manifested by clinically significant and persistent disturbances in a child's cognition, language, behaviour and emotional regulation that hinder or delay the integration of experiences and learning or compromise the child's adaptation.

The disability must be assessed by a member of a professional order according to the practice guides and guidelines established by the professional order to which the member belongs.

The assessment report must include, among other things, an anamnesis, an analysis of the results of the normalized tests, the observations obtained from significant persons on the child's functioning in his or her various living environments and a description of the child's abilities and disabilities in connection with the diagnosed disability.

Where a normalized test is used, the derived score must be expressed in percentiles, standard deviations or quotients and the confidence interval must be stated in the professional's report.

A normalized test is a test where the raw score is converted into a relative measure that allows the child's profile to be ranked in relation to a normative group.

If the profile of the child assessed does not directly correspond to the normative group of reference for the tests used due to language or culture, the professional's report must include a qualitative analysis describing the child's abilities and disabilities to allow the corroboration of the scores obtained on the tests."

(2) Subsection 1, where it replaces section 1029.8.61.19R3 of the Regulation, applies in respect of an application filed with Retraite Québec after 23 September 2016 and in respect of an application filed with Retraite Québec before 24 September 2016 for which no decision has been rendered before that date.

(3) Subsection 1, where it replaces sections 1029.8.61.19R4 and 1029.8.61.19R5 of the Regulation, applies in respect of an application filed with Retraite Québec after 22 June 2016 and in respect of an application filed with Retraite Québec before 23 June 2016 for which no decision has been rendered before that date.

263. (1) Section 1029.8.61.19R6 of the Regulation is amended

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

"Impairments and mental function disabilities are not presumed to substantially limit the performance of life habits of a child before the beginning of diagnostic intervention, or if they affect a function that is not yet developed in a healthy child.";

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

"If a child's state of health can be improved by a therapeutic intervention, recognized by the scientific community, the extent of the child's limitations in performing the life habits of a child of his or her age is assessed once the treatment is implemented."

(2) Subsection 1 applies in respect of an application filed with Retraite Québec after 22 June 2016 and in respect of an application filed with Retraite Québec before 23 June 2016 for which no decision has been rendered before that date.

264. (1) The Regulation is amended by inserting the following sections after section 1029.8.61.19R6:

"**1029.8.61.19.1R1.** The rules to which the first paragraph of section 1029.8.61.19.1 of the Act refers for the purpose of determining if a child is in either of the situations described in subparagraphs *a* and *b* of that paragraph are the rules prescribed in sections 1029.8.61.19.1R2 to 1029.8.61.19.1R5.

"**1029.8.61.19.1R2.** Sections 1029.8.61.19R4 to 1029.8.61.19R6 apply, with the necessary modifications, for determining if a child has an impairment or a designated mental function disability entailing serious and multiple disabilities that prevent the child from independently performing the life habits of a child of his or her age.

For that purpose, a designated mental function disability means a mental function disability that is characterized by a severe or profound intellectual disability or by an autism spectrum disorder associated with an intellectual disability and a severe behavioural disorder.

"**1029.8.61.19.1R3.** A child who has an impairment or a designated mental function disability entailing serious and multiple disabilities is considered to have disabilities preventing him or her from independently performing the life habits of a child of his or her age only if the outcome of the interaction between the child's disabilities and the environmental factors as facilitators of, and barriers to, the performance of the child's life habits in the child's various living environments causes,

(*a*) if the child is less than four years of age, an absolute limitation in performing the life habits that are nutrition, mobility and communication; and

(*b*) if the child is four years of age or over,

i. an absolute limitation in performing five life habits and a serious or absolute limitation in performing at least one other life habit, or

ii. an absolute limitation in performing four life habits, including mobility, and a serious or absolute limitation in performing at least two other life habits.

"**1029.8.61.19.1R4.** A child whose state of health requires specified complex medical care at home is considered to be limited in performing the life habits of a child of his or her age only if the child has

(*a*) an absolute limitation in performing a life habit, other than that relating to interpersonal relationships; or

(*b*) a serious limitation in performing two life habits, other than that relating to interpersonal relationships.

"**1029.8.61.19.1R5.** For the purposes of sections 1029.8.61.19.1R3 and 1029.8.61.19.1R4,

(*a*) the life habits that may be taken into consideration are those prescribed in the second paragraph of section 1029.8.61.19R1; and

(*b*) a limitation in performing a life habit is

i. absolute, where the child absolutely cannot independently perform the life habit according to his or her age, despite the existence of environmental factors that are facilitators, or

ii. serious, where the child always or almost always has a serious difficulty in independently performing that life habit according to his or her age, despite the existence of environmental factors that are facilitators."

(2) Subsection 1 has effect from 1 April 2016.

265. (1) Schedule A to the Regulation is amended

(1) by replacing all occurrences of "Assessment methods" in Part 1 by "Assessment parameters";

(2) by replacing Part 2 by the following Part:

"**2. MENTAL FUNCTION DISABILITIES**

2.1 Global developmental delay

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 if the child is at least two years of age and less than six years of age and meets at least two of the following criteria:

(*a*) the child's full scale intelligence quotient or the scale scores assessing the child's level of cognitive development are in the 2nd percentile or below, for a confidence interval of 95%;

(*b*) the global scores on a test assessing the child's global and fine motor skills are in the 2nd percentile or below; and

(*c*) the scores on a receptive vocabulary test normalized for the child's population group are in the 2nd percentile or below.

Assessment parameters

The assessments must be conducted by a member of a professional order, through recognized normalized tests and in accordance with the applicable standards of practice, when the child is at least two years of age and less than six years of age.

The professional's assessment report must contain a description of the child's abilities and disabilities and the professional's observations and enable Retraite Québec to rule on the validity of the scores obtained.

Exclusion

A child who has not been exposed on a sustained basis, for a period of at least two years, to the language used in the assessment tests is not presumed to be handicapped due to a global developmental delay. In that respect, a child will be considered to be exposed on a sustained basis to the language used in a test if, for at least 40% of the child's waking hours, the child interacts with a person who is proficient in that language.

2.2 Intellectual disability

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(*a*) the child is six years of age or over and has a full scale intellectual quotient of 50 or less, for a confidence interval of 95%; or

(*b*) the child is six years of age or over and meets the following criteria:

– the child's full scale intellectual quotient is in the 2nd percentile or below, for a confidence interval of 95%;

– the assessment of the child's adaptive behaviours shows that the score on one of the three components assessed among the conceptual, social and practical components, or the overall score of those three components, is in the 2nd percentile or below, for a confidence interval of 95%, in at least two of the child's living environments.

Assessment parameters

The assessments must be conducted by a member of a professional order, through recognized normalized tests and in accordance with the applicable standards of practice, when the child is six years of age or over.

The professional's assessment report must contain a description of the child's abilities and disabilities and the professional's observations and enable Retraite Québec to rule on the validity of the scores obtained.

Exclusion

A child who has not been exposed on a sustained basis, for a period of at least two years, to the language used in the assessment tests is not presumed to be handicapped due to an intellectual disability. In that respect, a child will be considered to be exposed on a sustained basis to the language used in a test if, for at least 40% of the child's waking hours, the child interacts with a person who is proficient in that language.

2.3 Autism spectrum disorder

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(*a*) the child is two years of age or over, has been diagnosed with an autism spectrum disorder and presents at least four of the following characteristics:

– the child does not use communicative gestures;

– the child does not show interest in other persons;

– the child does not respond to social smiles, even with people the child knows;

– the child does not have fun with others, even with people the child knows;

– the child does not share interests with other persons by showing or bringing objects;

– the child does not pay attention to an object that is pointed to by another person;

– the child does not respond verbally or non-verbally to verbal messages;

– the child does not imitate other people's behaviours;

– the child does not engage in functional play;

(*b*) the child is three years of age or over, has been diagnosed with an autism spectrum disorder and does not speak;

(*c*) the child is at least three years of age and less than six years of age, has been diagnosed with an autism spectrum disorder and meets at least two of the following criteria:

– the child's full scale intellectual quotient or the scale scores assessing the child's level of cognitive development have a standard deviation of 1.5 or more below average;

– the global scores at a test assessing the child's global and fine motor skills have a standard deviation of 1.5 or more below average;

– the scores of all the tests administered and assessing the receptive language have a standard deviation of 1.5 or more below average;

(*d*) the child is five years of age or over, has been diagnosed with an autism spectrum disorder and the child's full scale intellectual quotient is in the 5th percentile or below, for a confidence interval of 95%; or

(*e*) the child is four years of age or over, has been diagnosed with an autism spectrum disorder and, despite the application of therapeutic measures recommended by members of a professional order, the child

– throws temper tantrums in his or her various living environments, and the frequency, duration and intensity of the tantrums are high and significantly exceed the norm for the child's stage of development; or

– exhibits physically aggressive behaviours against himself or herself, or others, in his or her various living environments, the frequency and intensity of which are high and significantly exceed the norm for the child's stage of development.

Assessment parameters

The assessment leading to the diagnosis of autism spectrum disorder must be conducted when the child is two years of age or over. The disorder must be confirmed by an assessment report made by a member of a professional order.

The professional's assessment report must contain a description of the child's abilities and disabilities and the professional's observations and enable Retraite Québec to rule on the validity of the scores obtained, if applicable.

For the purposes of the analysis of a case prescribed in paragraph *a*, information on social communication and interactions must be corroborated by more than one source, in particular by the observations of the parents and childcare workers or school workers that are recorded in the professionals' assessment reports and by the observations made by those professionals during their interactions with the child.

For the purposes of the analysis of a case prescribed in paragraph *c*, the assessments must be made by a member of a professional order, through recognized normalized tests and in accordance with the applicable standards of practice, when the child is at least three years of age and less than six years of age, and the professional's assessment report must enable Retraite Québec to rule on the validity of the scores obtained.

For the purposes of the analysis of a case prescribed in paragraph *d*, the assessment must be made by a member of a professional order, through recognized normalized tests and in accordance with the applicable standards of practice, when the child is five years of age or over, and the professional's assessment report must enable Retraite Québec to rule on the validity of the scores obtained.

For the purposes of the analysis of a case prescribed in paragraph *e*, information on the nature, intensity, duration and frequency of the disruptive behaviours must be corroborated by more than one source, in particular by the observations of the parents and childcare workers or school workers that are recorded in the professionals' assessment reports and progress notes and by intervention plans at a childcare establishment, school or rehabilitation centre.

Exclusion

In the cases prescribed in paragraphs *c* and *d*, a child who has not been exposed on a sustained basis, for a period of at least two years, to the language used in the assessment tests is not presumed to be handicapped due to an autism spectrum disorder. In that respect, a child will be considered to be exposed on a sustained basis to the language used in a test if, for at least 40% of the child's waking hours, the child interacts with a person who is proficient in that language.

2.4 Language disorders

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(*a*) the child is two years of age or over and does not have at least four of the following prelinguistic skills:

– joint attention;

– motor imitation;

– oral imitation;

– use of communicative gestures;

– taking turns in communication;

(*b*) the child is three years of age or over and, in various contexts, expresses himself or herself by using isolated words, and it has been shown that the child does not understand the simple questions "who?", "what?" and "where?" in relation to familiar objects or persons present in the immediate environment;

(*c*) the child is three years of age or over and has a persistent inability to pronounce words having two different syllables;

(*d*) the child is at least four years of age and less than six years of age, the scores obtained on formal assessment tests are corroborated by a qualitative analysis of the child's daily language skills and

– with respect to receptive language, the child obtains scores that are equal to or below the 5th percentile on at least three tests normalized for the child's population group and obtains no scores above the 5th percentile on any other test; or

– with respect to expressive language, at least two of the following language components are impaired:

• regarding vocabulary, the child obtains scores that are equal to or below the 5th percentile on at least one test normalized for the child's population group;

• regarding production of sounds, the child persistently and frequently makes a wide range of mistakes that are unusual for his or her age, making the child's speech unintelligible most of the time;

• regarding sentence structure, the child's statements are agrammatical and do not contain more than three or four words;

(*e*) the child is six years of age or over, the scores obtained on formal assessment tests are corroborated by a qualitative analysis of the child's daily language skills and

– with respect to receptive language, the child obtains scores that are equal to or below the 5th percentile on at least three tests normalized for the child's population group and obtains no scores above the 5th percentile on any other test; or

– with respect to expressive language, at least two of the following language components are impaired:

• regarding vocabulary, the child obtains scores that are equal to or below the 5th percentile on at least one test normalized for the child's population group;

• regarding production of sounds, the child persistently and frequently makes a wide range of mistakes that are unusual for his or her age, making the child's speech unintelligible most of the time;

• regarding sentence structure, the child uses simple syntactic structures, mostly without grammatical markers, and cannot use complex syntactic structures;

(*f*) the child is at least 9 years of age and less than 15 years of age and the child's oral or written language disorder delays his or her acquisition of reading and mathematics skills, with the result that they are below those of a child two-thirds his or her age;

(*g*) the child is at least 15 years of age and the child's oral or written language disorder delays his or her acquisition of reading and mathematics skills, which are no longer progressing beyond the second cycle of elementary education despite continuous schooling.

Assessment parameters

The language disorder must be assessed by a speech-language pathologist in accordance with the applicable standards of practice.

A speech-language pathology report for a particular case must describe the child's language skills for a period that may not precede the time the child reaches the minimum age prescribed for that case. The report must also describe interpreted data of the assessment of communication, speech and all the components of receptive and expressive language. The analysis is corroborated by more than one document, in particular by intervention plans at a childcare establishment, school or rehabilitation centre.

In the cases prescribed in paragraphs *d* and *e*, the three formal tests referred to respecting receptive language must demonstrate different aspects of comprehension. In that respect, a subtest that allows demonstrating a specific aspect of comprehension may count as a test.

In the case of children exposed to more than one language, the attending speech-language pathologist interprets the child's language data by taking explicit account of the multilingualism context, and the following information must be on file:

– the mother tongue or tongues, the language or languages commonly used and the dominant language or languages;

– the age of exposure, and the duration and percentage of exposure, to each of the languages.

Exclusion

A child who is assessed only in a language he or she is learning is not presumed to be handicapped due to language disorders, unless the child has been exposed on a sustained basis to that language for a period of at least two years. In that respect, a child will be considered to be exposed on a sustained basis to the language he or she is learning if, for at least 40% of the child's waking hours, the child interacts with a person who is proficient in that language.

2.5 Severe behavioural disorders

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1, if the following criteria are met:

(*a*) the child is four years of age or over and exhibits at least two of the following behaviours:

– physical aggression against himself or herself or against other persons;

– defiance of authority that results in an obstinate refusal to follow instructions and comply with the rules in effect in the child's environment;

– temper tantrums that significantly exceed the norm for the child's stage of development;

– deliberate destruction of material objects;

(*b*) despite the application of therapeutic measures recommended by members of a professional order, the behaviours exhibited present all the following characteristics:

– high level of intensity;

– high frequency;

– consistency, that is, the behaviours exist in the child's various living environments.

Assessment parameters

A behavioural disorder must be confirmed by an assessment report made by a member of a professional order. The professional's assessment report must contain a description of the nature and severity of the disorder and of its academic, family and social consequences, a description of the child's abilities and disabilities and the professional's observations.

Exclusion

A child who has an attention deficit disorder with or without hyperactivity the symptomatology of which is controlled with medication is not presumed to be handicapped due to severe behavioural disorders."

(2) Subsection 1 applies to a decision rendered by Retraite Québec after 31 December 2016.

REGULATION RESPECTING PENSIONABLE EMPLOYMENT

266. Section 21 of the Regulation respecting pensionable employment (chapter R-9, r. 6) is amended by replacing paragraph *a* by the following paragraph:

"(*a*) employment described in paragraph *h* of section 3 of the Act, in section 5 and in the first paragraph of section 8, where the employer has not signed any agreement or arrangement, as the case may be;".

267. This Act comes into force on 7 December 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 30
AN ACT TO IMPLEMENT CERTAIN RECOMMENDATIONS OF THE REPORT OF THE COMMITTEE ON THE REMUNERATION OF JUDGES FOR 2016–2019

Bill 154
Introduced by Madam Stéphanie Vallée, Minister of Justice
Introduced 14 November 2017
Passed in principle 21 November 2017
Passed 7 December 2017
Assented to 7 December 2017

Coming into force: 7 December 2017, except section 28, which comes into force on 30 June 2019

Legislation amended:

Act respecting the Pension Plan of Management Personnel (chapter R-12.1)
Courts of Justice Act (chapter T-16)

Regulations amended:

Regulation respecting the partition and assignment of benefits accrued under the pension plans of the judges of the Court of Québec and of certain municipal courts (chapter T-16, r. 4)
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)

Regulation enacted:

Regulation respecting the pension plan provided for in Part V.1 of the Courts of Justice Act (2017, chapter 30, section 29)

Explanatory notes

The purpose of this Act is to implement, with regard to the pension plan of presiding justices of the peace, the National Assembly resolution of 9 February 2017 concerning the recommendations of the report of the committee on the remuneration of judges for 2016–2019.

To that end, the Act provides that, from 1 January 2017, presiding justices of the peace participate in the pension plan of judges of the Court of Québec and of certain municipal courts, and in a plan providing for supplementary benefits, rather than continuing as members of the Pension Plan of Management Personnel.

(*cont'd on next page*)

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Explanatory notes (*cont'd*)

The Act allows presiding justices of the peace, under certain conditions, to apply for years or parts of a year of service credited under the Pension Plan of Management Personnel while they held office as presiding justices of the peace to be transferred to the pension plan of judges of the Court of Québec and of certain municipal courts.

The Act maintains certain provisions applicable to the Pension Plan of Management Personnel as they read on 31 December 2016, for years or parts of a year of service that are not transferred to the pension plan of judges of the Court of Québec and of certain municipal courts.

In addition, the Act provides for an increase, as of 30 June 2019, in the contribution rate applicable to the pension plan of judges of the Court of Québec and of certain municipal courts and to the plan providing for supplementary benefits.

Lastly, the Act contains consequential amendments and includes miscellaneous and transitional provisions.

Chapter 30

AN ACT TO IMPLEMENT CERTAIN RECOMMENDATIONS OF THE REPORT OF THE COMMITTEE ON THE REMUNERATION OF JUDGES FOR 2016–2019

[*Assented to 7 December 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

COURTS OF JUSTICE ACT

1. Section 122 of the Courts of Justice Act (chapter T-16) is amended

(1) by adding the following sentence at the end of the second paragraph: "It may, in addition, specify in the plan the years of service as a presiding justice of the peace in office to which the plan applies.";

(2) in the fourth paragraph,

(*a*) by inserting "or 175" after "115";

(*b*) by replacing "or judge responsible for the professional development of judges of the Court" by ", judge responsible for the professional development of judges of the Court or justice responsible for presiding justices of the peace".

2. Section 122.3 of the Act is amended by inserting "and presiding justices of the peace" after "Québec" in the second paragraph.

3. Section 168 of the Act is amended by replacing "satisfies the requirements for eligibility for his or her pension" in the first paragraph by "is eligible for his or her pension under paragraph 1, 2 or 3 of section 224.3".

4. Section 178 of the Act is repealed.

5. The heading of Part V.1 of the Act is replaced by the following heading:

"PENSION PLAN OF JUDGES OF THE COURT OF QUÉBEC, JUDGES OF CERTAIN MUNICIPAL COURTS AND PRESIDING JUSTICES OF THE PEACE".

6. Section 224.1 of the Act is amended by inserting ", and to presiding justices of the peace" after "(chapter C-72.01)" in the second paragraph.

7. Section 224.2 of the Act is amended

(1) in the first paragraph,

(*a*) by replacing "to 8% of the judge's annual salary. The contributions shall be reduced to 1% of the judge's annual salary when the judge has accumulated 21.7 years of service and continues to hold office" by "to a percentage of the judge's annual salary. That percentage is established by government regulation and may vary according to the conditions prescribed in the regulation";

(*b*) by inserting "or 175" after "115";

(*c*) by replacing "or judge responsible for the professional development of judges of the Court" by ", judge responsible for the professional development of judges of the Court or justice responsible for presiding justices of the peace";

(2) in the second paragraph,

(*a*) by inserting "or 175" after "section 122.0.1";

(*b*) by inserting "or 175" after "115";

(*c*) by replacing "who is a party to an agreement granting leave with deferred pay under section 122.0.1 is the salary received by the judge in each of the years covered by the agreement" by "who is granted leave with deferred pay under section 122.0.1 or 175 is the salary received by the judge in each of the years the judge was on leave".

8. The Act is amended by inserting the following section after section 224.3:

"**224.3.1.** The number of years and parts of a year of service considered for pension eligibility purposes under section 224.3, with respect to the years and parts of a year transferred in accordance with section 224.30, is

(1) for the purposes of paragraphs 2 and 4 of section 224.3, the number of years and parts of a year of service recognized for eligibility purposes under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) that have been transferred; and

(2) for the purposes of paragraph 3 of section 224.3, half of the number of years and parts of a year of service recognized for eligibility purposes under the Act respecting the Pension Plan of Management Personnel that have been transferred."

9. Section 224.4 of the Act is amended by replacing "paid with accrued interest" in the first paragraph by "the judge paid and those transferred to this pension plan, with accrued interest".

10. Section 224.5 of the Act is amended by adding the following paragraph at the end:

"The contributions transferred to this pension plan also bear interest at the same rate from the date of their transfer until the first day of the month in which the payment of benefits begins or in which the contributions are refunded."

11. Section 224.7 of the Act is amended

(1) in the first paragraph,

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

"(1.1) subsequent to 31 December 2016 and during which a presiding justice of the peace held judicial office or was granted leave without pay or leave with deferred pay under section 175, to the extent that the justice paid the contributions required under section 224.2, and subject to the applicable fiscal rules;";

(*b*) by inserting "or pursuant to section 224.30" at the end of subparagraph 3;

(*c*) by adding the following subparagraph after subparagraph 4:

"(5) subsequent to 31 December 2016 and in respect of which a presiding justice of the peace receives benefits, as a salary replacement under an employee benefits plan established under section 175, including any year or part of a year during which the justice was relieved from duties under section 168.";

(2) by adding the following sentence at the end of the third paragraph: "The same applies to years of service in respect of which a judge received a refund of the contributions transferred to this plan.".

12. Section 224.9 of the Act is amended

(1) in the second paragraph,

(*a*) by inserting "or 175" after "115";

(*b*) by replacing "or judge responsible for the professional development of judges of the Court" by ", judge responsible for the professional development of judges of the Court or justice responsible for presiding justices of the peace";

(2) by replacing "covered by an agreement granting leave without pay or leave with deferred pay under section 122.0.1 is the salary that the judge would have received if the judge had not been a party to such an agreement" in the fifth paragraph by "during which the judge was granted leave without pay or leave with deferred pay under section 122.0.1 or 175 is the salary the judge would have received if the judge had not been granted such leave".

13. Section 224.13 of the Act is amended by inserting "and those transferred to this plan" after "paid" in the second paragraph.

14. Section 224.15 of the Act is amended by replacing "dies before reaching 65 years of age and before the judge's age and years of service total 80 or more" by "died before reaching 65 years of age and was not eligible for a pension under paragraph 3 of section 224.3".

15. Section 224.22 of the Act is amended by replacing "the total of the contributions paid" in the first paragraph by "the total of the contributions paid and those transferred to this plan".

16. Section 224.24 of the Act is amended by inserting "or under section 175" after "122".

17. Section 224.26 of the Act is amended by inserting ", and of those transferred to this plan" after "2000".

18. Section 224.29 of the Act is amended by adding the following paragraph at the end:

"The same applies to contributions transferred to this plan."

19. The Act is amended by inserting the following sections after section 224.29:

"**224.30.** With regard to a person who held office as a presiding justice of the peace on 31 December 2016, the years and parts of a year credited under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) while the person held office may be credited under the pension plan provided for in this Part on an actuarially equivalent basis established at 31 December 2016, if the application is received by Retraite Québec not later than 1 September 2018.

The years and parts of a year of service are so credited, beginning with the most recent service, until the actuarial value of the benefits established for those years and parts of a year of service under the pension plan provided for in this Part reaches the actuarial value of the benefits accrued by the person under the Pension Plan of Management Personnel, without exceeding the service credited to the person under that plan.

The actuarial value of the benefits accrued under the Pension Plan of Management Personnel is established in accordance with the actuarial economic assumptions and actuarial methods used in the actuarial valuation prepared in accordance with section 246.26 and on the basis of the data as at 31 December 2013 and the actuarial demographic assumptions used in the actuarial valuation of the Pension Plan of Management Personnel that was the subject of a report received by the Minister responsible for the Act respecting the Pension Plan of Management Personnel on 24 October 2016. However, that actuarial value must be at least equal to the higher of the following amounts: the total of the contributions, including any interest accrued under sections 73, 77, 205 and 206

of the Act respecting the Pension Plan of Management Personnel until the date of the transfer, and the actuarial value of the benefits accrued, established in accordance with the actuarial assumptions and methods prescribed by the regulation made under subparagraph 2 of the first paragraph of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

The actuarial value of benefits recognized under the pension plan provided for in this Part is established in accordance with the actuarial assumptions and methods used in the actuarial valuation prepared in accordance with section 246.26 and on the basis of the data as at 31 December 2013.

This section does not apply to years and parts of a year credited to a presiding justice of the peace under the Act respecting the Pension Plan of Management Personnel while he held office as a justice of the peace before 30 June 2004.

"**224.31.** The spouse of a person who held office as a presiding justice of the peace on 31 December 2016 and who died after that date but before 2 September 2018 may, in the person's place and stead, make the application referred to in the first paragraph of section 224.30, in accordance with the same conditions as those applicable to the person and to the extent that Retraite Québec has not already received an application from the person.

"**224.32.** The contributions transferred to this plan under sections 224.30 and 246.24 include any amount paid by the judge and any contribution from which the judge was exempt under another pension plan and which has been transferred to this plan. They also include any interest accrued on such amounts in accordance with the relevant pension plan and transferred to this plan."

20. Section 246.24 of the Act is amended by inserting ", as presiding justice of the peace" after "Court of Québec" in the first paragraph.

21. Section 246.26 of the Act is amended

(1) by inserting "or transferred" after "except contributions paid" in the second paragraph;

(2) by inserting ", including those transferred to it," after "to the pension plan provided for in Part V.1" in the third paragraph;

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

"With respect to presiding justices of the peace, the cost of the pension plan provided for in Part V.1, except contributions paid by the justices to that plan and contributions that were transferred to it, shall be borne by the Government."

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

22. Section 211.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is replaced by the following sections:

"**211.2.** The provisions applicable to this plan, as they read on 31 December 2016, continue to apply to presiding justices of the peace or to persons who have previously held that office, but only with regard to the years or parts of a year credited under this plan while they hold or held such an office. However, section 181.1 of this Act, as it read on 1 January 2017, applies to them.

This section does not apply to years and parts of a year credited to a presiding justice of the peace under this Act while he or she held office as a justice of the peace before 30 June 2004.

"**211.2.1.** The years and parts of a year credited to this plan and transferred in accordance with section 224.30 of the Courts of Justice Act (chapter T-16) may not be taken into account for eligibility purposes or for the purpose of computing the pension granted under this plan. For the purpose of computing the pension, however, the annualized pensionable salary and contributory period of such a year may be selected.

A person whose years or parts of a year are so credited to the pension plan provided for in Part V.1 of the Courts of Justice Act forfeits no other right, benefit or advantage the person would have been entitled to claim under this plan."

REGULATION RESPECTING THE PARTITION AND ASSIGNMENT OF BENEFITS ACCRUED UNDER THE PENSION PLANS OF THE JUDGES OF THE COURT OF QUÉBEC AND OF CERTAIN MUNICIPAL COURTS

23. The title of the Regulation respecting the partition and assignment of benefits accrued under the pension plans of the judges of the Court of Québec and of certain municipal courts (chapter T-16, r. 4) is replaced by the following title:

"REGULATION RESPECTING THE PARTITION AND ASSIGNMENT OF BENEFITS ACCRUED UNDER THE PENSION PLANS OF JUDGES OF THE COURT OF QUÉBEC, JUDGES OF CERTAIN MUNICIPAL COURTS AND PRESIDING JUSTICES OF THE PEACE".

24. Section 5 of the Regulation is amended by replacing all occurrences of "section 246.24" by "sections 224.30 and 246.24".

25. Section 7 of the Regulation is amended by inserting "and the amounts transferred to this plan," after "paid".

SUPPLEMENTARY BENEFITS PLAN FOR JUDGES COVERED BY THE PENSION PLAN PROVIDED FOR IN PART V.1 OF THE COURTS OF JUSTICE ACT

26. Sections 2 and 3 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) are amended by adding the following paragraph at the end:

"The first paragraph does not apply to the years of service credited pursuant to section 224.30 of the Act."

27. Section 4 of the Plan is amended by replacing "while the judge's age and years of service total 80 or more" in the first paragraph by "in accordance with paragraph 3 of section 224.3 of the Act".

28. Section 10 of the Plan is amended by replacing "8%" in the first paragraph by "9%".

REGULATION RESPECTING THE PENSION PLAN PROVIDED FOR IN PART V.1 OF THE COURTS OF JUSTICE ACT

29. The Regulation respecting the pension plan provided for in Part V.1 of the Courts of Justice Act, the text of which appears below, is enacted.

"REGULATION RESPECTING THE PENSION PLAN PROVIDED FOR IN PART V.1 OF THE COURTS OF JUSTICE ACT

"**1.** The rate provided for in the first paragraph of section 224.2 of the Courts of Justice Act (chapter T-16) is 8%.

Despite the first paragraph, that rate is 1% of the annual salary of the judge or presiding justice of the peace when he or she has accumulated 21.7 years of service and continues to hold office.

"**2.** The interest rate applicable to contributions paid into the pension plan provided for in Part V.1 of the Act and those transferred to it is 6% compounded annually."

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

30. Retraite Québec must transfer, from the funds of the Pension Plan of Management Personnel to the Consolidated Revenue Fund, for the years and parts of a year of service credited to a justice under section 224.30 of the Courts of Justice Act (chapter T-16), the actuarial value of the benefits accrued by the justice under the Pension Plan of Management Personnel, without exceeding the actuarial value of the equivalent benefits to which he or she is entitled under the pension plan provided for in Part V.1 of that Act. Those actuarial values are the ones established in accordance with section 224.30.

The sums transferred under the first paragraph bear interest, compounded annually, at the nominal rates of the actuarial economic assumptions of the actuarial valuation prepared in accordance with section 246.26 and on the basis of the data as at 31 December 2013, from 31 December 2016 until the date of transfer of the sums. The latter are taken out according to the terms set out in Division II of Chapter X of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) for the payment of benefits.

31. Retraite Québec must reimburse, if applicable, out of the employees' contribution fund referred to in section 176 of the Act respecting the Pension Plan of Management Personnel, to a person whose years and parts of a year of service credited under the Pension Plan of Management Personnel have been transferred to the pension plan provided for in Part V.1 of the Courts of Justice Act under section 224.30 of that Act, any amount by which the total amount of contributions accumulated with interest under sections 73, 77, 205 and 206 of the Act respecting the Pension Plan of Management Personnel exceeds the amount of the actuarial value of the benefits accrued to the person under the pension plan provided for in Part V.1 of the Courts of Justice Act, if the total amount of those contributions accumulated with interest is equal to or greater than the actuarial value of the benefits accrued under the Pension Plan of Management Personnel, established in accordance with the actuarial assumptions and methods prescribed by the regulation made under subparagraph 2 of the first paragraph of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

Retraite Québec must transfer, if applicable, into a locked-in retirement account, with regard to a person whose years and parts of a year of service credited under the Pension Plan of Management Personnel have been transferred to the pension plan provided for in Part V.1 under section 224.30 of the Courts of Justice Act, any amount by which the actuarial value of the benefits accrued under the first plan, established in accordance with the actuarial assumptions and methods prescribed by the regulation made under subparagraph 2 of the first paragraph of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan, exceeds the amount of the actuarial value of the benefits accrued to the person under the pension plan provided for in Part V.1 of the Courts of Justice Act, if the actuarial value of the benefits accrued under the Pension Plan of Management Personnel, established in accordance with the actuarial assumptions and methods prescribed by the regulation made under subparagraph 2 of the first paragraph of that section 215.13, is greater than the total amount of the contributions accumulated with interest under sections 73, 77, 205 and 206 of the Act respecting the Pension Plan of Management Personnel.

32. A presiding justice of the peace is considered, within the meaning of the pension plan provided for in Part V.1 of the Courts of Justice Act, to have retired or to have been entitled to the refund provided for in section 224.4 of that Act on the date the justice retired under the Pension Plan of Management Personnel, provided that date was subsequent to 31 December 2016 but prior to 7 December 2017.

To take into account the justice's membership in the pension plan provided for in Part V.1 of the Courts of Justice Act, Retraite Québec must review or cancel the pension the justice receives under the Pension Plan of Management Personnel. The review or cancellation must be carried out within six months following the date of receipt of the application referred to in the first paragraph of section 224.30 of the Courts of Justice Act or, in the absence of such an application, within six months following 1 September 2018. Section 146.1 and the second paragraph of section 147 of the Act respecting the Government and Public Employees Retirement Plan do not apply to amounts owing to Retraite Québec following such a review or cancellation.

33. To take into account the years and parts of a year of service credited under section 224.30 of the Courts of Justice Act, Retraite Québec must review or cancel a pension received under the Pension Plan of Management Personnel by a person whose date of retirement under the pension plan provided for in Part V.1 of the Courts of Justice Act is prior to the date of receipt of the application referred to in the first paragraph of that section 224.30. Retraite Québec must also review the amount of the pension received by the person under the pension plan provided for in Part V.1 of the Courts of Justice Act.

The review or cancellation referred to in the first paragraph must be carried out within six months following the date of receipt of the application referred to in the first paragraph of section 224.30. Section 146.1 and the second paragraph of section 147 of the Act respecting the Government and Public Employees Retirement Plan do not apply to amounts owing to Retraite Québec following such a review or cancellation.

34. The Regulation respecting the pension plan provided for in Part V.1 of the Courts of Justice Act, enacted by section 29, is deemed to have been made by the Government under sections 224.2 and 224.29 of the Courts of Justice Act, amended by sections 7 and 18, respectively.

35. In section 158.0.2 of the Act respecting the Government and Public Employees Retirement Plan, sections 122 and 127 and Parts V.1, VI.2 and VI.3 of the Courts of Justice Act, the Regulation respecting the partition and assignment of benefits accrued under the pension plans of judges of the Court of Québec, judges of certain municipal courts and presiding justices of the peace (chapter T-16, r. 4) and 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), "judge" and "judges" also mean presiding justices of the peace, unless the context indicates otherwise.

36. Sections 1 to 18, section 19 where it enacts section 224.32 of the Courts of Justice Act, and sections 20 to 27, 29 and 35 have effect from 1 January 2017. However, from 30 June 2019, section 1 of the Regulation respecting the pension plan provided for in Part V.1 of the Courts of Justice Act, enacted by section 29, is to be read as if "8%" in the first paragraph were replaced by "9%".

37. This Act comes into force on 7 December 2017, except section 28, which comes into force on 30 June 2019.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 31
AN ACT TO IMPROVE THE EDUCATIONAL QUALITY AND FOSTER THE HARMONIOUS DEVELOPMENT OF EDUCATIONAL CHILDCARE SERVICES

Bill 143

Introduced by Mr. Sébastien Proulx, Minister of Families
Introduced 16 June 2017
Passed in principle 1 November 2017
Passed 8 December 2017
Assented to 8 December 2017

Coming into force: 8 December 2017, except

(1) sections 4 and 5, paragraph 2, paragraph 3 and paragraph 4, to the extent that it enacts subparagraphs 29.4 to 29.7 of the first paragraph of section 106 of the Educational Childcare Act (chapter S-4.1.1), of section 20, section 22, to the extent that it enacts section 113.4 of that Act, and section 24, which come into force on 1 May 2018;

(2) sections 6 to 9, 13 to 16, 19, 25 and 26, which come into force on 31 December 2017.

Legislation amended:

Educational Childcare Act (chapter S-4.1.1)

Regulation amended:

Educational Childcare Regulation (chapter S-4.1.1, r. 2)

Explanatory notes

This Act amends the Educational Childcare Act to introduce new provisions respecting mainly the quality of educational childcare service delivery and the safety and development of these services.

The Act adds promoting educational success to the objects of the Educational Chilcare Act and adds the obligation to foster educational success, in particular to facilitate children's transition into the school system, to the educational program applied by childcare providers. The Act also establishes a process for assessing and improving childcare service quality.

Furthermore, the Act formally obliges childcare providers to ensure the health, safety and well-being of the children to whom they provide childcare. The use of measures that could be detrimental to children is expressly forbidden.

(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes (*cont'd*)

The number of children that a natural person without a permit or recognition under the law may provide with childcare is reduced. Day care centre permit issuing is made subject to additional requirements and, in certain cases, the Minister must consult an educational childcare service supply advisory committee, whose composition and functions are determined by the Act.

In addition, all childcare providers are required to use the single-window access to childcare services designated by the Minister. The Act provides for sending new information to the Minister to identify the clientele and assess children's anticipated and actual attendance.

Lastly, new administrative penalties and penal sanctions are introduced.

Chapter 31

AN ACT TO IMPROVE THE EDUCATIONAL QUALITY AND FOSTER THE HARMONIOUS DEVELOPMENT OF EDUCATIONAL CHILDCARE SERVICES

[*Assented to 8 December 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

EDUCATIONAL CHILDCARE ACT

1. Section 1 of the Educational Childcare Act (chapter S-4.1.1) is amended by inserting ", educational success" after "development" in the first paragraph.

2. Section 5 of the Act is amended

(1) by adding the following subparagraph at the end of the first paragraph:

"(3) fostering children's educational success, particularly by facilitating their transition into the school system.";

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

"The Government determines, by regulation, any other element or service to be included in the educational program. It may, in the same way, prescribe a single program applicable in whole or in part to the childcare providers it determines and provide for program equivalencies."

3. The Act is amended by inserting the following sections after section 5:

"**5.1.** Childcare providers must, at the Minister's request and in the manner determined by the Minister, participate in the process to assess and improve the educational quality of childcare.

The Minister determines the measurement tools to be used in this process and may require childcare providers and their participating staff to provide the Minister with the information and documents required and to complete a questionnaire assessing childcare quality.

The Minister may designate a person or body with the required expertise in the field of early childhood to develop measurement tools and collect and process the information, documents and questionnaire.

The Minister follows up on the results of the childcare educational quality assessment and improvement process with the childcare providers concerned.

"**5.2.** Childcare providers must ensure the health, safety and well-being of the children to whom they provide childcare.

Among other things, childcare providers may not apply degrading or abusive measures, use exaggerated punishment, denigration or threats, or employ abusive or disparaging language that could humiliate or frighten a child or undermine the child's dignity or self-esteem. Nor may they tolerate such behaviour from their employees."

4. Section 6 of the Act is amended by replacing "to more than six children" by "to a child in return for a parental contribution".

5. The Act is amended by inserting the following sections after section 6:

"**6.1.** Section 6 does not apply to a natural person who

(1) is an own-account worker;

(2) provides childcare in a private residence where such childcare is not already being provided;

(3) provides childcare to up to six children of whom not more than two are under the age of 18 months, including the person's own children under nine years of age and any other children under nine who ordinarily live with the person and are present while the childcare is provided;

(4) holds an attestation issued by a police force or the Minister for himself or herself and for each person of full age living in the residence, establishing that none of them has an impediment under paragraph 2 or 3 of section 26;

(5) holds a certificate attesting that he or she has successfully completed a first aid course determined by government regulation;

(6) is covered by a civil liability insurance policy whose amount and coverage are determined by government regulation;

(7) notifies the parent using his or her services in writing that, as regards childcare services, he or she is subject only to the conditions provided for in this section, that he or she offers unrecognized home childcare, that he or she is not subject to monitoring by a home childcare coordinating office and that the quality of his or her childcare service is not assessed by the Minister; and

(8) has not been convicted of an offence under section 6.2, or more than two years have elapsed since the conviction.

For the purposes of subparagraph 4 of the first paragraph, the Government determines, by regulation, the terms and conditions a person must fulfil to obtain an attestation establishing that no impediment exists.

The notice provided for in subparagraph 7 of the first paragraph, in the form prescribed by the Minister, must be signed by the parent and kept by the person offering the childcare for as long as the child receives the services. The notice must also contain any other element provided for by government regulation.

"**6.2.** The person referred to in section 6.1 may not apply degrading or abusive measures, use exaggerated punishment, denigration or threats, or employ abusive or disparaging language that could humiliate or frighten a child to whom he or she provides childcare or undermine the child's dignity or self-esteem."

6. Section 11 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 1.1 of the first paragraph:

"(1.2) the person shows the feasibility, relevance and quality of his or her project to the Minister's satisfaction;";

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

"A permit applicant is deemed to meet the condition set out in subparagraph 1.2 of the first paragraph if the Minister, in allocating new subsidized childcare spaces under section 93, granted the applicant such spaces on the recommendation of the advisory committee concerned. The same is true of a permit applicant who acquires the assets of a permit holder, provided the applicant continues to provide childcare in accordance with the same conditions as those stated on the permit holder's permit under paragraphs 2 and 3 of section 12."

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

"**11.1.** In assessing the criteria set out in subparagraph 1.2 of the first paragraph of section 11, the Minister consults the advisory committee concerned established under section 103.5 and considers, in particular,

(1) as regards feasibility: the applicant's ability to complete his or her project according to realistic funding and deadlines;

(2) as regards relevance: whether the project meets the childcare service needs and priorities for developing such services in the territory where the applicant wishes to set up operations; and

(3) as regards quality: the correlation between the childcare services offered and the means used to carry out the project, the choice of the facility's location and the means implemented to ensure sound, efficient management of the day care centre's human, material, financial and information resources.

If the application concerns a Native community, the Minister consults that community only.

"**11.2.** The Minister assesses the childcare service needs and priorities for developing such services for every territory the Minister determines, considering, among other factors, the day care centre permits already issued, the permit applications and other applications for authorization under section 21.1 awaiting a decision and how well childcare service needs are already being met.

The Minister provides the permit applicant with the necessary information on the childcare service needs and priorities for developing such services in the territory where the applicant wishes to set up operations."

8. The Act is amended by inserting the following section after section 21:

"**21.1.** A day care centre permit holder must obtain the Minister's written authorization before increasing the number of children beyond the maximum stated on the permit.

The same is true if the permit holder wishes to permanently relocate his or her facility to offer childcare services in another territory.

The Minister grants the authorization if the Minister judges that the change requested meets the criteria set out in subparagraph 1.2 of the first paragraph of section 11, taking section 11.1 into account."

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

"However, the requirement of subparagraph 1.2 of the first paragraph of section 11 does not apply to the modification or renewal of a day care centre permit, except in the cases provided for in section 21.1."

10. Section 28 of the Act is amended by replacing paragraph 5 by the following paragraph:

"(5) the permit holder contravenes section 5.2;".

11. The Act is amended by inserting the following section after section 57:

"**57.1.** Childcare providers must keep an education record for each child to whom they provide childcare.

Among other things, education records include information concerning the child's development, information allowing better early detection of any difficulties the child may encounter and information facilitating the child's transition into the school system.

No information contained in the record may be communicated to a third party without the consent of the parent of the child concerned, except in the case of an inspector authorized under section 72. The record is given to the parent when the childcare services are no longer required.

The Government determines, by regulation, the elements comprising the education record, the medium to be used and the standards for keeping, using, storing, reproducing and communicating the information it contains."

12. The Act is amended by inserting the following chapter after section 59:

"**CHAPTER IV.1**

"SINGLE-WINDOW ACCESS TO CHILDCARE SERVICES

"**59.1.** All childcare providers, other than those established on Aboriginal territory, must register with the single-window access to childcare services designated by the Minister, according to the terms and conditions determined by the Minister.

"**59.2.** Childcare providers must use only the registrations entered in the single-window access to childcare services to fill their childcare service supply."

13. Section 93 of the Act is amended by replacing "101.1" in the second paragraph by "103.5".

14. Section 94 of the Act is amended by replacing "101.1" in the first paragraph by "103.5".

15. Section 94.2 of the Act is amended by replacing "101.1" by "103.5".

16. Division III of Chapter VII of the Act, comprising sections 101.1 and 101.2, is repealed.

17. Section 101.3 of the Act is amended by replacing "any of sections 13, 14, 16 and 20" in the second paragraph by "the first paragraph of section 5.1 or any of sections 13, 14, 16, 20, 59.1, 59.2 and 102".

18. Section 102 of the Act is amended

(1) by inserting "to identify its clientele, assess anticipated attendance, assess actual attendance by the children receiving childcare, or manage childcare service supply and demand or" after "whether" in the first paragraph;

(2) by replacing "functions or administer" in the second paragraph by "functions related to identifying its clientele, assessing anticipated attendance, assessing actual attendance by the children receiving childcare, managing childcare service supply and demand or to administer";

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

"The information requested by the Minister under this section must be sent to the Minister within the time and in the manner determined by the Minister, in particular by Internet, using the computer system and software determined by the Minister."

19. The Act is amended by inserting the following chapter after section 103.4:

"**CHAPTER VIII.2**

"EDUCATIONAL CHILDCARE SERVICE SUPPLY ADVISORY COMMITTEE

"**DIVISION I**

"ESTABLISHMENT AND FUNCTIONS

"**103.5.** The Minister establishes an advisory committee for every territory the Minister determines.

The functions of each committee are

(1) to advise the Minister on assessing all day care centre project permit applications based on the criteria of feasibility, relevance and quality in accordance with section 11.1;

(2) to advise the Minister on all applications by day care centre permit holders to increase the maximum number of children stated on their permit or to permanently relocate their facility to offer services in another territory in accordance with the third paragraph of section 21.1;

(3) to advise the Minister on needs and priorities with respect to the allocation of new subsidized childcare spaces and to analyze all projects submitted and make recommendations to the Minister on the allocation of new spaces under section 93; and

(4) to advise the Minister when the Minister re-allocates spaces under section 94.

The Minister makes public the recommendations under subparagraphs 1 and 2 of the second paragraph made by the advisory committee concerned.

"**DIVISION II**

"COMPOSITION AND ORGANIZATION

"**103.6.** Each committee is composed of nine members, as follows:

(1) one person designated by the regional county municipalities of the territory concerned;

(2) one person designated by the integrated health and social services centres of the territory concerned;

(3) one person designated by the school boards of the territory concerned;

(4) one person designated by the body most representative of the childcare centres of the territory concerned;

(5) one person designated by the body most representative of the day care centres of the territory concerned which provide subsidized childcare;

(6) one person designated by the body most representative of the day care centres of the territory concerned which do not provide subsidized childcare;

(7) one person designated by the body most representative of the home childcare coordinating offices of the territory concerned;

(8) one person designated by a regional economic development agency of the territory concerned; and

(9) one person designated by a community organization with a family-related mandate designated by the Minister.

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.

The persons designated under subparagraphs 1 to 6, 8 and 9 of the first paragraph must work or reside in the territory of the advisory committee concerned.

The Minister may also ask other bodies to designate other committee members, for instance, if a person referred to in the first paragraph cannot be designated.

"**103.7.** Members are designated for a non-renewable five-year term.

When their term expires, members remain in office until replaced.

"**103.8.** The dates of each committee's meetings are determined by the Minister.

"**103.9.** Advisory committee members may not be prosecuted for acts performed in good faith in exercising their committee functions."

20. Section 106 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 14:

"(14.1) determine the elements comprising the education records of the children to whom the childcare provider provides childcare, the medium to be used and the standards for keeping, using, storing, reproducing and communicating the information the records contain;";

(2) by replacing "or to a childcare provider" in subparagraph 18 by ", to a childcare provider or to the person referred to in section 6.1";

(3) by inserting the following subparagraph after subparagraph 18:

"(18.1) determine the terms and conditions the person referred to in section 6.1 must fulfil to obtain an attestation from a police force or the Minister establishing that no impediment exists;";

(4) by inserting the following subparagraphs after subparagraph 29:

"(29.1) determine the other elements and services all educational programs must include;

"(29.2) establish a single educational program and determine which childcare providers are required to apply it in whole or in part;

"(29.3) determine equivalencies for the single educational program;

"(29.4) determine the amount of insurance and insurance coverage the person referred to in section 6.1 must have;

"(29.5) determine the first aid course the person referred to in section 6.1 must take, its content and duration and how it is to be updated;

"(29.6) determine the elements to be included in the notice the person referred to in section 6.1 must give the parent;

"(29.7) determine the documents and information the person referred to in section 6.1 must give the parents of the children to whom he or she provides childcare;".

21. Section 107 of the Act is amended by striking out paragraph 1.

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

"**113.1.** A childcare provider or an accredited home childcare coordinating office that refuses or fails to send the information requested by the Minister under section 102, within the time and in the manner determined by the Minister, is guilty of an offence and is liable to a fine of $500 to $5,000.

"**113.2.** A childcare provider that contravenes section 5.2 is guilty of an offence and is liable to a fine of $5,000 to $75,000.

"**113.3.** A childcare provider that contravenes the first or third paragraph of section 57.1 is guilty of an offence and is liable to a fine of $500 to $5,000.

"**113.4.** The person referred to in section 6.1 that contravenes a provision of section 6.2 is guilty of an offence and is liable to a fine of $5,000 to $75,000."

23. Section 116 of the Act is amended by replacing "86 or 95" by "59.1, 59.2, 86 or 95".

EDUCATIONAL CHILDCARE REGULATION

24. The Educational Childcare Regulation (chapter S-4.1.1, r. 2) is amended by inserting the following chapter after section 6:

"**CHAPTER I.1**

"UNRECOGNIZED HOME CHILDCARE

"**DIVISION I**

"INVESTIGATION ESTABLISHING THAT NO IMPEDIMENT EXISTS

"**6.1.** The person referred to in section 6.1 of the Act must have an investigation establishing that no impediment exists carried out in respect of himself or herself and every person of full age residing in the private residence where the childcare is provided.

He or she must, for each person, provide the police force with a copy of the consent to investigation of all of the information provided for in the second paragraph of section 27 of the Act that may establish an impediment.

"**6.2.** For every person referred to in the first paragraph of section 6.1, the police force must issue an attestation establishing that no impediment exists or, where applicable, an attestation of information that may establish an impediment. In the latter case, the person may then decide not to offer childcare services or provide the attestation to the Minister for the Minister's assessment.

The police force must notify the Minister in writing when it issues an attestation of information that may establish an impediment.

"**6.3.** On request, the Minister assesses the attestation of information that may establish an impediment provided by the person referred to in section 6.1 of the Act. If the Minister concludes that the content of the attestation is not related to the abilities and conduct required for home childcare or that it will not impede the carrying out of the person's responsibilities or constitute a moral or physical danger for the children to whom the person proposes to provide childcare, an attestation establishing that no impediment exists is issued to the person. Otherwise, the Minister notifies the person in writing that he or she does not have the capacity to provide childcare.

"**6.4.** The person must keep the consent to investigation and the attestation establishing that no impediment exists and provide parents with a copy of the attestation issued.

"**6.5.** The person must ensure that he or she obtains a new attestation if

(1) the last attestation dates back 3 years or more;

(2) the information it contains has changed; or

(3) the Minister, on being made aware the information it contains has changed, requires a new attestation.

Sections 6.1 to 6.3 apply, with the necessary modifications, to the obtaining of the new attestation referred to in the first paragraph.

"**DIVISION II**

"FIRST AID COURSE

"**6.6.** The person referred to in section 6.1 of the Act must hold a certificate not older than 3 years attesting that the person has successfully completed a minimum 8-hour early childhood first aid course including a component on the management of severe allergic reactions or a minimum 6-hour refresher course updating the knowledge acquired as part of the early childhood first aid course.

The person must provide parents with a copy of the certificate.

"**DIVISION III**

"CIVIL LIABILITY INSURANCE

"**6.7.** The person referred to in section 6.1 of the Act must be covered by a civil liability insurance policy for an amount of at least $1,000,000 per claim with coverage extending to the person's activities as a childcare provider.

The person must provide parents with a copy of his or her proof of insurance.

"**DIVISION IV**

"NOTICE TO PARENTS

"**6.8.** The person referred to in section 6.1 of the Act must provide parents with the notice required under that section. In addition to the particulars required under subparagraph 7 of the first paragraph of that section, the notice must include the following information:

(1) the surname, given name, address and telephone number of the person providing the childcare services;

(2) the parent's surname, given name, address and telephone number;

(3) the child's surname, given name and address if it differs from the parent's address;

(4) that a copy of the notice must be kept in the residence where the childcare services are provided for as long as the services are provided to the child there; and

(5) that the person is subject to the provisions of section 6.2 of the Act."

25. Section 10 of the Regulation is amended by inserting the following paragraph after paragraph 10:

"(10.1) the implementation schedule, implementation budget, funding, and means implemented to ensure sound, effective management of human, material, financial and information resources;".

26. Section 16.1 of the Regulation is amended by replacing "18 and 21" in the first paragraph by "18, 21 and 21.1".

27. Section 75 of the Regulation is amended by inserting "5.2," after "sections" in paragraph 1.

TRANSITIONAL AND FINAL PROVISIONS

28. A natural person who, on 1 May 2018, provides childcare services to up to six children has until 1 September 2019 to comply with section 6 of the Educational Childcare Act (chapter S-4.1.1), as amended by section 4, or with section 6.1, enacted by section 5.

A legal person who, on 1 May 2018, provides childcare services to up to six children has until 1 September 2019 to comply with section 6 of the Educational Childcare Act, as amended by section 4.

29. Not later than 8 June 2019, the Government must make a first regulation regarding the other elements and services to be included in the educational program and education record under the third paragraph of section 5 of the Educational Childcare Act, enacted by section 2, and the fourth paragraph of section 57.1, enacted by section 11, respectively.

30. Any day care centre permit application filed before 16 June 2017 that is still pending on 31 December 2017 continues to be subject to section 11 of the Educational Childcare Act as it read before the latter date, provided the application is completed before 31 March 2018.

31. Any day care centre permit application filed on or after 16 June 2017 that is still pending on 31 December 2017 remains active and is decided on in accordance with the provisions of the Educational Childcare Act as they read on or after the latter date.

32. A home childcare provider who, on 8 December 2017, has not registered with the single-window access to childcare services provided for in section 59.1 of the Educational Childcare Act, enacted by section 12, has until 1 September 2018 to comply with sections 59.1 and 59.2, enacted by section 12.

33. A day care centre permit holder who has no subsidized childcare spaces under section 93 of the Educational Childcare Act and who, on 8 December 2017, has not registered with the single-window access to childcare services provided for in section 59.1 of the Educational Childcare Act, enacted by section 12, has until 1 September 2018 to comply with sections 59.1 and 59.2, enacted by section 12.

34. The provisions of this Act come into force on 8 December 2017, except

(1) sections 4 and 5, paragraph 2, paragraph 3 and paragraph 4, to the extent that it enacts subparagraphs 29.4 to 29.7 of the first paragraph of section 106 of the Educational Childcare Act, of section 20, section 22, to the extent that it enacts section 113.4 of that Act, and section 24, which come into force on 1 May 2018;

(2) sections 6 to 9, 13 to 16, 19, 25 and 26, which come into force on 31 December 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 32
AN ACT TO PREVENT AND FIGHT SEXUAL VIOLENCE IN HIGHER EDUCATION INSTITUTIONS

Bill 151
Introduced by Madam Hélène David, Minister responsible for Higher Education
Introduced 1 November 2017
Passed in principle 30 November 2017
Passed 8 December 2017
Assented to 8 December 2017

Coming into force: 8 December 2017

Legislation amended: None

Explanatory notes

This Act provides that higher education institutions must, before 1 January 2019, adopt a policy to prevent and fight sexual violence. The Act specifies the procedure for developing, disseminating and reviewing the policy and requires institutions to report on its application in accordance with stated parameters.

The Act identifies the educational institutions to which it applies and defines the sexual violence it seeks to fight.

The Act also determines the elements the policy must set out or provide for, such as rules for student social or welcoming activities, safety measures, mandatory training, a complaint procedure and reception, referral, psychosocial and support services. The policy must, in addition, include a code of conduct specifying the rules that a person who is in a teaching relationship with or a relationship of authority over a student must comply with if the person has an intimate relationship with the student. The Minister may add to the elements required to be included in the policy.

The Act furthermore provides that the sexual violence-related services available within an educational institution must be grouped together and that institutions may enter into agreements with other educational institutions and with external resources to offer services.

(*cont'd on next page*)

Éditeur officiel
Québec

Explanatory notes (*cont'd*)

Lastly, the Act grants the Minister the power to impose oversight and monitoring measures and, if an educational institution fails to comply with one of its provisions, to cause the institution's obligations to be performed by a third person, at the institution's expense.

Chapter 32

AN ACT TO PREVENT AND FIGHT SEXUAL VIOLENCE IN HIGHER EDUCATION INSTITUTIONS

[*Assented to 8 December 2017*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

GENERAL PROVISIONS

1. The purpose of this Act is to strengthen actions to prevent and fight sexual violence in higher education institutions and to help foster a healthy and safe living environment for students and personnel members. To that end, the Act provides in particular for the implementation of prevention, awareness-raising, accountability, support and individual assistance measures.

In this Act, the concept of sexual violence refers to any form of violence committed through sexual practices or by targeting sexuality, including sexual assault.

It also refers to any other misconduct, including that relating to sexual and gender diversity, in such forms as unwanted direct or indirect gestures, comments, behaviours or attitudes with sexual connotations, including by a technological means.

2. This Act applies to the following educational institutions:

(1) university-level educational institutions referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1);

(2) colleges and regional colleges established by the General and Vocational Colleges Act (chapter C-29);

(3) educational institutions holding a permit for college-level educational services issued under the Act respecting private education (chapter E-9.1);

(4) the Institut de tourisme et d'hôtellerie du Québec established by the Act respecting the Institut de tourisme et d'hôtellerie du Québec (chapter I-13.02);

(5) the Institut de technologie agroalimentaire;

(6) the Conservatoire de musique et d'art dramatique du Québec established by the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1);

(7) the École nationale de police du Québec established by the Police Act (chapter P-13.1); and

(8) the École du Barreau established under the Act respecting the Barreau du Québec (chapter B-1).

In addition, this Act applies to any other educational institution designated by the Minister.

CHAPTER II

POLICY

3. Every educational institution must establish a policy to prevent and fight sexual violence.

The policy must take into account persons at greater risk of experiencing sexual violence, such as persons from sexual or gender minorities, cultural communities or Native communities, foreign students and persons with disabilities.

The policy must be separate from the institution's other policies. In addition to any elements the Minister may prescribe, it must set out or provide for at least the following:

(1) the roles and responsibilities of officers, personnel members, student association representatives and students with regard to sexual violence;

(2) the implementation of prevention and awareness-raising measures to counter sexual violence, including legal information and mandatory training activities for students;

(3) mandatory annual training activities for officers, personnel members, representatives of their respective associations and unions, and student association representatives;

(4) safety measures to counter sexual violence, including infrastructure adjustments to secure premises;

(5) rules for social or welcoming activities organized by the educational institution, a personnel member, an officer, a sports organization or a student association;

(6) the measures the institution is to impose on third persons within the framework of its contractual relations;

(7) procedures for reporting incidents of sexual violence to the educational institution or for filing complaints with or disclosing information to the institution in connection with such incidents, including the possibility of doing so at any time;

(8) the follow-up that must be given to the complaints, reports and information received, and accommodation measures to protect the persons concerned and, if applicable, limit the impact on their studies;

(9) the reception, referral, psychosocial and support services offered by specialized resources with sexual violence-related training;

(10) the actions that must be taken by the educational institution and by officers, personnel members, student association representatives and students when incidents of sexual violence are brought to their attention;

(11) the response times for accommodation measures to be implemented under subparagraph 8, services to be offered under subparagraph 9 and actions to be taken under subparagraph 10, which may not exceed 7 days, and the time frame for processing complaints, which may not exceed 90 days;

(12) measures to ensure the confidentiality of the complaints, reports and information received in connection with incidents of sexual violence;

(13) measures governing the communication to a person of the information necessary to ensure his or her safety but which may not include any means to compel a person to keep silent for the sole purpose of not damaging the educational institution's reputation;

(14) measures to provide protection against reprisals to the person who filed a complaint, reported an incident or disclosed information; and

(15) the penalties applicable for policy breaches taking into account their nature, seriousness and repetitive pattern.

The policy must also include a code of conduct specifying the rules that a person who is in a teaching relationship with or a relationship of authority over a student must comply with if the person has an intimate relationship, such as an amorous or sexual relationship, with the student.

The code of conduct must include a framework aimed at avoiding any situation where such relationships could coexist if such a situation might affect the objectivity and impartiality required in the teaching relationship or relationship of authority or might encourage an abuse of power or sexual violence.

4. The educational institution may communicate to a person the information necessary to ensure his or her safety.

5. The educational institution must group all the available sexual violence-related services and resources together in a known and readily accessible place.

6. The educational institution may enter into agreements with other educational institutions and with external resources to offer the services provided for in the policy.

7. The educational institution must establish a standing committee made up of students, officers and personnel members, among others, to develop and review the policy and make sure it is followed.

The standing committee must, in addition, implement a process to ensure that students, officers, personnel members and their respective associations and unions are consulted during the policy development or review process.

8. The educational institution's board of governors or equivalent board must adopt the policy and any amendments to it. If the educational institution does not have such a board, those responsibilities fall to the institution's most senior officer.

9. The policy must be sent to the Minister as soon as it is adopted or amended.

10. The educational institution must ensure that its policy is readily accessible and brought to the attention of each student at the time of his or her admission and at the beginning of each term.

11. The educational institution must review its policy at least once every five years.

CHAPTER III

ACCOUNTABILITY

12. The educational institution must report on the application of its policy in its annual report or in any other document determined by the Minister. The policy application report must set out, using the methodology determined by the Minister,

(1) the prevention and awareness-raising measures implemented, including the training activities offered to students;

(2) the training activities taken by officers, personnel members and student association representatives;

(3) the safety measures implemented;

(4) the number of complaints and reports received and the time frame in which they were processed;

(5) the actions taken and the nature of the penalties applied;

(6) the consultation process used in developing or amending the policy; and

(7) any other element determined by the Minister.

13. The Minister may require that the educational institution provide any additional information the Minister considers necessary about its policy and may prescribe any other accountability measure.

14. The Minister must, not later than 8 December 2022, report to the Government on the implementation of this Act. The report is tabled in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption.

CHAPTER IV

OVERSIGHT AND MONITORING MEASURES

15. The Minister must publish, on the department's website or on any other medium the Minister determines, a list of the educational institutions that have adopted a policy.

16. The Minister may impose oversight and monitoring measures on any educational institution that fails to comply with any of its obligations under this Act.

17. If an educational institution fails to comply with its obligations under this Act, the Minister may, at the institution's expense, cause those obligations to be performed by a person the Minister designates.

The educational institution must collaborate with the person designated by the Minister.

A policy developed or amended pursuant to the first paragraph is deemed adopted in accordance with section 8 on the date determined by the Minister.

CHAPTER V

MISCELLANEOUS AND FINAL PROVISIONS

18. Every educational institution must adopt its policy before 1 January 2019 and implement it not later than 1 September 2019.

19. The minister responsible for higher education is responsible for the administration of this Act.

20. This Act comes into force on 8 December 2017.

TABLE OF AMENDMENTS TO PUBLIC ACTS IN 2017

This table contains the amendments made in 2017 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
	59.1, 2017, c. 10, s. 23
c. A-2.2	Act to promote access to family medicine and specialized medicine services
	13.1, 2017, c. 21, s. 65 **15.1,** 2017, c. 21, s. 66 **16,** 2017, c. 21, s. 67 **19,** 2017, c. 21, s. 68 **21,** 2017, c. 21, s. 69 **23,** 2017, c. 21, s. 70 **24,** 2017, c. 21, s. 71 **74,** 2017, c. 21, s. 72 **75,** 2017, c. 21, s. 73 **77,** 2017, c. 21, s. 74 **79,** 2017, c. 21, s. 75
c. A-6.001	Financial Administration Act
	Sched. 2, 2017, c. 4, s. 237; 2017, c. 22, s. 11; 2017, c. 27, s. 152
c. A-6.002	Tax Administration Act
	12.0.2, 2017, c. 1, s. 1 **17.3,** 2017, c. 1, s. 2 **17.5,** 2017, c. 1, s. 3 **31.1.0.1,** 2017, c. 29, s. 1 **31.1.6,** 2017, c. 29, s. 2 **31.1.7,** 2017, c. 29, s. 3 **36.0.1,** 2017, c. 1, s. 4

Reference	Title Amendments
c. A-6.002	Tax Administration Act — *Cont'd*
	36.1, 2017, c. 1, s. 5 **58.1.1,** 2017, c. 1, s. 6 **59.5.10,** 2017, c. 1, s. 7 **59.5.11,** 2017, c. 1, s. 7 **59.5.12,** 2017, c. 1, s. 7 **59.5.13,** 2017, c. 1, s. 7 **59.6,** 2017, c. 1, s. 8 **60.1,** 2017, c. 1, s. 9 **60.2,** 2017, c. 1, s. 10 **64,** 2017, c. 1, s. 11 **65,** 2017, c. 1, s. 12 **69.0.0.11,** 2017, c. 10, s. 24 **69.1,** 2017, c. 27, s. 153 **69.4.1,** 2017, c. 27, s. 154 **69.8,** 2017, c. 27, s. 155 **93.1.1,** 2017, c. 1, s. 13 **93.1.8,** 2017, c. 1, s. 14 **93.1.12,** 2017, c. 1, s. 15 **93.2,** 2017, c. 1, s. 16 **93.2.1,** 2017, c. 29, s. 4 **94.5,** 2017, c. 1, s. 17 **96.1,** 2017, c. 1, s. 18
c. A-6.01	Public Administration Act
	40, 2017, c. 7, s. 22
c. A-7.01	Act respecting adoptions of children domiciled in the People's Republic of China
	Ab., 2017, c. 12, s. 38
c. A-10	Travel Agents Act
	13.2, 2017, c. 24, s. 69 **30.1,** 2017, c. 24, s. 70 **30.2,** 2017, c. 24, s. 70 **30.3,** 2017, c. 24, s. 70 **30.4,** 2017, c. 24, s. 70 **30.5,** 2017, c. 24, s. 70 **30.6,** 2017, c. 24, s. 70 **30.7,** 2017, c. 24, s. 70 **36,** 2017, c. 24, s. 71 **39,** 2017, c. 24, s. 72 **40,** 2017, c. 24, s. 73 **41.1,** 2017, c. 24, s. 74
c. A-12	Agrologists Act
	5, 2017, c. 11, s. 95 **6,** 2017, c. 11, s. 96 **10.2,** 2017, c. 11, s. 97
c. A-19.1	Act respecting land use planning and development
	1, 2017, c. 14, s. 39 **1.2,** 2017, c. 13, s. 1 **5,** 2017, c. 14, s. 40 **6,** 2017, c. 13, s. 2 **47.2,** Ab. 2017, c. 13, s. 3 **53.13,** 2017, c. 14, s. 41 **53.16,** Ab. 2017, c. 13, s. 3 **61.1,** Ab. 2017, c. 13, s. 3 **80.1,** 2017, c. 13, s. 4 **80.2,** 2017, c. 13, s. 4 **80.3,** 2017, c. 13, s. 4 **80.4,** 2017, c. 13, s. 4

Reference	Title Amendments
c. A-19.1	Act respecting land use planning and development — *Cont'd*
	80.5, 2017, c. 13, s. 4 **84,** 2017, c. 13, s. 5 **113,** 2017, c. 13, s. 6; 2017, c. 14, s. 42 **115,** 2017, c. 13, s. 7; 2017, c. 14, s. 43 **117.1,** 2017, c. 13, s. 8 **117.3,** 2017, c. 13, s. 9 **117.4,** 2017, c. 13, s. 10 **121,** 2017, c. 4, s. 238 **123,** 2017, c. 13, s. 11 **123.1,** 2017, c. 13, s. 12 **145.30.1,** 2017, c. 13, s. 13 **145.30.2,** 2017, c. 13, s. 13 **145.30.3,** 2017, c. 13, s. 13 **145.41.1,** 2017, c. 13, s. 14 **145.41.2,** 2017, c. 13, s. 14 **145.41.3,** 2017, c. 13, s. 14 **145.41.4,** 2017, c. 13, s. 14 **145.41.5,** 2017, c. 13, s. 14 **148.0.4,** 2017, c. 13, s. 15 **148.0.11,** Ab. 2017, c. 13, s. 16 **148.0.22,** 2017, c. 13, s. 17 **165.2,** 2017, c. 14, s. 45 **227.1,** 2017, c. 14, s. 46 **264.0.9,** 2017, c. 13, s. 18
c. A-20.2	Act respecting commercial aquaculture
	43, 2017, c. 4, s. 239
c. A-21	Architects Act
	5, 2017, c. 11, s. 98
c. A-23	Land Surveyors Act
	7, 2017, c. 11, s. 99 **8,** Ab. 2017, c. 11, s. 100 **9,** 2017, c. 11, s. 101 **15,** 2017, c. 11, s. 102
c. A-29	Health Insurance Act
	65, 2017, c. 12, s. 39 **67,** 2017, c. 23, s. 21
c. A-29.01	Act respecting prescription drug insurance
	8.1.3, 2017, c. 26, s. 1 **15.1,** 2017, c. 1, s. 19 **60.0.5,** 2017, c. 26, s. 2 **80,** 2017, c. 26, s. 3 **80.2,** 2017, c. 26, s. 4 **80.5,** 2017, c. 26, s. 5 **84.2.2,** 2017, c. 26, s. 6 **84.3.0.1,** 2017, c. 26, s. 7 **85,** 2017, c. 26, s. 8
c. A-33.2	Act respecting the Autorité des marchés financiers
	9, 2017, c. 27, s. 156 **43.2,** Ab. 2017, c. 27, s. 157 **44,** 2017, c. 27, s. 158 **749,** 2017, c. 27, s. 159

Reference	Title Amendments
c. A-33.3	Act respecting the Autorité régionale de transport métropolitain
	6, 2017, c. 17, s. 48 **8,** 2017, c. 17, s. 49 **72,** 2017, c. 17, s. 50 **79,** 2017, c. 17, s. 51 **82,** 2017, c. 17, s. 52 **84.1,** 2017, c. 17, s. 53 **97.1,** 2017, c. 17, s. 54 **97.2,** 2017, c. 17, s. 54 **97.3,** 2017, c. 17, s. 54 **97.4,** 2017, c. 17, s. 54 **97.5,** 2017, c. 17, s. 54 **97.6,** 2017, c. 17, s. 54 **97.7,** 2017, c. 17, s. 54 **97.8,** 2017, c. 17, s. 54 **97.9,** 2017, c. 17, s. 54 **97.10,** 2017, c. 17, s. 54 **97.11,** 2017, c. 17, s. 54 **97.12,** 2017, c. 17, s. 54 **98,** 2017, c. 13, s. 19 **101.1,** 2017, c. 13, s. 20 **108.1,** 2017, c. 17, s. 55 **108.2,** 2017, c. 17, s. 55 **130.1,** 2017, c. 17, s. 56
c. B-1	Act respecting the Barreau du Québec
	10, 2017, c. 11, s. 103 **10.1,** 2017, c. 11, s. 104 **11,** 2017, c. 11, s. 105 **12,** 2017, c. 11, s. 106 **131,** 2017, c. 10, s. 25
c. B-1.1	Building Act
	65.1.0.1, 2017, c. 27, s. 160 **65.1.0.2,** 2017, c. 27, s. 161 **65.2.1,** 2017, c. 27, s. 162 **65.4,** 2017, c. 21, s. 76
c. B-9	Act respecting registry offices
	5.1, 2017, c. 11, s. 146
c. C-6.1	Act constituting Capital régional et coopératif Desjardins
	10, 2017, c. 1, s. 20 **19,** 2017, c. 1, s. 21; 2017, c. 29, s. 5 **19.0.1,** 2017, c. 1, s. 22
c. C-6.2	Act to affirm the collective nature of water resources and provide for increased water resource protection (*Act to affirm the collective nature of water resources and to promote better governance of water and associated environments*)
	Title, 2017, c. 14, s. 1 **Preamble,** 2017, c. 14, s. 2 **3.1,** 2017, c. 14, s. 3 **10,** Ab. 2017, c. 4, s. 240 **12,** 2017, c. 14, s. 5 **13,** 2017, c. 14, s. 6 **13.1,** 2017, c. 14, s. 7 **13.2,** 2017, c. 14, s. 7 **13.3,** 2017, c. 14, s. 7 **13.4,** 2017, c. 14, s. 7 **13.5,** 2017, c. 14, s. 7 **13.6,** 2017, c. 14, s. 7

Reference	Title Amendments
c. C-6.2	Act to affirm the collective nature of water resources and provide for increased water resource protection — *Cont'd* (*Act to affirm the collective nature of water resources and to promote better governance of water and associated environments*)
	13.7, 2017, c. 14, s. 7 **14,** 2017, c. 14, s. 8 **15,** 2017, c. 14, s. 9 **15.1,** 2017, c. 14, s. 9 **15.2,** 2017, c. 14, s. 9 **15.3,** 2017, c. 14, s. 9 **15.4,** 2017, c. 14, s. 9 **15.5,** 2017, c. 14, s. 9 **15.6,** 2017, c. 14, s. 9 **15.7,** 2017, c. 14, s. 9 **15.8,** 2017, c. 14, s. 9 **15.9,** 2017, c. 14, s. 9 **15.10,** 2017, c. 14, s. 9 **15.11,** 2017, c. 14, s. 9 **15.12,** 2017, c. 14, s. 9 **15.13,** 2017, c. 14, s. 9 **16,** 2017, c. 14, s. 10 **17.1,** 2017, c. 14, s. 11 **17.2,** 2017, c. 14, s. 11
c. C-8.1	Act respecting the Centre de recherche industrielle du Québec
	10, 2017, c. 7, s. 23
c. C-8.1.1	Act respecting the Centre de services partagés du Québec
	10, 2017, c. 28, s. 19
c. C-8.3	Act respecting international financial centres
	6, 2017, c. 1, s. 23 **9,** 2017, c. 1, s. 24 **11,** 2017, c. 1, s. 25
c. C-11.1	Charter of Ville de Gatineau
	66, 2017, c. 4, s. 241 **3 (Sched. B),** 2017, c. 13, s. 21
c. C-11.2	Charter of Ville de Lévis
	19, Ab. 2017, c. 13, s. 22
c. C-11.3	Charter of Ville de Longueuil
	21, Ab. 2017, c. 13, s. 23 **58.3.2,** 2017, c. 13, s. 24 **2 (Sched. C),** 2017, c. 13, s. 25 **4 (Sched. C),** 2017, c. 13, s. 26 **27.1 (Sched. C),** Ab. 2017, c. 13, s. 27
c. C-11.4	Charter of Ville de Montréal (*Charter of Ville de Montréal, metropolis of Québec*)
	Title, 2017, c. 16, s. 1 **Preamble,** 2017, c. 16, s. 2 **23,** 2017, c. 16, s. 3 **34.1,** 2017, c. 16, s. 4 **43,** 2017, c. 13, s. 28 **83,** 2017, c. 13, s. 29 **83.1,** Ab. 2017, c. 16, s. 5 **83.2,** Ab. 2017, c. 16, s. 5 **83.3,** Ab. 2017, c. 16, s. 5 **83.4,** Ab. 2017, c. 16, s. 5

Reference	Title Amendments
c. C-11.4	Charter of Ville de Montréal — *Cont'd* (*Charter of Ville de Montréal, metropolis of Québec*)
	83.5, Ab. 2017, c. 16, s. 5 **83.6,** Ab. 2017, c. 16, s. 5 **83.7,** Ab. 2017, c. 16, s. 5 **83.8,** Ab. 2017, c. 16, s. 5 **83.9,** Ab. 2017, c. 16, s. 5 **83.10,** Ab. 2017, c. 16, s. 5 **83.11,** Ab. 2017, c. 16, s. 5 **83.12,** Ab. 2017, c. 16, s. 5 **83.13,** Ab. 2017, c. 16, s. 5 **83.14,** Ab. 2017, c. 16, s. 5 **83.15,** Ab. 2017, c. 16, s. 5 **83.16,** Ab. 2017, c. 16, s. 5 **83.17,** Ab. 2017, c. 16, s. 5 **83.18,** Ab. 2017, c. 16, s. 5 **83.19,** Ab. 2017, c. 16, s. 5 **83.20,** Ab. 2017, c. 16, s. 5 **83.21,** Ab. 2017, c. 16, s. 5 **83.22,** Ab. 2017, c. 16, s. 5 **89,** 2017, c. 16, s. 6 **89.1.2,** 2017, c. 13, s. 30 **116,** Ab. 2017, c. 16, s. 7 **117,** Ab. 2017, c. 16, s. 7 **122,** Ab. 2017, c. 16, s. 7 **144.7,** 2017, c. 16, s. 8 **151.8,** Ab. 2017, c. 13, s. 31 **151.9,** Ab. 2017, c. 13, s. 31 **151.10,** Ab. 2017, c. 13, s. 31 **151.11,** Ab. 2017, c. 13, s. 31 **151.12,** Ab. 2017, c. 13, s. 31 **151.13,** Ab. 2017, c. 13, s. 31 **151.14,** Ab. 2017, c. 13, s. 31 **151.15,** Ab. 2017, c. 13, s. 31 **151.16,** Ab. 2017, c. 13, s. 31 **151.17,** Ab. 2017, c. 13, s. 31 **151.18,** Ab. 2017, c. 13, s. 31 **10.1 (Sched. C),** 2017, c. 16, s. 9 **12.2 (Sched. C),** 2017, c. 16, s. 10 **12.3 (Sched. C),** 2017, c. 16, s. 10 **16 (Sched. C),** 2017, c. 13, s. 32 **38 (Sched. C),** Ab. 2017, c. 16, s. 11 **40.1 (Sched. C),** 2017, c. 16, s. 12 **50.1 (Sched. C),** 2017, c. 13, s. 33 **50.2 (Sched. C),** 2017, c. 16, s. 13 **50.6 (Sched. C),** 2017, c. 16, s. 14 **79.1 (Sched. C),** 2017, c. 16, s. 15 **79.2 (Sched. C),** 2017, c. 16, s. 15 **79.3 (Sched. C),** 2017, c. 16, s. 15 **79.4 (Sched. C),** 2017, c. 16, s. 15 **79.5 (Sched. C),** 2017, c. 16, s. 15 **79.6 (Sched. C),** 2017, c. 16, s. 15 **79.7 (Sched. C),** 2017, c. 16, s. 15 **79.8 (Sched. C),** 2017, c. 16, s. 15 **80 (Sched. C),** 2017, c. 16, s. 16 **94 (Sched. C),** Ab. 2017, c. 16, s. 17 **144 (Sched. C),** 2017, c. 16, s. 18 **151.1 (Sched. C),** 2017, c. 16, s. 19 **151.2 (Sched. C),** 2017, c. 16, s. 19 **151.3 (Sched. C),** 2017, c. 16, s. 19 **151.4 (Sched. C),** 2017, c. 16, s. 19 **151.5 (Sched. C),** 2017, c. 16, s. 19 **151.6 (Sched. C),** 2017, c. 16, s. 19

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c. C-11.4	Charter of Ville de Montréal — *Cont'd* (*Charter of Ville de Montréal, metropolis of Québec*)
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c. C-11.5	Charter of Ville de Québec, national capital of Québec
	19, Ab. 2017, c. 13, s. 34 **74.5.2,** 2017, c. 13, s. 35 **104,** 2017, c. 4, s. 242 **131.8,** Ab. 2017, c. 13, s. 36 **131.9,** Ab. 2017, c. 13, s. 36 **131.10,** Ab. 2017, c. 13, s. 36 **131.11,** Ab. 2017, c. 13, s. 36 **131.12,** Ab. 2017, c. 13, s. 36 **131.13,** Ab. 2017, c. 13, s. 36 **131.14,** Ab. 2017, c. 13, s. 36 **131.15,** Ab. 2017, c. 13, s. 36 **131.16,** Ab. 2017, c. 13, s. 36 **131.17,** Ab. 2017, c. 13, s. 36 **131.18,** Ab. 2017, c. 13, s. 36 **2 (Sched. C),** 2017, c. 13, s. 37 **8 (Sched. C),** 2017, c. 13, s. 38 **96 (Sched. C),** 2017, c. 13, s. 39 **99.1 (Sched. C),** Ab. 2017, c. 13, s. 40 **105.1 (Sched. C),** 2017, c. 13, s. 41 **105.6 (Sched. C),** 2017, c. 13, s. 42
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c. C-19	Cities and Towns Act — *Cont'd*
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	563, 2017, c. 12, a. 20 **564,** 2017, c. 12, a. 21 **565.1,** 2017, c. 12, a. 22 **565.2,** 2017, c. 12, a. 22 **568,** 2017, c. 12, a. 23 **568.1,** 2017, c. 12, a. 24 **569,** 2017, c. 12, a. 25 **573,** 2017, c. 12, a. 26 **574,** 2017, c. 12, a. 27 **574.1,** 2017, c. 12, a. 28 **576,** 2017, c. 12, a. 29 **577,** 2017, c. 12, a. 30 **577.1,** 2017, c. 12, a. 30 **578.1,** 2017, c. 12, a. 31 **579,** 2017, c. 12, a. 32 **581,** 2017, c. 12, a. 33 **582,** 2017, c. 12, a. 34 **583,** 2017, c. 12, a. 35 **583.1,** 2017, c. 12, a. 35 **583.2,** 2017, c. 12, a. 35 **583.3,** 2017, c. 12, a. 35 **583.4,** 2017, c. 12, a. 35 **583.5,** 2017, c. 12, a. 35 **583.6,** 2017, c. 12, a. 35 **583.7,** 2017, c. 12, a. 35 **583.8,** 2017, c. 12, a. 35 **583.9,** 2017, c. 12, a. 35 **583.10,** 2017, c. 12, a. 35 **583.11,** 2017, c. 12, a. 35 **583.12,** 2017, c. 12, a. 35 **584,** 2017, c. 12, a. 36 **584.1,** 2017, c. 12, a. 37
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c. C-25.1	Code of Penal Procedure
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	46.0.1, 2017, c. 11, s. 27
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	1, 2017, c. 14, s. 12 **2,** 2017, c. 14, s. 13 **9,** 2017, c. 14, s. 14 **11,** 2017, c. 14, s. 15 **12,** 2017, c. 14, s. 16 **13,** 2017, c. 14, s. 17 **14,** 2017, c. 14, s. 18 **14.1,** 2017, c. 14, s. 18 **18,** 2017, c. 14, s. 19 **18.1,** 2017, c. 14, s. 19 **22,** 2017, c. 14, s. 20 **22.1,** 2017, c. 14, s. 21 **22.2,** 2017, c. 14, s. 21 **23,** 2017, c. 14, s. 22 **24,** 2017, c. 14, s. 23 **24.1,** 2017, c. 14, s. 24 **39,** 2017, c. 4, s. 248 **70,** 2017, c. 14, s. 25
c. C-65.1	Act respecting contracting by public bodies
	1, 2017, c. 27, s. 88 **3,** 2017, c. 27, s. 89 **4,** 2017, c. 21, s. 77; 2017, c. 27, s. 90 **7,** 2017, c. 27, s. 91 **8,** 2017, c. 27, s. 92 **13,** 2017, c. 27, s. 93 **13.1,** 2017, c. 27, s. 94 **13.2,** 2017, c. 27, s. 94 **21.0.1,** 2017, c. 27, s. 257 **21.0.2,** 2017, c. 27, s. 95 **21.0.3,** 2017, c. 27, s. 96 **21.0.4,** 2017, c. 27, s. 96 **21.1,** 2017, c. 27, s. 98 **21.2,** 2017, c. 27, s. 99 **21.2.0.0.1,** 2017, c. 27, s. 100 **21.2.0.1,** 2017, c. 27, s. 101 **21.2.1,** Ab. 2017, c. 27, s. 102 **21.3,** Ab. 2017, c. 27, s. 102 **21.3.1,** 2017, c. 27, s. 103 **21.4,** Ab. 2017, c. 27, s. 104 **21.4.1,** 2017, c. 27, s. 105 **21.5,** Ab. 2017, c. 27, s. 106 **21.6,** 2017, c. 27, s. 107 **21.7,** 2017, c. 27, s. 108 **21.8,** 2017, c. 27, s. 109 **21.9,** Ab. 2017, c. 27, s. 110 **21.10,** 2017, c. 27, s. 111 **21.11,** 2017, c. 27, s. 112 **21.12,** 2017, c. 27, s. 113 **21.13,** Ab. 2017, c. 27, s. 114 **21.14,** Ab. 2017, c. 27, s. 114 **21.15,** 2017, c. 27, s. 115 **21.16,** 2017, c. 27, s. 116 **21.17,** 2017, c. 27, s. 117 **21.17.1,** 2017, c. 27, s. 118 **21.17.2,** 2017, c. 27, s. 118 **21.17.3,** 2017, c. 27, s. 118 **21.19,** Ab. 2017, c. 27, s. 119

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c. C-65.1	Act respecting contracting by public bodies — *Cont'd*
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	6, 2017, c. 11, s. 107 **7,** Ab. 2017, c. 11, s. 108 **9,** 2017, c. 11, s. 109 **12,** 2017, c. 11, s. 110 **13,** 2017, c. 11, s. 111 **19.1,** 2017, c. 11, s. 112 **31.1,** 2017, c. 11, s. 113 **31.2,** 2017, c. 11, s. 113
c. D-8.0.1	James Bay Region Development Act
	7.3, 2017, c. 7, s. 24
c. D-11.1	Act to facilitate the disclosure of wrongdoings relating to public bodies
	5, 2017, c. 27, s. 187 **6,** 2017, c. 27, s. 188 **12,** 2017, c. 27, s. 189 **14,** 2017, c. 27, s. 190

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c. D-11.1	Act to facilitate the disclosure of wrongdoings relating to public bodies — *Cont'd*
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c. D-15.1	Act respecting duties on transfers of immovables
	2, 2017, c. 13, s. 147 **2.1,** 2017, c. 13, s. 148 **4.1,** 2017, c. 1, s. 27 **4.2,** 2017, c. 1, s. 27 **4.2.1,** 2017, c. 29, s. 6 **4.2.2,** 2017, c. 29, s. 6 **4.3,** 2017, c. 1, s. 27; 2017, c. 29, s. 7 **5,** 2017, c. 1, s. 28 **6,** 2017, c. 1, s. 29 **6.1,** 2017, c. 1, s. 30 **6.2,** 2017, c. 1, s. 30 **7,** 2017, c. 13, s. 149 **8,** 2017, c. 1, s. 31 **10.1,** 2017, c. 1, s. 33; 2017, c. 29, s. 8 **10.2,** 2017, c. 1, s. 33; 2017, c. 29, s. 9 **13,** 2017, c. 1, s. 34 **13.1,** 2017, c. 1, s. 35 **14,** 2017, c. 1, s. 36 **16,** 2017, c. 1, s. 37 **17,** 2017, c. 1, s. 38 **19,** 2017, c. 1, s. 39; 2017, c. 29, s. 10 **20,** 2017, c. 1, s. 40 **20.1,** 2017, c. 1, s. 41 **20.2,** 2017, c. 1, s. 42
c. E-2.2	Act respecting elections and referendums in municipalities
	305, 2017, c. 13, s. 150 **553,** 2017, c. 13, s. 151 **648.1,** 2017, c. 27, s. 195
c. E-2.3	Act respecting school elections
	223.5, 2017, c. 27, s. 196
c. E-3.3	Election Act
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c. E-9.1	Act respecting private education
	12, 2017, c. 23, s. 22 **12.1,** 2017, c. 23, s. 23 **12.2,** 2017, c. 23, s. 23 **18.1,** 2017, c. 23, s. 24 **18.2,** 2017, c. 23, s. 24 **18.3,** 2017, c. 23, s. 24 **22.1,** 2017, c. 23, s. 25 **22.2,** 2017, c. 23, s. 25 **59.1,** 2017, c. 23, s. 26 **111,** 2017, c. 23, s. 27 **115,** 2017, c. 23, s. 28 **115.1,** 2017, c. 23, s. 29 **115.2,** 2017, c. 23, s. 29 **119.1,** 2017, c. 23, s. 30 **120,** 2017, c. 23, s. 31 **120.2,** 2017, c. 23, s. 32 **129.1,** 2017, c. 23, s. 33

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c. E-20.001	Act respecting the exercise of certain municipal powers in certain urban agglomerations
	34, 2017, c. 13, s. 152 **85,** 2017, c. 13, s. 153 **97,** Ab. 2017, c. 13, s. 154 **99.2,** 2017, c. 13, s. 155 **115,** 2017, c. 13, s. 156 **118.10,** 2017, c. 13, s. 157 **118.12,** 2017, c. 13, s. 158 **118.39,** 2017, c. 13, s. 159 **118.83.1,** 2017, c. 16, s. 22 **118.85.1,** 2017, c. 16, s. 23 **118.95,** 2017, c. 13, s. 160 **139,** 2017, c. 13, s. 161
c. F-2.1	Act respecting municipal taxation
	47, 2017, c. 17, s. 59 **65,** 2017, c. 17, s. 60 **68,** 2017, c. 1, s. 43 **68.0.1,** Ab. 2017, c. 17, s. 61 **71.1,** 2017, c. 13, s. 162 **72,** 2017, c. 13, s. 163 **204,** 2017, c. 17, s. 62 **208,** 2017, c. 17, s. 63 **210.1,** 2017, c. 1, s. 44 **210.2,** 2017, c. 1, s. 44 **210.3,** 2017, c. 1, s. 44 **210.4,** 2017, c. 1, s. 44 **210.5,** 2017, c. 1, s. 44 **210.6,** 2017, c. 1, s. 44 **210.7,** 2017, c. 1, s. 44 **210.8,** 2017, c. 1, s. 44 **210.9,** 2017, c. 1, s. 44 **210.10,** 2017, c. 1, s. 44 **210.11,** 2017, c. 1, s. 44 **210.12,** 2017, c. 1, s. 44 **210.13,** 2017, c. 1, s. 44 **210.14,** 2017, c. 1, s. 44 **210.15,** 2017, c. 1, s. 44 **210.16,** 2017, c. 1, s. 44 **210.17,** 2017, c. 1, s. 44 **210.18,** 2017, c. 1, s. 44 **210.19,** 2017, c. 1, s. 44 **210.20,** 2017, c. 1, s. 44 **236,** 2017, c. 17, s. 64 **244.39,** 2017, c. 13, s. 164 **244.40,** 2017, c. 13, s. 165 **244.43,** 2017, c. 13, s. 166 **244.44,** 2017, c. 13, s. 167 **244.45,** Ab. 2017, c. 13, s. 168 **244.45.1,** Ab. 2017, c. 13, s. 168 **244.45.2,** Ab. 2017, c. 13, s. 168 **244.45.3,** Ab. 2017, c. 13, s. 168 **244.45.4,** Ab. 2017, c. 13, s. 168 **244.46,** 2017, c. 13, s. 169 **244.47,** Ab. 2017, c. 13, s. 170 **244.48,** Ab. 2017, c. 13, s. 170 **244.48.1,** Ab. 2017, c. 13, s. 170 **244.49.0.1,** 2017, c. 13, s. 171 **244.49.0.2,** Ab. 2017, c. 13, s. 172 **244.49.0.3,** Ab. 2017, c. 13, s. 172 **244.49.0.4,** Ab. 2017, c. 13, s. 172 **244.64.1,** 2017, c. 13, s. 173

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c. F-2.1	Act respecting municipal taxation — *Cont'd*
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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
	18, 2017, c. 1, s. 45 **19,** 2017, c. 1, s. 46; 2017, c. 29, s. 11 **19.2,** 2017, c. 1, s. 47 **20,** 2017, c. 1, s. 48
c. F-3.2.1	Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.)
	14, 2017, c. 1, s. 49 **15,** 2017, c. 1, s. 50 **15.0.2,** 2017, c. 1, s. 51 **15.1,** 2017, c. 1, s. 52
c. G-1.011	Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises
	24, 2017, c. 27, s. 198
c. G-1.03	Act respecting the governance and management of the information resources of public bodies and government enterprises
	1, 2017, c. 28, s. 1 **2,** 2017, c. 21, s. 78; 2017, c. 28, s. 2 **4,** 2017, c. 28, s. 3 **7,** 2017, c. 28, s. 5 **8,** 2017, c. 28, s. 6 **8.1,** 2017, c. 28, s. 6 **9,** 2017, c. 28, s. 6 **10,** 2017, c. 28, s. 6 **10.1,** 2017, c. 28, s. 6 **10.2,** 2017, c. 28, s. 6 **11,** Ab. 2017, c. 28, s. 7 **12,** Ab. 2017, c. 28, s. 7 **12.1,** 2017, c. 28, s. 8 **13,** 2017, c. 28, s. 9 **14,** 2017, c. 28, s. 9 **15,** 2017, c. 28, s. 9 **16,** 2017, c. 28, s. 9 **16.1,** 2017, c. 28, s. 9 **16.2,** 2017, c. 28, s. 9 **16.3,** 2017, c. 28, s. 9 **16.4,** 2017, c. 28, s. 9 **16.5,** 2017, c. 28, s. 9 **16.6,** 2017, c. 28, s. 9 **16.7,** 2017, c. 28, s. 9 **17,** 2017, c. 28, s. 11 **18,** 2017, c. 28, s. 12

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c. G-1.03	Act respecting the governance and management of the information resources of public bodies and government enterprises — *Cont'd*
	20, 2017, c. 28, s. 14 **21,** 2017, c. 28, s. 15 **22.1,** 2017, c. 28, s. 16 **22.2,** 2017, c. 28, s. 17 **22.3,** 2017, c. 28, s. 17 **22.4,** 2017, c. 28, s. 17 **40.1,** 2017, c. 28, s. 18
c. G-1.04	Act establishing the Eeyou Istchee James Bay Regional Government
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c. H-1.1	Act respecting Héma-Québec and the biovigilance committee
	3, 2017, c. 21, s. 79 **38,** 2017, c. 21, s. 80
c. H-2.1	Act respecting hours and days of admission to commercial establishments
	3.1, 2017, c. 16, s. 24 **4.2,** 2017, c. 16, s. 25 **14,** 2017, c. 16, s. 26 **37,** 2017, c. 16, s. 27
c. I-0.4	Mining Tax Act
	1, 2017, c. 29, s. 12 **5,** 2017, c. 1, s. 53 **6.2,** 2017, c. 1, s. 54 **8.1.1,** 2017, c. 29, s. 13 **10.18,** 2017, c. 1, s. 55 **16.9,** 2017, c. 29, s. 14 **29.0.1,** 2017, c. 1, s. 56 **29.0.2,** 2017, c. 1, s. 56 **29.0.3,** 2017, c. 1, s. 56 **29.1,** 2017, c. 1, s. 57 **29.2,** 2017, c. 1, s. 58 **29.3,** 2017, c. 1, s. 58 **31.3,** 2017, c. 1, s. 59 **35.4,** 2017, c. 1, s. 60
c. I-2	Tobacco Tax Act
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c. I-9	Engineers Act
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c. J-3	Act respecting administrative justice
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c. L-6.1	Anti-Corruption Act
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c. M-8	Veterinary Surgeons Act
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c. M-11.4	Act respecting compensation measures for the carrying out of projects affecting wetlands or bodies of water
	5, 2017, c. 6, s. 1
c. M-13.1	Mining Act
	240, 2017, c. 4, s. 250
c. M-17.1	Act respecting the Ministère de la Culture et des Communications
	13, 2017, c. 16, s. 28
c. M-19.2	Act respecting the Ministère de la Santé et des Services sociaux
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c. M-22.1	Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire
	21.1, 2017, c. 13, s. 181 **21.2,** 2017, c. 13, s. 182 **21.23.2,** 2017, c. 13, s. 183
c. M-28	Act respecting the Ministère des Transports
	11.1, 2017, c. 17, s. 67 **11.1.2,** 2017, c. 17, s. 68 **11.5,** 2017, c. 17, s. 69 **12.21.4,** 2017, c. 27, s. 257 **12.30,** 2017, c. 4, s. 251
c. M-30	Act respecting the Ministère du Conseil exécutif
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c. M-30.001	Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs
	10, 2017, c. 14, s. 47 **12,** 2017, c. 4, s. 207 **13.1,** 2017, c. 4, s. 208 **15.1,** 2017, c. 4, s. 209 **15.2,** 2017, c. 4, s. 210 **15.4,** 2017, c. 4, s. 211 **15.4.1,** 2017, c. 4, s. 212 **15.4.1.1,** 2017, c. 4, s. 213 **15.4.1.2,** 2017, c. 4, s. 213 **15.4.2,** 2017, c. 4, s. 214 **15.4.3,** 2017, c. 4, s. 215 **15.4.4,** 2017, c. 4, s. 216 **15.4.5,** 2017, c. 4, s. 216 **15.4.6,** 2017, c. 4, s. 216 **15.4.7,** 2017, c. 4, s. 216 **15.4.8,** 2017, c. 4, s. 216 **15.4.9,** 2017, c. 4, s. 216 **15.4.10,** 2017, c. 4, s. 216 **15.4.11,** 2017, c. 4, s. 216 **15.4.12,** 2017, c. 4, s. 216 **15.4.13,** 2017, c. 4, s. 216 **15.4.14,** 2017, c. 4, s. 216 **15.4.15,** 2017, c. 4, s. 216 **15.4.16,** 2017, c. 4, s. 216 **15.4.17,** 2017, c. 4, s. 216 **15.4.18,** 2017, c. 4, s. 216 **15.4.19,** 2017, c. 4, s. 216 **15.4.20,** 2017, c. 4, s. 216 **15.4.21,** 2017, c. 4, s. 216 **15.4.22,** 2017, c. 4, s. 216 **15.4.23,** 2017, c. 4, s. 216 **15.4.24,** 2017, c. 4, s. 216 **15.4.25,** 2017, c. 4, s. 216 **15.4.26,** 2017, c. 4, s. 216 **15.4.27,** 2017, c. 4, s. 216 **15.4.28,** 2017, c. 4, s. 216 **15.4.29,** 2017, c. 4, s. 216 **15.4.30,** 2017, c. 4, s. 216 **15.4.31,** 2017, c. 4, s. 216 **15.4.32,** 2017, c. 4, s. 216 **15.4.33,** 2017, c. 4, s. 216 **15.4.34,** 2017, c. 4, s. 216 **15.4.35,** 2017, c. 4, s. 216

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c. M-30.001	Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs — *Cont'd*
	15.4.36, 2017, c. 4, s. 216 **15.4.37,** 2017, c. 4, s. 216 **15.4.38,** 2017, c. 4, s. 216 **15.4.39,** 2017, c. 4, s. 216 **15.4.40,** 2017, c. 4, s. 216; 2017, c. 14, s. 48 **15.4.41,** 2017, c. 4, s. 216 **15.4.41.1,** 2017, c. 14, s. 49 **15.4.42,** 2017, c. 4, s. 216; 2017, c. 14, s. 50 **15.4.43,** 2017, c. 4, s. 216
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	3.1, 2017, c. 10, s. 27; 2017, c. 11, s. 147; 2017, c. 27, s. 201 **39.0.1,** 2017, c. 29, s. 225 **122,** 2017, c. 10, s. 28; 2017, c. 11, s. 148; 2017, c. 27, s. 202 **140,** 2017, c. 11, s. 149; 2017, c. 27, s. 203
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c. O-5.1	Act respecting the Office Québec-Amériques pour la jeunesse
	Ab., 2017, c. 22, s. 1
c. O-5.2	Act to establish the Office Québec-Monde pour la jeunesse
	3, 2017, c. 22, s. 2 **5,** 2017, c. 22, s. 3 **8,** 2017, c. 22, s. 4

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c. O-5.2	Act to establish the Office Québec-Monde pour la jeunesse — *Cont'd*
	8.1, 2017, c. 22, s. 5 **9,** 2017, c. 22, s. 6 **10,** 2017, c. 22, s. 7
c. O-7.2	Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies
	11, 2017, c. 21, s. 1 **14,** 2017, c. 21, s. 2 **22,** 2017, c. 21, s. 3 **23,** 2017, c. 21, s. 4 **33,** 2017, c. 21, s. 5 **34,** 2017, c. 21, s. 6 **35,** 2017, c. 21, s. 7 **36.1,** 2017, c. 21, s. 8 **38.1,** 2017, c. 21, s. 9 **55.0.1,** 2017, c. 21, s. 10 **60.1,** 2017, c. 21, s. 11 **60.2,** 2017, c. 21, s. 11 **61,** 2017, c. 21, s. 12 **65,** 2017, c. 18, s. 95 **68,** 2017, c. 18, s. 96 **93,** Ab. 2017, c. 21, s. 13 **110,** Ab. 2017, c. 21, s. 13 **151,** 2017, c. 21, s. 14; 2017, c. 28, s. 22
c. O-10	Act to recognize bodies promoting international exchanges for young people (*Act respecting the Office franco-québécois pour la jeunesse*)
	Title, 2017, c. 22, s. 8 **8,** Ab. 2017, c. 22, s. 9 **9,** Ab. 2017, c. 22, s. 9 **10,** Ab. 2017, c. 22, s. 9 **11,** Ab. 2017, c. 22, s. 9 **12,** Ab. 2017, c. 22, s. 9 **13,** Ab. 2017, c. 22, s. 9
c. P-5.1	Act respecting the sectoral parameters of certain fiscal measures
	5, 2017, c. 1, s. 392 **9.1,** 2017, c. 1, s. 393 **1.1 (Sched. A),** 2017, c. 1, s. 394; 2017, c. 29, s. 226 **6.4 (Sched. A),** 2017, c. 29, s. 227 **6.5 (Sched. A),** 2017, c. 29, s. 228 **12.1 (Sched. A),** 2017, c. 1, s. 396 **12.2 (Sched. A),** 2017, c. 1, s. 397 **12.6 (Sched. A),** 2017, c. 1, s. 398 **12.7 (Sched. A),** 2017, c. 1, s. 399 **12.9 (Sched. A),** 2017, c. 1, s. 400 **13.13.1 (Sched. A),** 2017, c. 29, s. 229 **16.4 (Sched. A),** 2017, c. 1, s. 401 **17.1 (Sched. A),** 2017, c. 29, s. 230 **17.2 (Sched. A),** 2017, c. 29, s. 230 **17.3 (Sched. A),** 2017, c. 29, s. 230 **17.4 (Sched. A),** 2017, c. 29, s. 230 **17.5 (Sched. A),** 2017, c. 29, s. 230 **17.6 (Sched. A),** 2017, c. 29, s. 230 **17.7 (Sched. A),** 2017, c. 29, s. 230 **17.8 (Sched. A),** 2017, c. 29, s. 230 **17.9 (Sched. A),** 2017, c. 29, s. 230 **17.10 (Sched. A),** 2017, c. 29, s. 230 **17.11 (Sched. A),** 2017, c. 29, s. 230 **17.12 (Sched. A),** 2017, c. 29, s. 230 **1.1 (Sched. C),** 2017, c. 1, s. 402

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c. P-5.1	Act respecting the sectoral parameters of certain fiscal measures — *Cont'd*
	12.1 (Sched. C), 2017, c. 1, s. 403 **12.2 (Sched. C),** 2017, c. 1, s. 403 **12.3 (Sched. C),** 2017, c. 1, s. 403 **12.4 (Sched. C),** 2017, c. 1, s. 403 **12.5 (Sched. C),** 2017, c. 1, s. 403 **12.6 (Sched. C),** 2017, c. 1, s. 403 **12.7 (Sched. C),** 2017, c. 1, s. 403 **1.1 (Sched. E),** 2017, c. 1, s. 404 **2.1 (Sched. E),** 2017, c. 1, s. 406 **2.3 (Sched. E),** 2017, c. 1, s. 407 **2.5 (Sched. E),** 2017, c. 1, s. 408 **2.6 (Sched. E),** 2017, c. 1, s. 409 **2.8 (Sched. E),** 2017, c. 1, s. 410 **2.10 (Sched. E),** 2017, c. 1, s. 411 **3.1 (Sched. E),** 2017, c. 1, s. 412 **6.7 (Sched. E),** 2017, c. 29, s. 231 **8.1 (Sched. E),** 2017, c. 1, s. 413 **8.2.1 (Sched. E),** 2017, c. 1, s. 414 **8.3 (Sched. E),** 2017, c. 1, s. 415 **8.4 (Sched. E),** 2017, c. 1, s. 416 **8.6 (Sched. E),** 2017, c. 1, s. 417 **8.6.1 (Sched. E),** 2017, c. 1, s. 418 **8.6.2 (Sched. E),** 2017, c. 1, s. 418 **8.8 (Sched. E),** 2017, c. 1, s. 419 **8.9 (Sched. E),** 2017, c. 1, s. 420 **9.1 (Sched. E),** 2017, c. 1, s. 421 **9.2 (Sched. E),** 2017, c. 1, s. 421 **9.3 (Sched. E),** 2017, c. 1, s. 421 **9.4 (Sched. E),** 2017, c. 1, s. 421 **9.5 (Sched. E),** 2017, c. 1, s. 421 **9.6 (Sched. E),** 2017, c. 1, s. 421 **9.7 (Sched. E),** 2017, c. 1, s. 421 **9.8 (Sched. E),** 2017, c. 1, s. 421 **9.9 (Sched. E),** 2017, c. 1, s. 421 **9.10 (Sched. E),** 2017, c. 1, s. 421 **9.11 (Sched. E),** 2017, c. 1, s. 421 **9.12 (Sched. E),** 2017, c. 1, s. 421 **9.13 (Sched. E),** 2017, c. 1, s. 421 **9.14 (Sched. E),** 2017, c. 1, s. 421 **9.15 (Sched. E),** 2017, c. 1, s. 421 **9.16 (Sched. E),** 2017, c. 1, s. 421 **9.17 (Sched. E),** 2017, c. 1, s. 421 **3.8 (Sched. H),** 2017, c. 1, s. 422 **3.9 (Sched. H),** 2017, c. 1, s. 423 **3.17 (Sched. H),** 2017, c. 1, s. 424 **3.23 (Sched. H),** 2017, c. 1, s. 425 **4.5 (Sched. H),** 2017, c. 1, s. 426 **4.6 (Sched. H),** 2017, c. 1, s. 427 **5.5 (Sched. H),** 2017, c. 1, s. 428 **5.6 (Sched. H),** 2017, c. 1, s. 429 **7.4 (Sched. H),** 2017, c. 1, s. 430 **9.5 (Sched. H),** 2017, c. 29, s. 232
c. P-9.0001	Act respecting the sharing of certain health information
	4, 2017, c. 21, s. 84; 2017, c. 28, s. 23 **14,** 2017, c. 28, s. 24 **31,** 2017, c. 21, s. 85 **31.1,** 2017, c. 21, s. 86 **102,** 2017, c. 10, s. 30 **105.1,** 2017, c. 21, s. 87

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c. P-9.0001	Act respecting the sharing of certain health information — *Cont'd*
	107, 2017, c. 21, s. 88 **108,** 2017, c. 21, s. 89 **113,** 2017, c. 18, s. 97
c. P-9.002	Cultural Heritage Act
	164, 2017, c. 16, s. 29 **179.1,** 2017, c. 13, s. 186; 2017, c. 16, s. 31 **179.2,** 2017, c. 16, s. 31 **179.3,** 2017, c. 16, s. 32 **179.3.1,** 2017, c. 13, s. 187 **179.4,** 2017, c. 16, s. 33 **179.5,** 2017, c. 16, s. 34 **179.6,** 2017, c. 16, s. 35 **179.7,** 2017, c. 16, s. 36 **179.8,** 2017, c. 16, s. 37 **261.1,** 2017, c. 16, s. 38 **261.1.1,** 2017, c. 16, s. 39 **261.2,** 2017, c. 16, s. 40
c. P-9.1	Act respecting liquor permits
	39, 2017, c. 13, s. 188 **61,** 2017, c. 16, s. 41 **61.1,** 2017, c. 16, s. 42 **74,** 2017, c. 13, s. 189
c. P-10	Pharmacy Act
	5, Ab. 2017, c. 11, s. 145
c. P-13.1	Police Act
	69, 2017, c. 20, s. 1 **116.1,** 2017, c. 20, s. 3 **118,** 2017, c. 20, s. 4 **120.1,** 2017, c. 20, s. 5 **263.1,** 2017, c. 20, s. 6 **263.2,** 2017, c. 20, s. 6 **263.3,** 2017, c. 20, s. 6 **313.1,** 2017, c. 20, s. 7 **314,** 2017, c. 20, s. 8
c. P-32	Public Protector Act
	15, 2017, c. 27, s. 204
c. P-34.1	Youth Protection Act
	1, 2017, c. 18, s. 1 **2,** 2017, c. 12, s. 53 **2.4,** 2017, c. 12, s. 54 **3,** 2017, c. 18, s. 2 **4,** 2017, c. 18, s. 3 **7,** 2017, c. 18, s. 4 **9,** 2017, c. 18, s. 5 **10,** 2017, c. 18, s. 6 **11.1.1,** 2017, c. 18, s. 7 **11.1.2,** 2017, c. 18, s. 8 **11.2,** 2017, c. 12, s. 55 **11.2.1,** 2017, c. 18, s. 9 **11.3,** 2017, c. 18, s. 10 **23,** 2017, c. 18, s. 11 **26,** 2017, c. 18, s. 12 **27,** 2017, c. 18, s. 13 **32,** 2017, c. 12, s. 56; 2017, c. 18, s. 14

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c. P-34.1	Youth Protection Act — *Cont'd*
	34, 2017, c. 12, s. 57 **37.4,** 2017, c. 18, s. 15 **37.4.1,** 2017, c. 18, s. 15 **37.4.2,** 2017, c. 18, s. 15 **37.4.3,** 2017, c. 18, s. 15 **37.6,** 2017, c. 18, s. 16 **37.7,** 2017, c. 18, s. 16 **37.8,** 2017, c. 18, s. 17 **38,** 2017, c. 18, s. 18 **38.1,** 2017, c. 18, s. 19 **38.2.1,** 2017, c. 18, s. 20 **39,** 2017, c. 18, s. 21 **45,** 2017, c. 18, s. 22 **47,** 2017, c. 18, s. 23 **47.1,** 2017, c. 18, s. 24 **51,** 2017, c. 18, s. 26 **51.1,** 2017, c. 18, s. 27 **51.2,** 2017, c. 18, s. 27 **51.3,** 2017, c. 18, s. 27 **51.4,** 2017, c. 18, s. 27 **51.5,** 2017, c. 18, s. 27 **51.6,** 2017, c. 18, s. 27 **51.7,** 2017, c. 18, s. 27 **51.8,** 2017, c. 18, s. 27 **52,** 2017, c. 18, s. 28 **53,** 2017, c. 18, s. 29 **53.0.1,** 2017, c. 18, s. 30 **54,** 2017, c. 18, s. 31 **57,** 2017, c. 18, s. 33 **57.2,** 2017, c. 18, s. 34 **62,** 2017, c. 18, s. 36 **62.1,** 2017, c. 18, s. 36 **63,** 2017, c. 18, s. 36 **64,** 2017, c. 18, s. 36 **64.1,** 2017, c. 18, s. 36 **65,** 2017, c. 18, s. 37 **67,** 2017, c. 18, s. 38 **70.0.1,** 2017, c. 18, s. 39 **70.1,** 2017, c. 18, s. 40 **71,** 2017, c. 12, s. 59 **71.1,** Ab. 2017, c. 12, s. 60 **71.2,** Ab. 2017, c. 12, s. 60 **71.3.1,** 2017, c. 12, s. 61 **71.3.2,** 2017, c. 12, s. 61 **71.3.3,** 2017, c. 12, s. 61 **71.3.4,** 2017, c. 12, s. 61 **71.3.5,** 2017, c. 12, s. 61 **71.3.6,** 2017, c. 12, s. 61 **71.3.7,** 2017, c. 12, s. 61 **71.3.8,** 2017, c. 12, s. 61 **71.3.9,** 2017, c. 12, s. 61 **71.3.10,** 2017, c. 12, s. 61 **71.3.11,** 2017, c. 12, s. 61 **71.3.12,** 2017, c. 12, s. 61 **71.3.13,** 2017, c. 12, s. 61 **71.3.14,** 2017, c. 12, s. 61 **71.3.15,** 2017, c. 12, s. 61 **71.3.16,** 2017, c. 12, s. 61 **71.4,** 2017, c. 12, s. 64 **71.6,** 2017, c. 12, s. 65 **71.8,** 2017, c. 12, s. 66 **71.8.1,** 2017, c. 12, s. 67

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c. P-34.1	Youth Protection Act — *Cont'd*
	71.9, 2017, c. 12, s. 68 **71.12,** Ab. 2017, c. 12, s. 69 **71.13,** Ab. 2017, c. 12, s. 69 **71.14,** 2017, c. 12, s. 70 **71.15,** 2017, c. 12, s. 71 **71.15.1,** 2017, c. 12, s. 72 **71.15.2,** 2017, c. 12, s. 72 **71.15.3,** 2017, c. 12, s. 72 **71.15.4,** 2017, c. 12, s. 72 **71.15.5,** 2017, c. 12, s. 72 **71.17,** 2017, c. 12, s. 73 **71.20,** 2017, c. 12, s. 74 **71.21,** 2017, c. 12, s. 75 **71.23,** 2017, c. 12, s. 76 **71.27,** 2017, c. 12, s. 77 **71.28,** 2017, c. 12, s. 78 **72,** 2017, c. 12, s. 79 **72.5,** 2017, c. 18, s. 41 **72.6,** 2017, c. 18, s. 42 **72.6.0.1,** 2017, c. 18, s. 43 **72.6.1,** 2017, c. 12, s. 80 **72.7,** 2017, c. 18, s. 44 **72.8,** 2017, c. 10, s. 31; 2017, c. 18, s. 45 **72.9,** 2017, c. 18, s. 46 **72.11,** 2017, c. 18, s. 47 **74,** Ab. 2017, c. 18, s. 49 **74.0.1,** 2017, c. 18, s. 50 **74.2,** 2017, c. 18, s. 51 **76,** 2017, c. 18, s. 52 **76.0.1,** 2017, c. 18, s. 53 **76.0.2,** 2017, c. 18, s. 53 **76.0.3,** 2017, c. 18, s. 53 **76.0.4,** 2017, c. 18, s. 53 **76.0.5,** 2017, c. 18, s. 53 **76.0.6,** 2017, c. 18, s. 53 **76.1,** 2017, c. 18, s. 54 **76.2,** Ab. 2017, c. 18, s. 55 **76.3,** 2017, c. 18, s. 56 **76.4,** 2017, c. 18, s. 57 **76.5,** Ab. 2017, c. 18, s. 58 **77,** 2017, c. 18, s. 59 **79,** Ab. 2017, c. 18, s. 60 **81,** 2017, c. 18, s. 61 **81.1,** 2017, c. 18, s. 62 **83,** 2017, c. 18, s. 63 **84,** 2017, c. 18, s. 64 **85,** 2017, c. 18, s. 65 **89.1,** 2017, c. 18, s. 66 **90,** 2017, c. 18, s. 67 **91,** 2017, c. 18, s. 68 **91.1,** 2017, c. 18, s. 69 **91.2,** 2017, c. 18, s. 70 **93,** 2017, c. 18, s. 90 **95,** 2017, c. 18, s. 71 **95.0.1,** 2017, c. 12, s. 81 **96,** 2017, c. 18, s. 72 **96.1,** 2017, c. 18, s. 73 **100,** 2017, c. 18, s. 74 **101,** 2017, c. 18, s. 75 **102,** 2017, c. 18, s. 76 **103,** 2017, c. 18, s. 77 **103.1,** 2017, c. 18, s. 77

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c. P-34.1	Youth Protection Act — *Cont'd*
	104, 2017, c. 18, s. 78 **106,** 2017, c. 18, s. 79 **106.1,** 2017, c. 18, s. 79 **109,** 2017, c. 18, s. 80 **110,** Ab. 2017, c. 18, s. 81 **112,** 2017, c. 18, s. 82 **114,** 2017, c. 18, s. 90 **115,** 2017, c. 18, s. 83 **116,** 2017, c. 18, s. 84 **117,** 2017, c. 18, s. 85 **118,** 2017, c. 18, s. 85 **119,** 2017, c. 18, s. 85 **120,** 2017, c. 18, s. 85 **121,** 2017, c. 18, s. 85 **122,** 2017, c. 18, s. 85 **123,** 2017, c. 18, s. 85 **124,** 2017, c. 18, s. 85 **125,** 2017, c. 18, s. 85 **126,** 2017, c. 18, s. 85 **127,** 2017, c. 18, s. 85 **128,** 2017, c. 18, s. 86 **129,** 2017, c. 18, s. 87 **131,** 2017, c. 18, s. 90 **132,** 2017, c. 12, s. 82; 2017, c. 18, s. 88 **133,** Ab. 2017, c. 12, s. 83 **134,** 2017, c. 12, s. 84 **135.1.1,** 2017, c. 12, s. 85 **135.2.2,** 2017, c. 18, s. 89 **156,** 2017, c. 12, s. 86
c. P-39.1	Act respecting the protection of personal information in the private sector
	18.1, 2017, c. 10, s. 32
c. P-40.1	Consumer Protection Act
	6, 2017, c. 24, s. 1 **6.1,** 2017, c. 24, s. 2 **7,** 2017, c. 24, s. 3 **23,** 2017, c. 24, s. 4 **54.8,** 2017, c. 24, s. 5 **58,** 2017, c. 24, s. 6 **59,** 2017, c. 24, s. 7 **60,** 2017, c. 24, s. 8 **62,** 2017, c. 24, s. 9 **70,** 2017, c. 24, s. 10 **72,** 2017, c. 24, s. 11 **73,** 2017, c. 24, s. 12 **74,** 2017, c. 24, s. 13 **76,** 2017, c. 24, s. 14 **92,** 2017, c. 24, s. 15 **98,** 2017, c. 24, s. 16 **100.1,** 2017, c. 24, s. 17 **100.2,** 2017, c. 24, s. 18 **103.1,** 2017, c. 24, s. 19 **103.2,** 2017, c. 24, s. 19 **103.3,** 2017, c. 24, s. 19 **103.4,** 2017, c. 24, s. 19 **103.5,** 2017, c. 24, s. 19 **105,** 2017, c. 24, s. 20 **111,** 2017, c. 24, s. 21 **112,** 2017, c. 24, s. 21 **113,** 2017, c. 24, s. 21 **114,** 2017, c. 24, s. 21

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c. P-40.1	Consumer Protection Act — *Cont'd*
	115, 2017, c. 24, s. 22 **115.1,** 2017, c. 24, s. 23 **115.2,** 2017, c. 24, s. 23 **116,** Ab. 2017, c. 24, s. 24 **118,** 2017, c. 24, s. 25 **119,** 2017, c. 24, s. 26 **119.1,** 2017, c. 24, s. 27 **122.1,** 2017, c. 24, s. 28 **123,** 2017, c. 24, s. 29 **123.1,** 2017, c. 24, s. 29 **124,** 2017, c. 24, s. 29 **125,** 2017, c. 24, s. 30 **125.1,** 2017, c. 24, s. 30 **125.2,** 2017, c. 24, s. 30 **126,** 2017, c. 24, s. 31 **126.1,** 2017, c. 24, s. 31 **126.2,** 2017, c. 24, s. 31 **126.3,** 2017, c. 24, s. 31 **127,** 2017, c. 24, s. 32 **127.1,** 2017, c. 24, s. 33 **128,** 2017, c. 24, s. 34 **128.1,** 2017, c. 24, s. 34 **128.2,** 2017, c. 24, s. 34 **128.3,** 2017, c. 24, s. 34 **129,** 2017, c. 24, s. 35 **134,** 2017, c. 24, s. 36 **139,** 2017, c. 24, s. 37 **150,** 2017, c. 24, s. 38 **150.3.1,** 2017, c. 24, s. 39 **150.13,** 2017, c. 24, s. 40 **150.14,** 2017, c. 24, s. 41 **150.30,** 2017, c. 24, s. 42 **187.3,** 2017, c. 24, s. 43 **187.6,** 2017, c. 24, s. 44 **187.7,** 2017, c. 24, s. 44 **187.8,** 2017, c. 24, s. 44 **187.9,** 2017, c. 24, s. 44 **190,** 2017, c. 24, s. 45 **199,** 2017, c. 24, s. 46 **208,** 2017, c. 24, s. 47 **214.12,** 2017, c. 24, s. 48 **214.13,** 2017, c. 24, s. 48 **214.14,** 2017, c. 24, s. 48 **214.15,** 2017, c. 24, s. 48 **214.16,** 2017, c. 24, s. 48 **214.17,** 2017, c. 24, s. 48 **214.18,** 2017, c. 24, s. 48 **214.19,** 2017, c. 24, s. 48 **214.20,** 2017, c. 24, s. 48 **214.21,** 2017, c. 24, s. 48 **214.22,** 2017, c. 24, s. 48 **214.23,** 2017, c. 24, s. 48 **214.24,** 2017, c. 24, s. 48 **214.25,** 2017, c. 24, s. 48 **214.26,** 2017, c. 24, s. 48 **214.27,** 2017, c. 24, s. 48 **214.28,** 2017, c. 24, s. 48 **214.29,** 2017, c. 24, s. 48 **214.30,** 2017, c. 24, s. 48 **223.1,** 2017, c. 24, s. 49 **224,** 2017, c. 24, s. 50 **230.1,** 2017, c. 24, s. 51

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c. P-40.1	Consumer Protection Act — *Cont'd*
	231.1, 2017, c. 24, s. 52 **232.1,** 2017, c. 24, s. 53 **234,** 2017, c. 24, s. 54 **244.1,** 2017, c. 24, s. 55 **244.2,** 2017, c. 24, s. 55 **244.3,** 2017, c. 24, s. 55 **244.4,** 2017, c. 24, s. 55 **244.5,** 2017, c. 24, s. 55 **244.6,** 2017, c. 24, s. 55 **245.2,** 2017, c. 24, s. 56 **246,** 2017, c. 24, s. 57 **247.2,** 2017, c. 24, s. 58 **251.1,** 2017, c. 24, s. 59 **251.2,** 2017, c. 24, s. 59 **255,** 2017, c. 24, s. 60 **260.9,** 2017, c. 24, s. 61 **316,** 2017, c. 24, s. 62 **321,** 2017, c. 24, s. 63 **323,** 2017, c. 24, s. 64 **323.1,** 2017, c. 24, s. 65 **350,** 2017, c. 24, s. 66 **Sched. 1,** Ab. 2017, c. 24, s. 67 **Sched. 2,** Ab. 2017, c. 24, s. 67 **Sched. 3,** Ab. 2017, c. 24, s. 67 **Sched. 4,** Ab. 2017, c. 24, s. 67 **Sched. 5,** Ab. 2017, c. 24, s. 67 **Sched. 6,** Ab. 2017, c. 24, s. 67 **Sched. 7,** Ab. 2017, c. 24, s. 67 **Sched. 7.1,** Ab. 2017, c. 24, s. 67 **Sched. 7.2,** Ab. 2017, c. 24, s. 67 **Sched. 7.3,** Ab. 2017, c. 24, s. 67 **Sched. 7.4,** Ab. 2017, c. 24, s. 67 **Sched. 8,** Ab. 2017, c. 24, s. 67 **Sched. 9,** Ab. 2017, c. 24, s. 67 **Sched. 10,** Ab. 2017, c. 24, s. 67 **Sched. 11,** Ab. 2017, c. 24, s. 67
c. P-41.1	Act respecting the preservation of agricultural land and agricultural activities
	40, 2017, c. 13, s. 190 **58.5,** 2017, c. 13, s. 191 **59.4,** Ab. 2017, c. 13, s. 192 **61.1,** 2017, c. 13, s. 193 **61.1.1,** 2017, c. 13, s. 194 **62,** 2017, c. 13, s. 195 **80,** 2017, c. 13, s. 196
c. Q-2	Environment Quality Act
	Preamble, 2017, c. 4, s. 1; 2017, c. 14, s. 26 **1,** 2017, c. 4, s. 3 **2.2,** 2017, c. 4, s. 5 **6.2,** 2017, c. 4, s. 7 **6.2.1,** 2017, c. 4, s. 8 **6.2.2,** 2017, c. 4, s. 8 **6.2.3,** 2017, c. 4, s. 8 **6.3,** 2017, c. 4, s. 9 **6.4,** 2017, c. 4, s. 10 **6.6,** 2017, c. 4, s. 11 **6.7,** 2017, c. 4, s. 12 **6.11,** Ab. 2017, c. 4, s. 13 **6.12,** Ab. 2017, c. 4, s. 13 **19.7,** 2017, c. 4, s. 15 **20,** 2017, c. 4, s. 16

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c. R-8.2	Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors
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	54, 2017, c. 17, s. 70 **58,** 2017, c. 17, s. 71
c. S-4.1.1	Educational Childcare Act
	1, 2017, c. 31, s. 1 **5,** 2017, c. 31, s. 2 **5.1,** 2017, c. 31, s. 3 **5.2,** 2017, c. 31, s. 3 **6,** 2017, c. 31, s. 4 **6.1,** 2017, c. 31, s. 5 **6.2,** 2017, c. 31, s. 5 **11,** 2017, c. 31, s. 6 **11.1,** 2017, c. 31, s. 7 **11.2,** 2017, c. 31, s. 7 **21.1,** 2017, c. 31, s. 8 **24,** 2017, c. 31, s. 9 **28,** 2017, c. 31, s. 10 **57.1,** 2017, c. 31, s. 11 **59.1,** 2017, c. 31, s. 12 **59.2,** 2017, c. 31, s. 12 **88.1.0.1,** 2017, c. 1, s. 443 **90.1,** 2017, c. 19, s. 20 **93,** 2017, c. 31, s. 13 **94,** 2017, c. 31, s. 14 **94.2,** 2017, c. 31, s. 15 **97,** 2017, c. 19, s. 21 **101.1,** Ab. 2017, c. 31, s. 16 **101.2,** Ab. 2017, c. 31, s. 16 **101.3,** 2017, c. 31, s. 17 **101.21,** 2017, c. 27, s. 209 **101.34,** 2017, c. 27, s. 210 **102,** 2017, c. 31, s. 18 **103.5,** 2017, c. 31, s. 19 **103.6,** 2017, c. 31, s. 19 **103.7,** 2017, c. 31, s. 19 **103.8,** 2017, c. 31, s. 19 **103.9,** 2017, c. 31, s. 19 **106,** 2017, c. 31, s. 20 **107,** 2017, c. 31, s. 21 **113.1,** 2017, c. 31, s. 22 **113.2,** 2017, c. 31, s. 22 **113.3,** 2017, c. 31, s. 22 **113.4,** 2017, c. 31, s. 22 **116,** 2017, c. 31, s. 23 **117.1,** 2017, c. 27, s. 211
c. S-4.2	Act respecting health services and social services
	19, 2017, c. 12, s. 87 **19.0.1,** 2017, c. 10, s. 33 **19.0.1.1,** 2017, c. 12, s. 88 **30,** 2017, c. 21, s. 15

Reference	Title Amendments
c. S-4.2	Act respecting health services and social services — *Cont'd*
	31, 2017, c. 21, s. 16 **33,** 2017, c. 10, s. 34 **75,** 2017, c. 21, s. 17 **76.2,** 2017, c. 21, s. 18 **76.3,** 2017, c. 21, s. 19 **76.4,** 2017, c. 21, s. 19 **82,** 2017, c. 12, s. 89 **118.2,** 2017, c. 21, s. 20 **172,** 2017, c. 21, s. 21 **181.0.3,** 2017, c. 21, s. 22 **183,** 2017, c. 21, s. 23 **185,** 2017, c. 21, s. 24 **185.1,** 2017, c. 21, s. 25 **188,** 2017, c. 21, s. 26 **189,** 2017, c. 21, s. 27 **190,** 2017, c. 21, s. 28 **191,** 2017, c. 21, s. 29 **192.0.1,** 2017, c. 21, s. 30 **205.1,** 2017, c. 21, s. 31 **213,** 2017, c. 21, s. 32 **214,** 2017, c. 21, s. 33 **237,** 2017, c. 21, s. 34 **238,** 2017, c. 21, s. 35 **240,** 2017, c. 21, s. 36 **242,** 2017, c. 21, s. 37 **242.0.1,** 2017, c. 21, s. 38 **248,** 2017, c. 21, s. 39 **251,** 2017, c. 21, s. 40 **265,** 2017, c. 21, s. 41 **312,** 2017, c. 18, s. 98 **359,** 2017, c. 21, s. 42 **361,** 2017, c. 21, s. 43 **372,** 2017, c. 21, s. 44 **373,** 2017, c. 21, s. 45 **383,** Ab. 2017, c. 21, s. 46 **431,** 2017, c. 21, s. 47 **431.1.1,** 2017, c. 21, s. 48 **433.3,** 2017, c. 21, s. 49 **435.1,** 2017, c. 21, s. 50 **435.2,** 2017, c. 21, s. 50 **435.3,** 2017, c. 21, s. 50 **435.4,** 2017, c. 21, s. 50 **435.5,** 2017, c. 21, s. 50 **436.0.1,** 2017, c. 21, s. 51 **436.0.2,** 2017, c. 21, s. 51 **436.0.3,** 2017, c. 21, s. 51 **436.0.4,** 2017, c. 21, s. 51 **436.3,** 2017, c. 21, s. 52 **442,** 2017, c. 21, s. 53 **444,** 2017, c. 21, s. 54 **444.1,** 2017, c. 21, s. 55 **505,** 2017, c. 10, s. 35; 2017, c. 21, s. 56 **506,** 2017, c. 21, s. 57 **520.3.1,** 2017, c. 21, s. 58 **530.2.1,** 2017, c. 21, s. 59 **530.25,** 2017, c. 21, s. 60 **530.75.1,** 2017, c. 21, s. 61 **530.112.1,** 2017, c. 21, s. 62 **531,** 2017, c. 21, s. 63 **619.36,** 2017, c. 21, s. 64

Reference	Title Amendments
c. S-5	Act respecting health services and social services for Cree Native persons
	1, 2017, c. 18, s. 99 **7,** 2017, c. 10, s. 36 **18,** 2017, c. 10, s. 37 **152,** 2017, c. 18, s. 100
c. S-8	Act respecting the Société d'habitation du Québec
	56.4, 2017, c. 16, s. 43 **56.5,** 2017, c. 16, s. 43 **94.5,** 2017, c. 16, s. 44
c. S-14	Act respecting the Société des Traversiers du Québec
	12.4, 2017, c. 7, s. 26
c. S-25.01	Act respecting mixed enterprise companies in the municipal sector
	41.1, 2017, c. 27, s. 212 **41.2,** 2017, c. 27, s. 213 **41.3,** 2017, c. 27, s. 213 **41.4,** 2017, c. 27, s. 213 **41.5,** 2017, c. 27, s. 213 **41.6,** 2017, c. 27, s. 213
c. S-30.01	Act respecting public transit authorities
	40, 2017, c. 13, s. 199 **92.2,** 2017, c. 13, s. 200 **92.3,** 2017, c. 13, s. 201 **96,** 2017, c. 13, s. 202 **96.1,** 2017, c. 13, s. 203 **96.2,** 2017, c. 13, s. 204 **99.0.1,** 2017, c. 13, s. 205 **99.0.2,** 2017, c. 13, s. 205 **99.0.3,** 2017, c. 13, s. 205 **99.0.4,** 2017, c. 13, s. 205 **99.0.5,** 2017, c. 13, s. 205 **99.0.6,** 2017, c. 13, s. 205 **99.0.7,** 2017, c. 13, s. 205 **99.0.8,** 2017, c. 13, s. 205 **101.2,** 2017, c. 27, s. 214 **101.3,** 2017, c. 27, s. 214 **103.2,** 2017, c. 13, s. 206 **103.2.1,** 2017, c. 27, s. 215 **103.2.2,** 2017, c. 27, s. 215 **103.2.3,** 2017, c. 27, s. 215 **103.2.4,** 2017, c. 27, s. 215 **103.2.5,** 2017, c. 27, s. 215 **108.1.1,** 2017, c. 27, s. 216 **108.1.2,** 2017, c. 27, s. 217 **108.1.3,** 2017, c. 27, s. 218 **108.1.4,** 2017, c. 27, s. 219 **108.1.5,** 2017, c. 27, s. 219 **136,** 2017, c. 13, s. 207 **137,** 2017, c. 13, s. 208 **138,** 2017, c. 13, s. 209 **139,** 2017, c. 13, s. 210 **139.1,** 2017, c. 13, s. 211
c. S-31.1	Business Corporations Act
	495, 2017, c. 29, s. 243
c. S-40.1	Act respecting the Québec correctional system
	18.0.1, 2017, c. 3, s. 1 **18.1,** 2017, c. 3, s. 2

Reference	Title Amendments
c. T-0.1	Act respecting the Québec sales tax
	1, 2017, c. 29, s. 244 **15.2,** 2017, c. 29, s. 245 **17.0.1,** 2017, c. 1, s. 444; 2017, c. 29, s. 246 **26.2,** 2017, c. 1, s. 445 **55.0.2,** 2017, c. 1, s. 446; 2017, c. 29, s. 247 **81,** 2017, c. 29, s. 248 **138.1,** 2017, c. 29, s. 249 **176,** 2017, c. 29, s. 250 **197,** 2017, c. 29, s. 251 **198.6,** 2017, c. 1, s. 447 **330.1,** 2017, c. 1, s. 448 **350.50,** 2017, c. 29, s. 252 **383.1,** 2017, c. 29, s. 253 **386,** 2017, c. 29, s. 254 **386.1.1,** 2017, c. 29, s. 255 **388.2,** 2017, c. 29, s. 256 **402.21,** 2017, c. 1, s. 449 **433.17,** 2017, c. 1, s. 450 **433.22,** 2017, c. 1, s. 451 **450,** 2017, c. 1, s. 452 **450.0.1,** 2017, c. 1, s. 453 **457.1.3,** 2017, c. 1, s. 454 **457.2,** 2017, c. 29, s. 257 **458.8,** 2017, c. 1, s. 455 **489.1,** 2017, c. 1, s. 456 **515.1,** 2017, c. 1, s. 457 **541.23,** 2017, c. 1, s. 458 **541.24,** 2017, c. 1, s. 459 **541.25,** 2017, c. 1, s. 460 **541.32,** 2017, c. 1, s. 461 **677,** 2017, c. 1, s. 462
c. T-1	Fuel Tax Act
	45.6, 2017, c. 1, s. 463
c. T-11.001	Act respecting the remuneration of elected municipal officers
	2, 2017, c. 13, s. 212 **2.1,** Ab. 2017, c. 13, s. 213 **2.2,** Ab. 2017, c. 13, s. 213 **2.3,** Ab. 2017, c. 13, s. 213 **4,** Ab. 2017, c. 13, s. 214 **8,** 2017, c. 13, s. 215 **9,** 2017, c. 13, s. 216 **11,** 2017, c. 13, s. 217 **12,** Ab. 2017, c. 13, s. 218 **13,** Ab. 2017, c. 13, s. 218 **14,** Ab. 2017, c. 13, s. 218 **15,** Ab. 2017, c. 13, s. 218 **16,** Ab. 2017, c. 13, s. 218 **17,** Ab. 2017, c. 13, s. 218 **19,** 2017, c. 13, s. 219 **19.1,** 2017, c. 13, s. 220 **20,** Ab. 2017, c. 13, s. 221 **21,** Ab. 2017, c. 13, s. 222 **21.1,** Ab. 2017, c. 13, s. 222 **21.2,** Ab. 2017, c. 13, s. 222 **21.3,** Ab. 2017, c. 13, s. 222 **22,** Ab. 2017, c. 13, s. 222 **23,** Ab. 2017, c. 13, s. 222 **24,** 2017, c. 13, s. 223 **24.1,** Ab. 2017, c. 13, s. 224 **24.2,** Ab. 2017, c. 13, s. 224 **24.3,** Ab. 2017, c. 13, s. 224 **24.4,** Ab. 2017, c. 13, s. 224

Reference	Title Amendments
c. T-12	Transport Act
	48.27, Ab. 2017, c. 13, s. 225 **88.11,** 2017, c. 17, s. 72 **88.11.1,** 2017, c. 17, s. 73 **88.14,** 2017, c. 17, s. 74 **88.15,** 2017, c. 17, s. 75
c. T-16	Courts of Justice Act
	5.5, 2017, c. 15, s. 2 **122,** 2017, c. 30, s. 1 **122.3,** 2017, c. 30, s. 2 **146,** 2017, c. 18, s. 101 **147,** 2017, c. 18, s. 102 **168,** 2017, c. 30, s. 3 **178,** Ab. 2017, c. 30, s. 4 **224.1,** 2017, c. 30, s. 6 **224.2,** 2017, c. 30, s. 7 **224.3.1,** 2017, c. 30, s. 8 **224.4,** 2017, c. 30, s. 9 **224.5,** 2017, c. 30, s. 10 **224.7,** 2017, c. 30, s. 11 **224.9,** 2017, c. 30, s. 12 **224.13,** 2017, c. 30, s. 13 **224.15,** 2017, c. 30, s. 14 **224.22,** 2017, c. 30, s. 15 **224.24,** 2017, c. 30, s. 16 **224.26,** 2017, c. 30, s. 17 **224.29,** 2017, c. 30, s. 18 **224.30,** 2017, c. 30, s. 19 **224.31,** 2017, c. 30, s. 19 **224.32,** 2017, c. 30, s. 19 **246.24,** 2017, c. 30, s. 20 **246.26,** 2017, c. 30, s. 21 **Sched. I,** 2017, c. 15, s. 3
c. V-1.2	Act respecting off-highway vehicles
	47.2, 2017, c. 13, s. 226 **48,** 2017, c. 13, s. 227 **87.1,** 2017, c. 25, s. 1
c. V-6.1	Act respecting Northern villages and the Kativik Regional Government
	40, 2017, c. 13, s. 228 **204.3.1,** 2017, c. 27, s. 220 **204.3.2,** 2017, c. 27, s. 220 **207.0.1,** 2017, c. 27, s. 221 **207.0.2,** 2017, c. 27, s. 221 **207.0.3,** 2017, c. 27, s. 221 **207.0.4,** 2017, c. 27, s. 221 **207.0.5,** 2017, c. 27, s. 221 **296.2,** 2017, c. 13, s. 229 **358.3.1,** 2017, c. 27, s. 222 **358.3.2,** 2017, c. 27, s. 222 **358.4.1,** 2017, c. 27, s. 223 **358.4.2,** 2017, c. 27, s. 223 **358.4.3,** 2017, c. 27, s. 223 **358.4.4,** 2017, c. 27, s. 223 **358.4.5,** 2017, c. 27, s. 223

Reference	Title Amendments
2- ACTS NOT INCLUDED IN THE COMPILATION OF QUÉBEC LAWS AND REGULATIONS	
1987, c. 25	Act to amend the Environment Quality Act
	1, Ab. 2017, c. 4, s. 254
1992, c. 56	Act to amend the Environment Quality Act
	Ab., 2017, c. 4, s. 255
2003, c. 2	Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions
	182, 2017, c. 1, s. 464
2009, c. 31	Act respecting the boundaries of the waters in the domain of the State and the protection of wetlands along part of the Richelieu River
	18, 2017, c. 4, s. 256
2012, c. 25	Integrity in Public Contracts Act
	3, Ab. 2017, c. 27, s. 224 **4,** Ab. 2017, c. 27, s. 224 **9,** Ab. 2017, c. 27, s. 224 **13,** 2017, c. 27, s. 224 **14,** Ab. 2017, c. 27, s. 224 **18,** 2017, c. 27, s. 224 **31,** Ab. 2017, c. 27, s. 224 **32,** Ab. 2017, c. 27, s. 224 **33,** Ab. 2017, c. 27, s. 224 **34,** Ab. 2017, c. 27, s. 224 **35,** Ab. 2017, c. 27, s. 224 **36,** Ab. 2017, c. 27, s. 224 **37,** Ab. 2017, c. 27, s. 224 **39,** Ab. 2017, c. 27, s. 224 **43,** Ab. 2017, c. 27, s. 224 **45,** Ab. 2017, c. 27, s. 224 **48,** Ab. 2017, c. 27, s. 224 **52,** Ab. 2017, c. 27, s. 224 **56,** Ab. 2017, c. 27, s. 224 **69,** Ab. 2017, c. 27, s. 224 **71,** Ab. 2017, c. 27, s. 224 **72,** Ab. 2017, c. 27, s. 224 **73,** Ab. 2017, c. 27, s. 224 **74,** Ab. 2017, c. 27, s. 224 **82,** Ab. 2017, c. 27, s. 224 **88,** Ab. 2017, c. 27, s. 224 **89,** Ab. 2017, c. 27, s. 224 **90,** Ab. 2017, c. 27, s. 224 **93,** Ab. 2017, c. 27, s. 224 **102,** 2017, c. 27, s. 225
2015, c. 21	Act to give effect to the Budget Speech delivered on 4 June 2014 and to various other fiscal measures
	533, 2017, c. 29, s. 258
2016, c. 14	Act to amend certain Acts establishing pension plans applicable to public sector employees
	43, 2017, c. 7, s. 27
2016, c. 23	Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions
	47, 2017, c. 4, s. 257 **59,** 2017, c. 4, s. 258

Reference	Title Amendments
2016, c. 28	Act to extend the powers of the Régie de l'assurance maladie du Québec, regulate commercial practices relating to prescription drugs and protect access to voluntary termination of pregnancy services
	81, 2017, c. 26, s. 12
2017, c. 1	Act to give effect mainly to fiscal measures announced in the Budget Speech delivered on 17 March 2016
	358, 2017, c. 29, s. 259

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 2017, 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.

Legislative Translation and Publishing Directorate
National Assembly of Québec

TABLE OF GENERAL AMENDMENTS TO PUBLIC ACTS IN 2017

The entries below are references to legislative provisions passed in 2017 which amend generally or affect one or several Acts rather than specific sections.

Title	Reference
Act to amend the Environment Quality Act to modernize the environmental authorization scheme and to amend other legislative provisions, in particular to reform the governance of the Green Fund	2017, c. 4, s. 274 (Bill 102)
Act mainly to recognize that municipalities are local governments and to increase their autonomy and powers	2017, c. 13, s. 275 (Bill 122)
Act respecting the conservation of wetlands and bodies of water	2017, c. 14, s. 51 (Bill 132)
Act respecting the Réseau électrique métropolitain	2017, c. 17, s. 66 (Bill 137)
Act to group the Office Québec/Wallonie-Bruxelles pour la jeunesse, the Office Québec-Amériques pour la jeunesse and the Office Québec-Monde pour la jeunesse	2017, c. 22, s. 19 (Bill 139)
Act mainly to modernize rules relating to consumer credit and to regulate debt settlement service contracts, high-cost credit contracts and loyalty programs	2017, c. 24, s. 68 (Bill 134)
Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics	2017, c. 27, s. 270 (Bill 108)
Act to implement certain recommendations of the report of the committee on the remuneration of judges for 2016–2019	2017, c. 30, s. 35 (Bill 154)

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
2017, chapter 10	chapter L-6.3
2017, chapter 17	chapter R-25.02
2017, chapter 19	chapter R-26.2.01
2017, chapter 27	chapter A-33.2.1
2017, chapter 32	chapter P-22.1

LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE HAS BEEN DETERMINED BY PROCLAMATION OR ORDER IN COUNCIL AS OF 31 DECEMBER 2017

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

Reference	Title Date of coming into force
1973, c. 43	Professional Code
	1974-09-01 s. 101 1974-10-27 ss. 241-244 1975-02-12 ss. 239, 240
1973, c. 46	Medical Act
	1974-09-01 s. 37 (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

Reference	Title Date of coming into force
1976, c. 46	An Act approving the Agreement concerning James Bay and Northern Québec 1977-10-31 ss. 2 (par. 1-5, 7), 3, 4, 5
1976, c. 51	An Act to prolong and amend the Act to promote conciliation between lessees and property-owners 1977-04-01 ss. 2, 3, 8, 10, 11
1976, c. 58	An Act respecting the city of Hull 1981-08-19 ss. 1, 2
1977, c. 20	Youth Protection Act 1979-01-15 ss. 2-11, 23-27, 30, 32-137, 140, 146, 147, 150-153, 155
1977, c. 52	An Act to amend the Cities and Towns Act 1978-08-01 ss. 21, 22
1977, c. 53	An Act to amend the Municipal Code 1978-08-01 s. 37
1977, c. 55	An Act to amend the Environment Quality Act 1984-05-16 ss. 1, 2
1977, c. 60	An Act to facilitate conversion to the international system of units (SI) and to other customary units 1983-11-01 ss. 16, 18, 19
1977, c. 62	An Act to amend the Charter of the Québec Deposit and Investment Fund 1979-04-11 ss. 4, 5, 8-11
1977, c. 68	Automobile Insurance Act 1978-07-05 ss. 140, 236
1978, c. 7	An Act to secure the handicapped in the exercise of their rights 1979-08-01 s. 92 1980-11-15 ss. 68, 69, 70 (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

Reference	Title Date of coming into force
1978, c. 36	An Act respecting lotteries, racing, publicity contests and amusement machines
	1980-07-30 ss. 20 (part), 23 (part), 24-26, 27 (part), 28 (part), 29, 30, 31 (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
	1979-03-01 ss. 1-23, 35 1980-04-01 ss. 24-34
1978, c. 55	An Act to amend the Pipe-Mechanics Act and to again amend the Building Contractors Vocational Qualifications Act
	1980-04-01
1978, c. 56	An Act to amend the Stationary Enginemen Act
	1981-09-01
1978, c. 57	An Act to amend the Workmen's Compensation Act and other legislation
	1981-01-01 s. 67 1981-03-11 s. 24
1978, c. 64	An Act to amend the Environment Quality Act
	1984-05-16 s. 18
1978, c. 66	An Act to amend the Charter of the General Investment Corporation of Québec
	1979-08-15 s. 5
1978, c. 75	An Act to amend the Highway Code
	1979-09-17 ss. 2, 3, 5, 7
1978, c. 98	An Act approving the Northeastern Québec Agreement
	1979-07-04 ss. 2 (par. 1-5, 7), 3, 4
1979, c. 1	An Act to amend the Health Insurance Act and other legislation
	1982-03-24 s. 40 (par. *a*, *b*)
1979, c. 17	An Act to amend the Adoption Act
	1980-10-08 ss. 3 (s. 37.3), 4 (s. 41 (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
	1980-09-17 ss. 11, 12, 28, 29, 33 1980-12-17 s. 48 1980-12-30 ss. 19 (s. 31.1), 20 (s. 32 (part)), 30 (s. 132.1), 31 (s. 133 (part)), 35, 36, 37 (par. *a*), 38, 39, 45-47

Reference	Title Date of coming into force	
1979, c. 45	An Act respecting labour standards	
	1980-04-16	ss. 1-4, 5 (par. 1-3), 6-28, 29 (par. 1-3, 5), 30-38, 39 (par. 1-5, 8-12), 40-69, 71-74, 76, 77 (part), 78-111, 113-135, 139-171
	1981-04-01	s. 75
1979, c. 48	An Act to establish the Régie du logement and to amend the Civil Code and other legislation	
	1980-03-15	s. 126
	1980-07-01	ss. 4, 6, 7, 14, 85, 128
	1980-10-01	ss. 1-3, 5, 8-13, 15-84, 86-125, 127, 129, 132-146
1979, c. 51	An Act respecting land use planning and development	
	1985-06-01	s. 261 (par. 4)
	1985-09-01	s. 261 (par. 7)
	1993-07-01	s. 261 (par. 6)
	1995-01-01	s. 261 (par. 10)
1979, c. 56	Election Act	
	1980-07-10	ss. 1, 177-215, 220, 231, 232, 238, 239, 289-308, 313, 314
	1980-08-15	ss. 2-176, 216-219, 221-230, 233-237, 240-288, 309-312
1979, c. 63	An Act respecting occupational health and safety	
	1981-01-01	s. 271
	1981-01-01	ss. 9-51, 53-57, 62-67, 98-103, 127-136, 178-192, 194-197, 216-222, 227-246, 252, 265, 267, 273, 275, 278-282, 284-286, 289-301, 303-310, 313-324, 326
	1981-02-25	ss. 110, 111, 247 (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)

Reference	Title Date of coming into force
1979, c. 73	An Act to amend the Crop Insurance Act and the Act respecting farm income stabilization insurance 1981-01-21 ss. 1-22
1979, c. 75	An Act respecting pressure vessels, and other legislation 1980-04-01 ss. 1-38, 50-52
1979, c. 84	Grain Act 1981-02-01 ss. 1-66
1979, c. 85	An Act respecting child day care 1980-10-16 ss. 1-4, 7-31, 34-45, 74-76, 80-86, 88-96
1979, c. 86	An Act respecting safety in sports 1980-06-25 ss. 1-20, 22-25, 54-57, 71-74 1982-12-30 ss. 21, 26-30, 47-53, 58, 61-65 1987-06-23 ss. 32-38, 40-46, 59, 60, 66-69 1987-09-28 s. 70
1980, c. 11	An Act to amend various legislative provisions 1981-03-01 s. 113
1980, c. 18	An Act to amend the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan 1981-11-01 ss. 2, 3
1980, c. 27	An Act to amend the Act respecting the Société québécoise d'initiatives pétrolières 1981-04-01 ss. 1-9
1980, c. 29	An Act to amend the Forestry Credit Act 1981-07-09 ss. 1-3
1980, c. 32	An Act respecting the conservation of energy in buildings 1981-11-01 ss. 5, 16, 17 1983-02-01 ss. 1-4, 6-15, 18-26
1980, c. 39	An Act to establish a new Civil Code and to reform family law 1981-04-02 ss. 1 (Civil Code of Québec, aa. 407-422, 440-458, 460-524, 572-594, 633-659), 2-5, 7, 8, 10-32, 34-58, 61, 62, 65-67, 72, 74-79 1982-12-01 ss. 1 (Civil Code of Québec, aa. 406, 431-439, 459, 525-537, 556-559, 568, 570, 595-632), 6, 33, 59, 60, 64 (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
	1985-07-01	s. 264
1981, c. 8	An Act to amend the Transport Act and other legislation	
	1981-09-01	ss. 1, 2 (par. 4, 5), 3, 6, 15, 18, 19, 21, 22, 24-28, 31-35, 38
	1981-12-16	ss. 4, 20, 36, 37
	1982-01-20	ss. 2 (par. 1, 3), 5, 7-11, 13, 14, 16, 17
	1982-11-17	ss. 23, 30
	1983-08-01	s. 29 (s. 80 (par. ***a***, ***b***))
	1984-01-01	s. 29 (s. 80 (par. ***c***))
1981, c. 10	An Act respecting the Ministère de l'Habitation et de la Protection du consommateur	
	1981-07-22	s. 28 (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.)
	1984-11-15	ss. 168 (part), 169

Reference	Title Date of coming into force
1981, c. 32	An Act to amend the Act to establish the Régie du logement and to amend the Civil Code and other legislation 1982-02-17 ss. 2, 16 1982-06-09 ss. 10, 18
1982, c. 2	An Act to amend various legislative provisions respecting municipalities 1982-08-12 s. 121
1982, c. 8	An Act respecting the Société du Grand Théâtre de Québec 1982-07-01 ss. 1-41
1982, c. 9	An Act respecting the Société de la Place des Arts de Montréal 1982-07-01 ss. 1-43
1982, c. 13	An Act respecting public agricultural lands 1984-07-01 ss. 1-73
1982, c. 17	An Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure 1982-12-01 ss. 1, 3-28, 29 (Code of Civil Procedure, aa. 813-817.4, 818.1-819.4, 821-827.1), 30-41, 43-80, 81 (par. 1, 2), 83-87 1983-10-01 ss. 2, 42
1982, c. 26	Cooperatives Act 1983-03-30 ss. 328, 329 1983-06-08 ss. 244, 245, 271, 279, 282 1983-12-21 ss. 1-243, 246-270, 272-278, 280, 281, 283-327
1982, c. 27	An Act respecting the revocation of mining rights and amending the Mining Act 1982-09-15 ss. 1-15
1982, c. 29	An Act to promote the establishment of young farmers 1982-09-01 ss. 1-34
1982, c. 30	An Act respecting Access to documents held by public bodies and the Protection of personal information 1983-10-01 ss. 155-157, 168, 169, 178 1984-07-01 ss. 9-15, 17-68, 71-102, 122-130, 132-154, 158-167, 170-173, 175-177 1985-07-01 ss. 69, 70 1986-01-01 s. 16
1982, c. 31	An Act to amend certain legislation concerning the financing of political parties and concerning municipal elections 1982-06-30 ss. 1-59, 62-118 1982-10-10 ss. 60, 61
1982, c. 32	An Act to amend the Summary Convictions Act, the Code of Civil Procedure and other legislation 1982-06-23 ss. 64-69, 71, 72, 97, 99 1983-01-01 ss. 1-30 1983-04-01 s. 59
1982, c. 33	An Act to amend various legislation respecting pension plans 1982-08-18 ss. 1, 21, 30, 36 (s. 115), 40

Reference	Title Date of coming into force
1982, c. 37	An Act to amend the Labour Code, the Code of Civil Procedure and other legislation
	1982-06-30 ss. 20-26, 28, 29 1982-08-03 ss. 1, 4, 6 (ss. 111.0.15, 111.0.16, 111.0.18-111.0.26), 17, 27 1982-11-10 s. 6 (ss. 111.0.1-111.0.3, 111.0.5-111.0.7, 111.0.14) 1982-12-01 ss. 2, 3, 5, 6 (ss. 111.0.8-111.0.11, 111.0.13, 111.0.17), 16, 18, 19 1985-06-19 ss. 7-10, 13
1982, c. 38	An Act to amend various fiscal laws
	1983-01-01 s. 23
1982, c. 40	An Act to amend the Act to preserve agricultural land
	1982-07-01 ss. 1-15
1982, c. 48	Securities Act
	1983-01-19 ss. 150, 160, 300, 301, 331-335, 348, 353, 354 1983-04-06 ss. 1-149, 151-159, 161-299, 302-330, 336-338, 340-347, 349-352 1983-12-21 s. 339
1982, c. 49	An Act to amend the Autoroutes Act and other legislation
	1983-01-01 ss. 1-10, 12-23 1983-01-20 s. 11
1982, c. 50	An Act respecting the Ministère du Commerce extérieur
	1983-01-12 ss. 1-22
1982, c. 51	An Act respecting the abolition of compulsory retirement in the public and parapublic sector pension plans and amending various legislation respecting such plans
	1983-01-01 ss. 45, 122
1982, c. 52	An Act respecting the Inspector General of Financial Institutions and amending various legislation
	1983-04-01 ss. 1-30, 32-35, 37-43, 45-52, 56-233, 235-263, 266-273, Schedule I 1983-04-01 ss. 264, 265
1982, c. 54	An Act respecting the integration of the administration of the electoral system
	1983-01-01 ss. 1-59
1982, c. 55	An Act respecting the transfer of property in stock
	1984-07-03 ss. 1-6
1982, c. 58	An Act to amend various legislation
	1983-04-01 s. 1 1983-12-21 s. 22 1984-01-18 ss. 75 (s. 178.0.2), 76 (s. 178.1) 1987-03-18 ss. 41, 42, 43
1982, c. 59	An Act to amend the Automobile Insurance Act and other legislation
	1983-01-01 ss. 1-4, 5 (par. 1, 3), 12, 15, 19, 20, 24, 27-30, 48, 49, 54, 59-61, 63, 64, 66, 70-73 1983-03-01 ss. 31-35, 62, 67-69 1983-07-01 ss. 6-9, 10 (s. 26 (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
	1984-11-28	s. 112
1983, c. 25	An Act to amend the Act respecting assistance for tourist development	
	1983-09-15	ss. 1-13
1983, c. 26	An Act to amend various legislative provisions respecting housing and consumer protection	
	1983-09-01	ss. 10, 12 (par. 2)

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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
	1985-10-08	s. 83
	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
	1988-01-13	s. 148
	1988-03-09	ss. 147, 149
	1989-03-01	ss. 49, 51, 75, 76
	1989-08-23	s. 29
	1992-08-06	ss. 42, 67, 68
	1993-07-29	s. 26
	1999-04-22	s. 43
1983, c. 40	An Act respecting the Société immobilière du Québec	
	1984-02-15	ss. 1-17, 53, 61, 66, 96, 97, 98
	1984-03-14	ss. 18, 22-45, 54-60, 67, 68, 72-76, 79-82, 84, 91, 92 (except Div. II and ss. 19, 20), 93-95
	1984-04-01	ss. 85-87
	1984-09-25	ss. 19, 21
	1984-09-30	ss. 46-52
	1984-10-01	ss. 20, 62, 63-65, 69-71, 77, 78, 83, 88-90, 92 (Div. II and ss. 19, 20)
1983, c. 41	An Act respecting the determination of the causes and circumstances of death	
	1984-11-21	ss. 5-33, 163-169, 183, 184, 189, 212, 213
	1986-03-03	ss. 1-4, 34-162, 170-182, 185-188, 190-211

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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

Reference	Title Date of coming into force
1984, c. 23	An Act to amend various legislation respecting transport
	1984-12-12 ss. 7, 12, 26-30 1985-03-13 s. 3
1984, c. 26	An Act to amend the Code of Civil Procedure and other legislation
	1984-07-03 ss. 34, 35, 36 1984-08-08 ss. 37, 38, 42, 43 1984-11-01 ss. 1-5, 11, 13, 14, 19, 23-28, 30-33, 39, 40 1985-01-01 ss. 6-10, 12, 15-18, 20, 22
1984, c. 27	An Act to amend various legislation
	1995-06-30 s. 84
1984, c. 30	An Act respecting beer and soft drinks distributor's permits
	1984-06-27 ss. 1, 5, 10, 11, 12 1984-07-15 ss. 2, 3, 4, 6, 7, 8, 9
1984, c. 33	An Act to amend the National Museums Act
	1984-12-19 ss. 1, 3, 13, 15 1985-04-01 ss. 2, 4-12, 14
1984, c. 36	An Act respecting the Ministère du Tourisme and amending other legislation
	1984-12-20 ss. 1-52
1984, c. 41	An Act to amend the Securities Act
	1985-08-01 ss. 8, 14-16, 20, 33 1987-06-04 ss. 1 (par. 2), 36, 37, 40 (ss. 110-118, 120, 123 (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

Reference	Title Date of coming into force
1988, c. 56	An Act to amend the Code of Civil Procedure in respect of the collection of support payments
	1992-01-22 s. 1 (s. 553.10)
1988, c. 57	An Act to ensure safety in guided land transport
	1989-05-17 ss. 1-3, 19-22, 24-26, 28, 30-35, 37-43, 48, 69-88 2000-05-01 ss. 50-62, 63 (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

Reference	Title Date of coming into force
1989, c. 22	An Act to amend the Act respecting the National Assembly 1990-05-09 s. 1
1989, c. 25	An Act to amend the Chartered Accountants Act 1990-04-15 s. 1 (par. 1)
1989, c. 36	An Act respecting school elections 1990-04-15 s. 12 (par. 4)
1989, c. 38	Supplemental Pension Plans Act 1990-09-01 ss. 89, 107-110, 244 (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

Reference	Title Date of coming into force
1990, c. 4	An Act to amend various legislative provisions respecting the implementation of the Code of Penal Procedure
	1990-10-01 ss. 1-292, 294-590, 592-743, 746-1126, 1128-1258 1993-11-01 ss. 744, 745, 1127
1990, c. 5	An Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan
	1990-09-01 ss. 1-53
1990, c. 13	An Act respecting the marketing of agricultural, food and fish products and amending various legislation
	1990-09-12 ss. 1-229
1990, c. 29	An Act respecting adoption and amending the Civil Code of Québec, the Code of Civil Procedure and the Youth Protection Act
	1990-09-24 ss. 1-16
1990, c. 32	An Act to amend various legislative provisions respecting the pension plans of the public and parapublic sectors
	1990-09-01 s. 46 (par. 2)
1990, c. 38	An Act to amend the Act respecting the Ministère des Transports
	1991-04-01 ss. 1-3
1990, c. 41	An Act respecting the Conseil métropolitain de transport en commun and amending various legislation
	1994-07-20 ss. 72, 82, 86-97, 99
1990, c. 54	An Act to amend the Act respecting the Barreau du Québec
	1991-09-30 ss. 2, 78, 81 1994-01-06 s. 43
1990, c. 60	An Act to amend the Retail Sales Tax Act and other fiscal legislation
	1991-01-01 ss. 1-63
1990, c. 64	An Act respecting the Ministère des Forêts
	1991-01-30 ss. 1-43
1990, c. 71	An Act to repeal the Act respecting the Agence québécoise de valorisation industrielle de la recherche
	1991-04-01 ss. 1-6
1990, c. 75	An Act to amend the Pharmacy Act
	1998-07-01 ss. 1-10
1990, c. 77	An Act to amend the Securities Act
	1991-03-15 ss. 1, 2, 5-10, 12-28, 31-58 1991-08-01 ss. 4, 29 1992-04-15 s. 30
1990, c. 78	An Act to amend the Education Act and the Act respecting private education
	1997-08-13 s. 18
1990, c. 80	An Act to amend the Agricultural Products, Marine Products and Food Act
	1992-01-01 s. 5 (par. 2, subpar. *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

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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

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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

Reference	Title Date of coming into force	
1997, c. 96	An Act to amend the Education Act and various legislative provisions	
	1998-04-01	ss. 107, 109-111, 126 (par. 2), 131, 163, 178, 180-183, 187-191
1998, c. 3	An Act to amend the Act respecting stuffing and upholstered and stuffed articles	
	2005-10-13	ss. 1-10
1998, c. 5	An Act to amend the Civil Code and other legislative provisions as regards the publication of personal and movable real rights and the constitution of movable hypothecs without delivery	
	1999-09-17	ss. 1-9, 12, 13, 19, 21, 23, 24, 25
1998, c. 15	An Act to amend the Act respecting immigration to Québec and other legislative provisions	
	1998-09-07	ss. 8, 10 (par. 8)
1998, c. 17	An Act respecting Investissement-Québec and Garantie-Québec	
	1998-08-21	ss. 1-83
1998, c. 19	An Act respecting Société Innovatech du Grand Montréal	
	1998-06-30	ss. 1-45
1998, c. 20	An Act respecting Société Innovatech Régions ressources	
	1998-06-30	ss. 1-42
1998, c. 21	An Act respecting Société Innovatech Québec et Chaudière-Appalaches	
	1998-06-30	ss. 1-45
1998, c. 22	An Act respecting Société Innovatech du sud du Québec	
	1998-06-30	ss. 1-45
1998, c. 24	An Act to amend the Mining Act and the Act respecting the lands in the public domain	
	1999-12-01	s. 82 (s. 169.2, except par. 3)
	2000-11-22	ss. 1 (par. 2), 3 (par. 1), 4-51, 56-70, 75 (par. 3), 102 (par. 2), 103 (except with respect to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs), 105-109, 113 (par. 2), 114, 116, 117 (par. 2, 3), 118-120, 122, 124-126, 127 (par. 1, 3, 4), 128 (par. 1, 3-9, 12 (except with respect to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs)), 129, 130, 133, 134, 136, 142-145, 148-152, 158
	2010-01-21	ss. 1 (par. 1), 2, 3 (par. 2-4), 71-74, 75 (par. 1, 2), 76-81, 82 (to the extent that it enacts ss. 169.1 and 169.2 (par. 3)), 83-101, 102 (par. 1), 103 (with respect to applications for a licence or lease relating to petroleum, natural gas or underground reservoirs, and authorizations to produce brine), 104, 113 (par. 1), 115, 117 (par. 1), 123, 127 (par. 2), 128 (par. 2, 10, 11, 12 (with respect to applications for a licence or lease relating to petroleum, natural gas or underground reservoirs, and authorizations to produce brine)), 131, 132, 154-157
1998, c. 27	An Act to amend the Act to promote the parole of inmates	
	1999-01-27	s. 13
1998, c. 30	An Act to amend the Act respecting municipal courts and the Courts of Justice Act	
	1998-09-09	ss. 6, 7, 14, 16, 21
	1998-10-15	ss. 4, 5, 8-13, 18, 19, 22-28, 30, 31, 36, 40-42, 44
	2001-03-28	ss. 15, 37, 38, 39

Reference	Title Date of coming into force	
1998, c. 33	Tobacco Act	
	1998-10-01	ss. 67, 71
	1998-11-01	ss. 32-40, 55-57
1998, c. 36	An Act respecting income support, employment assistance and social solidarity	
	1998-08-05	s. 203
	1999-10-01	ss. 1-19, 20 (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

Reference	Title Date of coming into force	
1998, c. 40	An Act respecting owners and operators of heavy vehicles	
	1998-07-21	ss. 1-4, 6-14, 19, 20, 22-46, 48, 49, 51, 54, 55 (par. 1), 55 (par. 2, as regards the definition of "tool vehicle"), 58, 59, 62, 65, 66, 69, 71-76, 78, 79, 94, 117, 120-123, 125, 126, 128 (par. 1), 144 (par. 7, 8, 12), 146-148, 150 (par. 1, 2), 154-162, 171, 172, 174-182
	1998-11-27	s. 144 (par. 9, 10)
	1998-12-24	ss. 130, 131, 132
	1999-02-24	ss. 15 (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

Reference	Title Date of coming into force
1999, c. 13	An Act to amend various legislative provisions relating to building and the construction industry
	1999-09-08 ss. 1, 8, 10, 13
1999, c. 14	An Act to amend various legislative provisions concerning de facto spouses
	1999-07-01 ss. 18, 19 (on the date of the coming into force of ss. 35 and 65 of 1997, c. 73, under the provisions of s. 98 (par. 2) of that Act) 1999-10-01 ss. 34 (on the date of the coming into force of the provisions of s. 19 of 1998, c. 36 (subpar. 3 of 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

Reference	Title Date of coming into force
1999, c. 49	An Act to amend the Civil Code as regards publication of certain rights by means of a notice
	2000-01-01 s. 1
1999, c. 50	An Act to repeal the Grain Act and to amend the Act respecting the marketing of agricultural, food and fish products and other legislative provisions
	2002-03-27 ss. 30 (to the extent that it enacts ss. 149.2-149.5 of the Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1)), 31, 47 (to the extent that it repeals ss. 19-22 of the Dairy Products and Dairy Products Substitutes Act (R.S.Q., chapter P-30)), 74
1999, c. 52	An Act to amend the Act respecting labour standards and other legislative provisions concerning work performed by children
	2000-07-20 ss. 11 (where it enacts sections 84.6, 84.7 of the Act respecting labour standards), 12
1999, c. 53	An Act to provide for the implementation of agreements with Mohawk communities
	1999-11-24 ss. 1-21
1999, c. 65	An Act to amend the Act respecting the Ministère du Revenu and other legislative provisions of a fiscal nature
	2000-02-02 ss. 1-4, 6, 7, 9 (par. 1, 2, 3), 11, 13-16, 17 (par. 2), 18, 19, 27, 28 (par. 1), 29 (par. 1, 2, 5), 30-32, 46, 49-53, 54 (par. 2), 55-63, 65-71, 74-76 2002-02-02 ss. 28 (par. 2, 3, 4), 29 (par. 3, 4)
1999, c. 66	An Act to amend the Highway Safety Code and other legislative provisions
	2000-04-01 ss. 8, 9, 12, 13, 22-24, 30, 31 2000-12-14 ss. 18, 26 (par. 1), 29 2001-03-01 s. 20 2003-09-03 s. 15 2008-04-01 ss. 10, 26 (par. 2)
1999, c. 69	An Act to again amend the James Bay Region Development Act
	2000-09-27 ss. 1-16
1999, c. 75	An Act to amend the Environment Quality Act and other legislation as regards the management of residual materials
	2000-05-01 ss. 1-13 (subsections 1, 3, 4, 5 (heading) of Division VII of Chapter I of the Environment Quality Act), 14-54 2001-01-01 subsection 2 of Division VII of Chapter I of the Environment Quality Act, enacted by section 13
1999, c. 77	An Act respecting the Ministère des Finances
	2000-11-15 ss. 1-56
1999, c. 84	An Act to delimit the high water mark of the St. Lawrence River in the territory of Municipalité régionale de comté de La Côte-de-Beaupré
	2002-10-03 ss. 1-4
1999, c. 89	An Act to amend the Health Insurance Act and other legislative provisions
	2000-03-01 ss. 1 (par. 1, 3 (the replacement of “beneficiary” by “insured person”), 4, 5), 2, 3, 8, 11-17, 19, 20, 22-29, 31-37, 38 (par. 3-6), 39-56 2001-05-31 ss. 1 (par. 2, 3 (the replacement of “deemed” by “temporary”)), 4-7, 9, 10 (except the new s. 9.6 of the Health Insurance Act (R.S.Q., chapter A-29) that it introduces), 18, 21, 30, 38 (par. 1, 2)

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)))
	2016-11-20	ss. 4 (par. 2), 30-47

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. 6	An Act to amend the Police Act as concerns independent investigations	
	2016-06-27	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. 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

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	
	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); 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
	2016-12-14	s. 108
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
	2016-06-15	ss. 52 (2nd par.), 57, 58 (to the extent that the provisions concern the advance medical directives register)
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

Reference	Title Date of coming into force
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
	2017-12-15 ss. 10-17
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
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. 22	An Act to modernize the governance of Conservatoire de musique et d'art dramatique du Québec
	2016-02-10 ss. 1, 2 (except where it enacts s. 15 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1)), 3-9, 11, 12, 15, 16 2016-04-01 ss. 2 (where it enacts s. 15 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1)), 10, 13, 14
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
	2016-04-11 s. 1 (s. 50 (par. 3), to the extent that it concerns the 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) 2017-04-19 s. 1 (s. 50 (par. 3), to the extent that it concerns the implementation by the Board of 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 s. 19 of the Health Insurance Act (chapter A-29))
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 2016-09-15 ss. 3, 9-12, 15-18 2018-02-01 ss. 2, 4, 19, 20, 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
	2016-04-15 ss. 1-24
2015, c. 35	An Act to improve the legal situation of animals
	2016-03-23 s. 7 (ss. 16, 19 of the Animal Welfare and Safety Act (chapter B-3.1))
2016, c. 7	An Act respecting mainly the implementation of certain provisions of the Budget Speech of 26 March 2015
	2016-09-01 ss. 85-93 2017-01-11 ss. 154, 167 2017-04-01 ss. 94-153 2017-10-01 ss. 21-56, 58-82
2016, c. 8	An Act to modify mainly the organization and governance of shared transportation in the Montréal metropolitan area
	2017-06-01 ss. 3, 4, 47-50, 59-129, 132-134

Reference	Title Date of coming into force
2016, c. 9	An Act respecting development of the small-scale alcoholic beverage industry
	2016-12-14 ss. 1-21
2016, c. 12	An Act to amend various legislative provisions to better protect persons
	2017-11-27 ss. 1, 2 2018-01-01 ss. 3, 6 (par. 1), 8, 11
2016, c. 15	Firearms Registration Act
	2018-01-29 ss. 1-27
2016, c. 25	An Act to allow a better match between training and jobs and to facilitate labour market entry
	2017-12-01 ss. 29, 33, 34 (as regards decisions under a provision of Chapter IV of Title II of the Individual and Family Assistance Act (chapter A-13.1.1) or under the program provided for in s. 106.1 of that Act), 37, 39, 44 2018-04-01 ss. 23, 24, 26-28, 30-32, 34 (except as regards decisions under a provision of Chapter IV of Title II of the Individual and Family Assistance Act (chapter A-13.1.1) or under the program provided for in s. 106.1 of that Act), 35, 36, 38, 40-43 2018-07-01 s. 25
2016, c. 35	An Act to implement the 2030 Energy Policy and to amend various legislative provisions
	2017-04-01 s. 23 (s. 250 (except as regards s. 17.12.22 (par. 1, 2) of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2)))
2017, c. 22	An Act to group the Office Québec/Wallonie-Bruxelles pour la jeunesse, the Office Québec-Amériques pour la jeunesse and the Office Québec-Monde pour la jeunesse
	2017-12-20 s. 2 (to the extent that it concerns the mobility of young people in Québec and elsewhere in Canada) 2018-04-01 ss. 1, 2 (any other part of the section), 3-24

LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE HAS YET TO BE DETERMINED BY PROCLAMATION OR ORDER IN COUNCIL AS OF 31 DECEMBER 2017

Provisions not in force on 31 December 2017 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

Reference	Title
1987, c. 25	An Act to amend the Environment Quality Act s. 1
1987, c. 36	An Act to again amend the Act respecting probation and houses of detention in respect of close supervision ss. 1-3
1987, c. 94	An Act to amend the Highway Safety Code and other legislation ss. 49, 50, 62, 70 (R.S.Q., chapter C-24.2, s. 519.14), 77, 78
1987, c. 102	An Act to amend the Act respecting land use planning and development, the Cities and Towns Act and the Municipal Code of Québec s. 22
1988, c. 39	An Act to amend the Act respecting the conservation and development of wildlife and the Parks Act s. 12
1988, c. 47	An Act to amend the Act respecting health services and social services and other legislation s. 10
1988, c. 51	An Act respecting income security s. 85
1988, c. 56	An Act to amend the Code of Civil Procedure in respect of the collection of support payments ss. 1 (R.S.Q., chapter C-25, ss. 553.3-553.9), 2-10, 12
1988, c. 57	An Act to ensure safety in guided land transport s. 63 (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)

Reference	Title
1989, c. 59	An Act to amend the Act respecting child day care s. 4
1990, c. 26	An Act to amend the Environment Quality Act s. 4 (R.S.Q., chapter Q-2, ss. 31.46-31.51)
1990, c. 77	An Act to amend the Securities Act ss. 3, 11
1990, c. 78	An Act to amend the Education Act and the Act respecting private education ss. 3, 13-17, 19-22
1990, c. 80	An Act to amend the Agricultural Products, Marine Products and Food Act s. 5 (par. 1, 2 (R.S.Q., chapter P-29, s. 9 (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

Reference	Title
1992, c. 29	An Act to amend the Act to promote the reform of the cadastre in Québec and other legislative provisions ss. 2 (par. 2), 3
1992, c. 35	An Act to amend the Securities Act ss. 2, 13
1992, c. 36	An Act to amend the Act respecting child day care s. 3
1992, c. 43	An Act respecting the Institut québécois de réforme du droit ss. 1-19
1992, c. 56	An Act to amend the Environment Quality Act ss. 1-13, 15-23
1992, c. 61	An Act respecting the implementation of certain provisions of the Code of Penal Procedure and amending various legislative provisions s. 499
1993, c. 1	An Act to amend the Code of Civil Procedure regarding family mediation ss. 1-3, 4 (R.S.Q., chapter C-25, s. 827.4), 5
1993, c. 3	An Act to amend the Act respecting land use planning and development and other legislative provisions s. 69
1993, c. 18	An Act to amend the Animal Health Protection Act s. 1
1993, c. 39	An Act respecting the Régie des alcools, des courses et des jeux and amending various legislative provisions s. 56 (R.S.Q., chapter L-6, s. 52.12 (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

Reference	Title
1993, c. 77	An Act to amend the Pesticides Act ss. 9, 10 (as regards the repeal of s. 103 of R.S.Q., chapter P-9.3), 11
1994, c. 2	An Act respecting the Conservatoire de musique et d'art dramatique du Québec ss. 29, 30, 55, 76
1994, c. 8	An Act to amend the Health Insurance Act and the Act respecting the Régie de l'assurance-maladie du Québec ss. 2 (par. 5), 7, 9 (par. 2), 10, 15 (par. 6, 8), 21 (par. 1, 3)
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions ss. 200 (where it repeals ss. 10 (par. ***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

Reference	Title
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

Reference	Title
1998, c. 18	An Act to amend the Professional Code with respect to the title of psychotherapist ss. 1, 2, 3 (ss. 187.1, 187.4)
1998, c. 35	An Act to amend the Roads Act and other legislative provisions ss. 12-14, 16
1998, c. 37	An Act respecting the distribution of financial products and services ss. 28, 40
1998, c. 40	An Act respecting owners and operators of heavy vehicles ss. 87, 97, 109 (par. 1 (as regards the striking out of section 413))
1998, c. 46	An Act to amend various legislative provisions relating to building and the construction industry ss. 29, 35 (par. 1), 36, 38, 39, 40 (to the extent that the provisions do not apply to the vocational qualification of contractors and owner-builders), 55 (to the extent that the provisions do not apply to the vocational qualification of contractors and owner-builders)
1999, c. 14	An Act to amend various legislative provisions concerning de facto spouses ss. 32, 33 (on the date of coming into force of the provisions they amend, that is: s. 76 of 1993, c. 54 (in the definition of "spouse"); s. 197 of 1993, c. 54 (par. 2 of the definition of "spouse"))
1999, c. 35	An Act respecting environmental assessment of the proposed Churchill River hydroelectric development ss. 1-4
1999, c. 50	An Act to repeal the Grain Act and to amend the Act respecting the marketing of agricultural, food and fish products and other legislative provisions ss. 61, 65-67
1999, c. 51	An Act respecting the flag and emblems of Québec ss. 11, 12
1999, c. 79	An Act to amend the Act respecting the Régie des installations olympiques s. 1
1999, c. 88	An Act respecting the amalgamation of Municipalité de Mont-Tremblant, Ville de Saint-Jovite, Municipalité de Lac-Tremblant-Nord and Paroisse de Saint-Jovite ss. 5 and 8 (which come into force on the date on which the order made under s. 3 of that Act comes into force)
1999, c. 89	An Act to amend the Health Insurance Act and other legislative provisions s. 10 (new s. 9.6 of the Health Insurance Act (R.S.Q., chapter A-29) that it introduces)
2000, c. 8	Public Administration Act s. 240 (par. 4, 5)
2000, c. 9	Dam Safety Act s. 19 (4th par.)
2000, c. 15	Financial Administration Act ss. 33-45, 58-60
2000, c. 20	Fire Safety Act s. 38 (2nd par.)

Reference	Title
2000, c. 22	An Act to amend the Act respecting the Régie de l'énergie and other legislative provisions ss. 45 (par. 1), 50 (par. 1 (the words "the registration fees and"))
2000, c. 26	An Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions ss. 11, 13 (par. 1, 3, 5, 7), 38, 77
2000, c. 28	An Act respecting Nasdaq stock exchange activities in Québec ss. 2-8
2000, c. 35	An Act to amend the Transport Act s. 1
2000, c. 40	An Act to amend the Animal Health Protection Act and other legislative provisions and to repeal the Bees Act ss. 4 (except to the extent that it introduces s. 3.0.1 (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

Reference	Title
2001, c. 29	An Act to amend the Highway Safety Code as regards alcohol-impaired driving ss. 14, 16
2001, c. 35	An Act to amend the Act respecting the preservation of agricultural land and agricultural activities and other legislative provisions s. 29 (par. 1)
2001, c. 38	An Act to amend the Securities Act ss. 5 (par. 3), 12, 13, 23, 58, 64
2001, c. 57	An Act to amend the Act respecting off-highway vehicles ss. 1-3
2001, c. 58	An Act to amend the Act respecting immigration to Québec ss. 1-4
2001, c. 60	Public Health Act ss. 61-68
2002, c. 5	An Act to amend the Act respecting the Ministère du Revenu and other legislative provisions as regards the protection of confidential information ss. 12 (s. 69.1 (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

Reference	Title
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))

Reference	Title
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 s. 27 (insofar as it enacts s. 48.3)

Reference	Title
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. 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)
2013, c. 30	An Act to amend various legislative provisions concerning municipal affairs s. 13

Reference	Title
2014, c. 1	An Act to establish the new Code of Civil Procedure s. 35 (4th par.)
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. 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, 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. 35	An Act to improve the legal situation of animals s. 7 (ss. 17, 18, 20 of the Animal Welfare and Safety Act (chapter B-3.1))
2016, c. 1	Funeral Operations Act ss. 1-149
2016, c. 3	Québec Immigration Act ss. 1-129
2016, c. 7	An Act respecting mainly the implementation of certain provisions of the Budget Speech of 26 March 2015 ss. 12 (on the date or dates to be set by the Government according to the classes it determines), 13-20, 57
2016, c. 22	An Act to amend various legislative provisions respecting mainly transportation services by taxi ss. 14, 15 (par. 1), 18 (to the extent that it concerns s. 59.3 of the Act respecting transportation services by taxi (chapter S-6.01)), 38 (to the extent that it concerns s. 112.1 (par. 2) of the Act respecting transportation services by taxi)
2016, c. 25	An Act to allow a better match between training and jobs and to facilitate labour market entry s. 22
2016, c. 26	An Act to amend the Education Act ss. 8, 47
2016, c. 28	An Act to extend the powers of the Régie de l'assurance maladie du Québec, regulate commercial practices relating to prescription drugs and protect access to voluntary termination of pregnancy services ss. 39 and 50 (to the extent that they concern s. 8.1.2 of the Act respecting prescription drug insurance (chapter A-29.01))
2016, c. 35	An Act to implement the 2030 Energy Policy and to amend various legislative provisions s. 23 (except s. 250 (as regards s. 17.12.22 (par. 1, 2) of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2)))

Reference	Title
2017, c. 4	An Act to amend the Environment Quality Act to modernize the environmental authorization scheme and to amend other legislative provisions, in particular to reform the governance of the Green Fund
	s. 188 (s. 118.5 of the Environment Quality Act (chapter Q-2))
2017, c. 11	An Act to amend various legislation mainly with respect to admission to professions and the governance of the professional system
	s. 146
2017, c. 12	An Act to amend the Civil Code and other legislative provisions as regards adoption and the disclosure of information
	ss. 1-3, 4 (except par. 1), 5-7, 10 (to the extent that it enacts a. 199.10 of the Civil Code), 11, 13, 14, 17, 18, 22 (except to the extent that it enacts a. 565.1 of the Civil Code), 24-26, 28-30, 32, 33, 35-37, 39, 54, 56 (except par. 1), 61 (except to the extent that it enacts s. 71.3.5 (1st par.) and ss. 71.3.6-71.3.8, 71.3.10, 71.3.11, 71.3.14 of the Youth Protection Act (chapter P-34.1)), 68, 69, 72, 80, 81, 82 (except par. 1, 3), 86, 87, 102-104
	Note: The provisions of this Act come into force on the date or dates to be set by the Government, but not later than 16 June 2018.
2017, c. 18	An Act to amend the Youth Protection Act and other provisions
	ss. 1 (par. 1 (to the extent that it enacts s. 1 (1st par., subpar. *c.* 2) of the Youth Protection Act (chapter P-34.1)), par. 2-4), 2-8, 14-20, 22, 24-31, 33-39, 41-46, 51, 68-70, 88, 94-96, 98-100, 103-117
	Note: Sections 62 and 63 come into force on the date to be set by the Government, but not later than 1 January 2018.
2017, c. 19	An Act to foster adherence to State religious neutrality and, in particular, to provide a framework for requests for accommodations on religious grounds in certain bodies
	ss. 11, 13, 14, 20, 21
	Note: Sections 11, 13, 14, 20 and 21 come into force on the date or dates to be set by the Government or not later than 1 July 2018.
2017, c. 20	An Act to make wearing of the uniform by police officers and special constables mandatory in the performance of their duties and respecting the exclusivity of duties of police officers who hold a managerial position
	ss. 2-5, 10
2017, c. 21	An Act to amend certain provisions regarding the clinical organization and management of health and social services institutions
	ss. 48, 65-75, 90 (par. 1)
2017, c. 23	An Act to amend the Education Act and other legislative provisions concerning mainly free educational services and compulsory school attendance
	Sections 1, 2, 5, 6, 7, 9, 11, 13 and 16 come into force on 1 July 2018 or any earlier date set by the Government.
2017, c. 24	An Act mainly to modernize rules relating to consumer credit and to regulate debt settlement service contracts, high-cost credit contracts and loyalty programs
	ss. 2-4, 6-61, 63-68, 70-82, 84
2017, c. 27	An Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics
	ss. 19 (1st par. (subpar. 4)), 21 (1st par. (subpar. 6), to the extent that it concerns the exercise of functions conferred on the Autorité des marchés publics under Chapter V.3 of the Act respecting contracting by public bodies (chapter C-65.1)), 129, 130 (par. 2), to the extent that it concerns the enactment of s. 23 (par. 13.2) of the Act respecting-contracting by public bodies

INFORMATION REQUIRED BY LAW TO BE PUBLISHED

Amendment to the charter of an insurance company by articles of amendment
(Act respecting insurance, chapter A-32, section 39)

La Capitale Civil Service Insurer Inc.
Legislative provision repealed: Act respecting Mutuelle des Fonctionnaires du Québec (1991, chapter 103), section 1
Effective date: 15 November 2017

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 33
AN ACT RESPECTING THE CONTINUANCE OF THE LIVESTOCK BREEDERS' ASSOCIATION OF THE DISTRICT OF BEAUHARNOIS INC.

Bill 223
Introduced by Mr. Richard Merlini, Member for La Prairie
Introduced 2 December 2016
Passed in principle 31 May 2017
Passed 31 May 2017
Assented to 1 June 2017

Coming into force: 1 June 2017

Legislation amended: None

Éditeur officiel
Québec

Chapter 33

AN ACT RESPECTING THE CONTINUANCE OF THE LIVESTOCK BREEDERS' ASSOCIATION OF THE DISTRICT OF BEAUHARNOIS INC.

[*Assented to 1 June 2017*]

AS The Livestock Breeders' Association of the District of Beauharnois Inc. was incorporated on 20 October 1910 under The Quebec Companies' Act, 1907 (1907, 7 Edward VII, chapter 48);

AS The Livestock Breeders' Association of the District of Beauharnois Inc. came to be governed by Part I of the Companies Act (chapter C-38);

AS the Business Corporations Act (chapter S-31.1) has replaced Part I of the Companies Act;

AS The Livestock Breeders' Association of the District of Beauharnois Inc. has been continued as a business corporation in accordance with section 715 of the Business Corporations Act and is now governed by that Act;

AS its capital stock consists of 3,952 common shares having a par value of $10 each;

AS, on 31 October 2016, the end date of its last fiscal year, the book value of the 3,952 issued and outstanding common shares was $48.21 each;

AS The Livestock Breeders' Association of the District of Beauharnois Inc. has always acted and conducted its business as a non-profit legal person;

AS The Livestock Breeders' Association of the District of Beauharnois Inc. has never declared a dividend, distributed funds or made funds available to its shareholders;

AS it appears necessary to the corporation that it be continued as a legal person governed by Part III of the Companies Act;

AS, on 20 July 2016, the shareholders of The Livestock Breeders' Association of the District of Beauharnois Inc. approved the continuance of The Livestock Breeders' Association of the District of Beauharnois Inc. as a legal person governed by Part III of the Companies Act;

AS, on 20 July 2016, the shareholders of The Livestock Breeders' Association of the District of Beauharnois Inc. approved the terms and conditions of cancelling its capital stock;

AS the Business Corporations Act and the Companies Act do not allow a business corporation to be continued as a legal person governed by Part III of the Companies Act;

AS it is expedient that The Livestock Breeders' Association of the District of Beauharnois Inc. be authorized to apply for continuance as a legal person governed by Part III of the Companies Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Livestock Breeders' Association of the District of Beauharnois Inc. is authorized, under section 221 of the Companies Act (chapter C-38), to apply for the issue of letters patent constituting its members as a legal person governed by Part III of the Act. For that purpose, the corporation's shareholders are deemed to be its members.

2. Thirty days before applying for letters patent, the corporation must notify the minutes of the 20 July 2016 shareholders meeting, including any documents distributed at the meeting, to the last known address of any shareholders who were absent from the meeting.

3. On the date the letters patent are issued by the enterprise registrar,

(1) the corporation's authorized capital stock and all its issued common shares are cancelled; and

(2) the holders of common shares are entitled

(*a*) to give their common shares to the legal person in order to become its members in accordance with the terms and conditions approved by the 20 July 2016 shareholders meeting;

(*b*) to claim the amount of $48.21 per common share according to the following procedure:

i. should the payment of common shares be partial, it will be made in proportion to the number of issued common shares; and

ii. no payment may be made if there are reasonable grounds for believing that, after the payment, the legal person will be unable to pay its liabilities as they become due; or

(*c*) to claim a credit of $48.21 per common share on the amount of the subscription for the current year and for the coming years, if applicable.

4. The rights, obligations and acts of the corporation continued as a legal person governed by Part III of the Companies Act, and those of its members, are unaffected by the continuance.

The corporation remains a party to any judicial or administrative proceeding to which it was a party.

5. This Act comes into force on 1 June 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 34
AN ACT CONCERNING VILLE DE GATINEAU'S PROJECT FOR A COMPLEX HOUSING AN ARENA AND COMMUNITY ICE RINKS

Bill 227
Introduced by Mr. Marc Carrière, Member for Chapleau
Introduced 11 May 2017
Passed in principle 14 June 2017
Passed 14 June 2017
Assented to 14 June 2017

Coming into force: 14 June 2017

Legislation amended: None

Éditeur officiel
Québec

Chapter 34

AN ACT CONCERNING VILLE DE GATINEAU'S PROJECT FOR A COMPLEX HOUSING AN ARENA AND COMMUNITY ICE RINKS

[*Assented to 14 June 2017*]

AS Ville de Gatineau wishes to enhance the quality of the services offered in its arena infrastructures;

AS, in this regard, Ville de Gatineau favours the construction and management, in collaboration with a non-profit organization, of a complex housing an arena with an ice rink and approximately 4,000 seats as well as three community ice rinks;

AS it is in the interest of Ville de Gatineau that it be granted certain powers to enter into agreements to govern the investments, obligations and responsibilities of the parties concerned;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite sections 573 to 573.3.4 of the Cities and Towns Act (chapter C-19), Ville de Gatineau may, by mutual agreement, enter into a contract with a non-profit organization for the construction and management, in its territory, of a complex housing an arena with an ice rink and approximately 4,000 seats as well as three additional community ice rinks. In particular, the contract may provide for Ville de Gatineau to assume any part of the project-related costs or operating costs.

2. In carrying out the project described in section 1, the non-profit organization is subject to sections 573 to 573.3.4 of the Cities and Towns Act, with the necessary modifications, for expenditures to be made, in whole or in part, out of public funds.

3. Section 29.3 of the Cities and Towns Act does not apply to contracts entered into under section 1. Nonetheless, the resolution authorizing Ville de Gatineau to enter into a contract for construction of the arena complex must, under pain of nullity, be subject to the approval of the persons qualified to vote on loan by-laws according to the procedure provided for in the Cities and Towns Act, subject to the following modifications:

(1) a referendum poll must be held only if, at the end of the registration period, the number of applications reaches the number obtained by adding 13 to 10% of the qualified voters in excess of 25; and

(2) in the event of a referendum poll, the resolution will be approved if the number of affirmative votes is greater than the number of negative votes and the number of votes cast is not less than 10% of the qualified voters in the territory of the municipality.

4. This Act comes into force on 14 June 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 35
AN ACT RESPECTING LA SOCIÉTÉ DES ÉLEVEURS DE PORCS DU QUÉBEC

Bill 226
Introduced by Mr. Marc H. Plante, Member for Maskinongé
Introduced 16 May 2017
Passed in principle 16 June 2017
Passed 16 June 2017
Assented to 16 June 2017

Coming into force: 16 June 2017

Legislation amended: None

Éditeur officiel
Québec

Chapter 35

AN ACT RESPECTING LA SOCIÉTÉ DES ÉLEVEURS DE PORCS DU QUÉBEC

[*Assented to 16 June 2017*]

AS La Société des éleveurs de porcs du Québec (the association) was constituted as a legal person under the Act respecting farmers' and dairymen's associations (chapter S-23) in accordance with the authorization given by the Government by Order in Council 1079 dated 24 March 1945 and the notice indicating that the association was formed published in the *Gazette officielle du Québec* on 31 March 1945;

AS the association's main purpose is to bring together its hog-producing members to obtain leverage in negotiating important trade agreements, protect the members' overall interests and promote the genetic improvement of purebred breeding hogs;

AS the association's activities have evolved considerably since its beginnings, with regard to trade negotiations, among other things;

AS the association's juridical form no longer suits the nature of its activities and prevents the association from properly serving its members' interests;

AS, in accordance with section 288 of the Business Corporations Act (chapter S-31.1), a legal person constituted under the laws of Québec or a jurisdiction other than Québec may, if so authorized by the Act governing it, be continued as a corporation under the Business Corporations Act;

AS the Act respecting farmers' and dairymen's associations does not allow such a continuation;

AS it is expedient that the association be governed from now on by the Business Corporations Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. La Société des éleveurs de porcs du Québec (the association) may be continued as a corporation governed by the Business Corporations Act (chapter S-31.1) if so authorized by its members.

2. Authorization to sign the articles of continuance is given by a resolution that requires at least two-thirds of the votes cast at a meeting of the members.

A certified copy of this resolution must be filed with the articles of continuance.

3. On the date and, if applicable, the time shown on the certificate of continuance issued by the enterprise registrar in accordance with section 293 of the Business Corporations Act:

(1) each active member receives 100 common shares;

(2) the Act respecting farmers' and dairymen's associations (chapter S-23) ceases to apply to the association.

4. Any acts and formalities performed before 16 June 2017 by La Société des éleveurs de porcs du Québec, its members or officers in preparation for the association's continuance are deemed to have been validly performed if they were performed in compliance with the requirements of section 2.

5. This Act ceases to have effect one year after the day it is assented to, if the continuation of La Société des éleveurs de porcs du Québec has not yet occurred.

6. This Act comes into force on 16 June 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 36
AN ACT RESPECTING THE CO-OWNERSHIP LE 221 ST-SACREMENT

Bill 228
Introduced by Madam Manon Massé, Member for Sainte-Marie–Saint-Jacques
Introduced 11 May 2017
Passed in principle 16 June 2017
Passed 16 June 2017
Assented to 16 June 2017

Coming into force: 16 June 2017

Legislation amended: None

Éditeur officiel
Québec

Chapter 36

AN ACT RESPECTING THE CO-OWNERSHIP LE 221 ST-SACREMENT

[*Assented to 16 June 2017*]

AS Le 221 St-Sacrement, Limited Partnership acquired lot 1 180 890 of the cadastre of Québec, registration division of Montréal, from MRRM (CANADA) Inc. on 28 February 2005 by the deed of sale signed before notary Charlotte Pinsonnault and registered at the registry office of the registration division of Montréal on 1 March 2005 under number 12 107 739;

AS lot 1 180 890 of the cadastre of Québec was divided and replaced by lots 3 564 490, 3 564 491, 3 564 492 and 3 564 493 of the cadastre of Québec on 20 March 2006 pursuant to a replacement plan to register a horizontal divided co-ownership registered by Éric Deschamps, land surveyor;

AS lot 3 564 492 and part of lot 3 564 490 of the cadastre of Québec were replaced by lot 3 849 700 of the cadastre of Québec and part of lot 3 564 490 of the cadastre of Québec was replaced by lot 3 849 701 on 27 December 2006 pursuant to a replacement plan to register a horizontal divided co-ownership registered by Éric Deschamps, land surveyor;

AS the lots, buildings and annexes were converted to a horizontal divided co-ownership under a declaration of divided co-ownership and servitudes registered at the registry office of the registration division of Montréal on 21 March 2007 under number 14 079 674;

AS Terry J. Kocisko and Elizabeth May Prosen acquired an immovable known and designated as lot 3 564 493 of the cadastre of Québec, registration division of Montréal, from Le 221 St-Sacrement, Limited Partnership on 23 March 2007;

AS the deed of sale, signed before notary Robert Alain under number 8 835 of his minutes, was registered at the registry office of the registration division of Montréal on 23 March 2007 under number 14 085 994;

AS lot 3 564 491 of the cadastre of Québec was replaced by lots 3 945 204 to 3 945 209 of the cadastre of Québec on 21 June 2007 pursuant to a vertical cadastral plan registered by Éric Deschamps, land surveyor;

AS the immovable erected on lot 3 945 204 located on former lot 3 564 491 was subdivided to form lots 3 945 204 to 3 945 209 and converted to a vertical divided co-ownership under a declaration of divided co-ownership and servitudes registered at the registry office of the registration division of Montréal on 24 July 2007 under number 14 471 749;

AS 222 Hospital Street Trust acquired lots 3 945 205, 3 945 206, 3 945 207 and 3 945 208 of the cadastre of Québec, registration division of Montréal, from Le 221 St-Sacrement, Limited Partnership on 1 August 2007;

AS the deeds of sale, signed before notary Robert Alain under numbers 9 063, 9 064, 9 065 and 9 066 of his minutes, were registered at the registry office of the registration division of Montréal on 2 August 2007 under numbers 14 494 530, 14 494 528, 14 494 529 and 14 494 531;

AS Kocisko Development Corporation Inc. acquired the land, buildings and annexes known as lot 3 849 700 of the cadastre of Québec, registration division of Montréal, from Le 221 St-Sacrement, Limited Partnership on 28 December 2007;

AS the deed of sale, signed before notary Robert Alain under number 9 334 of his minutes, was registered at the registry office of the registration division of Montréal on 28 December 2007 under number 14 889 372;

AS 222 Hospital Street Trust acquired lot 3 945 209 of the cadastre of Québec, registration division of Montréal, from Le 221 St-Sacrement, Limited Partnership on 17 June 2013;

AS the deed of sale, signed before notary Robert Alain under number 12 192 of his minutes, was registered at the registry office of the registration division of Montréal on 18 June 2013 under number 20 043 131;

AS Terry J. Kocisko acquired 50% of lot 3 564 493 of the cadastre of Québec, registration division of Montréal, from Elizabeth May Prosen on 19 June 2015;

AS the deed of sale, signed before notary Robert Alain under number 13 119 of his minutes, was registered at the registry office of the registration division of Montréal on 19 June 2015 under number 21 633 482;

AS Terry Kocisko Holdings Inc. acquired lot 3 564 493 of the cadastre of Québec, registration division of Montréal, from Terry J. Kocisko on 22 October 2015;

AS the deed of sale, signed before notary Robert Alain under number 13 294 of his minutes, was registered at the registry office of the registration division of Montréal on 23 October 2015 under number 21 917 715;

AS the immovables at 221 rue du Saint-Sacrement (Maison Silvain-Laurent-dit-Bérichon) and 222 rue de l'Hôpital (Henry-Judah Store/Warehouse) are located within the historic district of Montréal, declared as such on 8 January 1964 by the adoption of Order in Council 26;

AS, under section 48 of the Cultural Property Act (chapter B-4), no person was allowed to divide, subdivide, redivide or parcel out a lot in a historic district without the authorization of the Minister of Culture and Communications;

AS the authorization of the Minister of Culture and Communications required under section 48 of the Cultural Property Act was not obtained when lot 1 180 890 forming lots 3 564 490, 3 564 491, 3 564 492 and 3 564 493 of the cadastre of Québec was divided and the plans creating the lots were registered in the land register despite the lack of authorization;

AS the authorization of the Minister of Culture and Communications required under section 48 of the Cultural Property Act was not requested when lot 3 564 490, of which one subdivided part forms lot 3 849 700 of the cadastre of Québec following its amalgamation with lot 3 564 492 and the other part forms lot 3 849 701 of the cadastre of Québec, was subdivided and the plans creating the lots were registered in the land register despite the fact that authorization was not obtained;

AS the authorization of the Minister of Culture and Communications required under section 48 of the Cultural Property Act was not requested when lot 3 564 491 forming lots 3 945 204 to 3 945 209 of the cadastre of Québec was subdivided and the plans creating the lots were registered in the land register despite the fact that authorization was not obtained;

AS, under section 57 of the Cultural Property Act, the Minister of Culture and Communications may obtain an order of the Superior Court for the cessation of any act or operation undertaken or continued without the authorization required under section 48 of the Act;

AS, under section 57.1 of the Cultural Property Act, no division or subdivision plan or any other form of parcelling out of land situated in a historic district may be registered in the land register if the conditions of an authorization given under that Act have not been met or if such authorization has not been given;

AS the Cultural Property Act was replaced by the Cultural Heritage Act (chapter P-9.002) on 19 October 2012;

AS section 195 of the Cultural Heritage Act, which provides that the Minister of Culture and Communications may obtain an order of the Superior Court for the cessation of an act or operation undertaken or continued without the authorization required under section 47 to 49, 64 or 65 of that Act, has replaced section 57 of the Cultural Property Act;

AS section 261 of the Cultural Heritage Act provides that the Minister of Culture and Communications may obtain an order of the Superior Court referred to in section 195 of that Act with regard to an act or operation undertaken or continued before 19 October 2012 in contravention of section 48 of the Cultural Property Act;

AS section 245 of the Cultural Heritage Act provides that historic districts declared as such before 19 October 2012 become heritage sites declared as such under that Act and as, consequently, the historic district of Montréal has become the Montréal heritage site;

AS a deed of hypothec in favour of HSBC Bank Canada was registered at the registry office of the registration division of Montréal on 6 August 2007 under number 14 500 637, in particular against the private portion consisting of lot 3 945 207 of the cadastre of Québec commonly known by the civic address 202–222, rue de l'Hôpital, Montréal, with the undivided rights of ownership in the common portions;

AS a deed of hypothec in favour of HSBC Bank Canada was registered at the registry office of the registration division of Montréal on 6 August 2007 under number 14 500 639, in particular against the private portion consisting of lot 3 945 208 of the cadastre of Québec commonly known by the civic address 201–222, rue de l'Hôpital, Montréal, with the undivided rights of ownership in the common portions;

AS a deed of hypothec in favour of HSBC Bank Canada was registered at the registry office of the registration division of Montréal on 6 August 2007 under number 14 500 640, in particular against the private portion consisting of lot 3 945 205 of the cadastre of Québec commonly known by the civic address 102–222, rue de l'Hôpital, Montréal, with the undivided rights of ownership in the common portions;

AS a deed of hypothec in favour of Dany Laflamme was registered at the registry office of the registration division of Montréal on 27 April 2009 under number 16 112 658, in particular against the private portion consisting of lot 3 849 700 of the cadastre of Québec commonly known by the civic address 221, rue de l'Hôpital, Montréal, with the undivided rights of ownership in the common portions;

AS a deed of hypothec in favour of Scotia Mortgage Corporation was registered at the registry office of the registration division of Montréal on 23 October 2015 under number 21 919 375, in particular against the private portion consisting of lot 3 564 493 of the cadastre of Québec commonly known by the civic address 221, rue du Saint-Sacrement, Montréal, with the undivided rights of ownership in the common portions;

AS a deed of hypothec in favour of CIBC Mortgages Inc. was registered at the registry office of the registration division of Montréal on 20 July 2016 under number 22 495 166, in particular against the private portion consisting of lot 3 945 206 of the cadastre of Québec commonly known by the civic address 101–222, rue de l'Hôpital, Montréal, with the undivided rights of ownership in the common portions;

AS it is important to Le 221 St-Sacrement, Limited Partnership, Kocisko Development Corporation Inc., 222 Hospital Street Trust, Terry J. Kocisko, Elizabeth May Prosen and Terry Kocisko Holdings Inc. that the failure to obtain the authorization of the Minister of Culture and Communications be remedied;

AS the syndicates of co-owners have agreed to the introduction and passage of this Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The division of lot 1 180 890, the subdivisions of lots 3 564 490, 3 564 491 and 3 564 492 and the plans creating lots 3 564 490, 3 564 491, 3 564 492, 3 564 493, 3 849 700, 3 849 701, 3 945 204, 3 945 205, 3 945 206, 3 945 207, 3 945 208 and 3 945 209 of the cadastre of Québec, registration division of Montréal, may not be cancelled and the plans' registration in the land register may not be cancelled because the authorization of the Minister of Culture and Communications was not obtained as required under section 48 of the Cultural Property Act (chapter B-4) despite sections 57 and 57.1 of that Act and section 195 of the Cultural Heritage Act (chapter P-9.002).

2. This Act must be registered at the registry office of the registration division of Montréal and the appropriate entries registered against the lots listed in section 1.

3. This Act comes into force on 16 June 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 37
AN ACT RESPECTING CERTAIN ALIENATIONS INVOLVING THE UNITY BUILDING

Bill 229
Introduced by Mr. Guy Ouellette, Member for Chomedey
Introduced 11 May 2017
Passed in principle 16 June 2017
Passed 16 June 2017
Assented to 16 June 2017

Coming into force: 16 June 2017

Legislation amended: None

Éditeur officiel
Québec

Chapter 37

AN ACT RESPECTING CERTAIN ALIENATIONS INVOLVING THE UNITY BUILDING

[*Assented to 16 June 2017*]

AS the Unity Building, erected on lot 1073 of the official plans and books of reference of Ville de Montréal's Saint-Antoine Ward and bearing civic addresses 454 rue De La Gauchetière Ouest and 1030 rue Saint-Alexandre, was classified a historic monument on 11 February 1985 by the Minister of Cultural Affairs, on the advice of the Commission des biens culturels du Québec and by virtue of the powers vested in him by the Cultural Property Act (chapter B-4);

AS the notice entering the Unity Building in the register of classified cultural property was registered in the land register by the registrar of the registry office of the registration division of Montréal on 26 February 1985 under number 3 560 231;

AS section 20 of the Cultural Property Act stated, in particular, that no person could alienate recognized cultural property without giving the Minister at least 60 days' previous written notice;

AS section 23 of the Cultural Property Act provided, among other things, that notice in writing of the alienation of a recognized cultural property had to be given to the Minister within 30 days of its occurrence;

AS section 34 of the Cultural Property Act provided, in particular, that sections 20 and 23 applied to classified cultural property;

AS Hampstead Estates sold the Unity Building divided co-ownership fractions known and designated as lots 2 431 387 and 2 431 297 and the share of the undivided rights in the common portions appurtenant to lots 2 431 229 and 2 452 676 of the cadastre of Québec, registration division of Montréal, to Michel Veilleux on 4 June 2002 by a deed of sale registered in the land register of the registry office of that registration division on 5 June 2002 under number 5 357 659;

AS George Ewins sold the Unity Building divided co-ownership fractions known and designated as lots 2 431 282 and 2 431 344 and the share of the undivided rights in the common portions appurtenant to lots 2 431 229 and 2 452 676 of the cadastre of Québec, registration division of Montréal, to Diane Jutras on 3 April 2006 by a deed of sale registered in the land register of the registry office of that registration division on 4 April 2006 under number 13 172 505;

AS, at the time of the two alienations by deeds of sale registered under numbers 5 357 659 and 13 172 505, the notices required under sections 20 and 23 of the Cultural Property Act were not given;

AS section 56 of the Cultural Property Act stated that every alienation of cultural property made contrary to that Act was absolutely null and that the right of action to have such nullity recognized was not subject to prescription;

AS the Cultural Property Act was replaced by the Cultural Heritage Act (chapter P-9.002) on 19 October 2012;

AS section 242 of the Cultural Heritage Act provides, among other things, that cultural property classified before 19 October 2012 becomes classified heritage property under that Act;

AS section 54 of the Cultural Heritage Act states, in particular, that no person may sell a classified heritage immovable without giving the Minister at least 60 days' prior written notice;

AS Diane Jutras sold the Unity Building divided co-ownership fractions known and designated as lots 2 431 282 and 2 431 344 and the share of the undivided rights in the appurtenant common portions of the cadastre of Québec, registration division of Montréal, to Michel Courchesne and Sylvain Dion on 28 December 2012 by a deed of sale registered in the land register of the registry office of that registration division on 31 December 2012 under number 19 666 222;

AS, at the time of the sale registered under number 19 666 222, the prior written notice required under section 54 of the Cultural Heritage Act was not given;

AS section 194 of the Cultural Heritage Act provides that the alienation of classified heritage property in contravention of the Act is absolutely null and that the right of action to have such nullity recognized is not subject to prescription;

AS Michel Veilleux sold the Unity Building divided co-ownership fractions known and designated as lots 2 431 387 and 2 431 297 and the share of the undivided rights in the appurtenant common portions of the cadastre of Québec, registration division of Montréal, to Josefina Hernandez de Ramirez on 15 February 2006 by a deed of sale registered in the land register of the registry office of that registration division on 16 February 2006 under number 13 061 914;

AS Josefina Hernandez de Ramirez gave the Unity Building divided co-ownership fraction known and designated as lot 2 431 297 and the share of the undivided rights in the appurtenant common portions of the cadastre of Québec, registration division of Montréal, to Joselyne Luisa Maria Ramirez Hernandez on 12 January 2017 by a deed of gift registered in the land register of the registry office of that registration division on 12 January 2017 under number 22 842 371;

AS Josefina Hernandez de Ramirez sold the Unity Building divided co-ownership fraction known and designated as lot 2 431 387 and the share of the undivided rights in the appurtenant common portions of the cadastre of Québec, registration division of Montréal, to Guillaume Chevalier-Soudeyns on 13 January 2017 by a deed of sale registered in the land register of the registry office of that registration division on 16 January 2017 under number 22 846 916;

AS Michel Courchesne and Sylvain Dion sold the Unity Building divided co-ownership fraction known and designated as lot 2 431 282 and the share of the undivided rights in the appurtenant common portions of the cadastre of Québec, registration division of Montréal, to Guillaume Chevalier-Soudeyns on 13 January 2017 by a deed of sale registered in the land register of the registry office of that registration division on 16 January 2017 under number 22 846 994;

AS Michel Courchesne and Sylvain Dion sold the Unity Building divided co-ownership fraction known and designated as lot 2 431 344 and the share of the undivided rights in the appurtenant common portions of the cadastre of Québec, registration division of Montréal, to Saguy Elbaz on 1 May 2017 by a deed of sale registered in the land register of the registry office of that registration division on 2 May 2017 under number 23 041 252;

AS it is important for the past and current owners of the Unity Building divided co-ownership fractions known and designated as lots 2 431 282, 2 431 344, 2 431 387 and 2 431 297 and the shares of the undivided rights in the common portions appurtenant to lots 2 431 229 and 2 452 676 of the cadastre of Québec, registration division of Montréal, that the absolute nullity of certain alienations resulting from failure to give the notices required under the Cultural Property Act and the Cultural Heritage Act be remedied;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite section 56 of the Cultural Property Act (chapter B-4) and failure to give the notices required under sections 20 and 23 of that Act, the alienations made by deeds of sale registered in the land register of the registry office of the registration division of Montréal under numbers 5 357 659 and 13 172 505 are not absolutely null under that Act.

2. Despite section 194 of the Cultural Heritage Act (chapter P-9.002) and failure to give the notice required under section 54 of that Act, the sale registered in the land register of the registry office of the registration division of Montréal under number 19 666 222 is not absolutely null under that Act.

3. This Act must be registered in the land register of the registry office against lots 2 431 282, 2 431 344, 2 431 387, 2 431 297, 2 431 229 and 2 452 676 of the cadastre of Québec, registration division of Montréal.

4. This Act comes into force on 16 June 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 38
AN ACT RESPECTING THE SUBDIVISION OF A LOT LOCATED IN THE MAISON LOUIS-DEGNEAU PROTECTION AREA AND PARTLY IN THE MAISON DE SAINT-HUBERT PROTECTION AREA

Bill 224
Introduced by Mr. Jean-François Roberge, Member for Chambly
Introduced 2 December 2016
Passed in principle 8 December 2017
Passed 8 December 2017
Assented to 8 December 2017

Coming into force: 8 December 2017

Legislation amended: None

Éditeur officiel
Québec

Chapter 38

AN ACT RESPECTING THE SUBDIVISION OF A LOT LOCATED IN THE MAISON LOUIS-DEGNEAU PROTECTION AREA AND PARTLY IN THE MAISON DE SAINT-HUBERT PROTECTION AREA

[*Assented to 8 December 2017*]

AS, on 16 September 1960, the Commission des monuments et sites historiques ou artistiques classified "Maison Prévost", a stone house, owned by Antoine Prévost and located in the parish of Saint-Hubert, county of Chambly, on part of lot 86 of the official cadastre of the parish of Saint-Hubert, now known as "Maison Louis-Degneau", as a historic monument, by resolution and with the owner's consent;

AS, on 25 October 1960, by Order in Council 1834, the Office of the Conseil exécutif approved the classification;

AS Order in Council 1834 was registered at the registry office of the registration division of Chambly in Longueuil on 17 November 1964 under number 248199;

AS, on 17 November 1964, the registrar of the registration division of Chambly registered a notice in the land register under number 248200, classifying Maison Prévost as a historic monument and site;

AS, on 30 November 1961, the Commission des monuments historiques classified "Maison des Sœurs-du-Sacré-Cœur-de-Jésus", a house it owned, located in the municipality of the parish of Saint-Joseph de Chambly, on part 456 of lot 86 of the official cadastre of the parish of Saint-Hubert, now known as "Maison de Saint-Hubert", as a historic monument, by resolution;

AS, on 17 January 1962, by Order in Council 50, the Office of the Conseil exécutif approved the classification;

AS, on 1 May 1965, the registrar of the registration division of Chambly registered a notice, to which Order in Council 50 was attached, in the land register under number 254824, classifying Maison des Sœurs-du-Sacré-Cœur-de-Jésus as a historic monument and site;

AS, on 28 October 1975, the Minister of Cultural Affairs of Québec gave notice that the Maison Prévost and Maison des Sœurs-du-Sacré-Cœur-de-Jésus protection areas covered all or part of numerous lots of the official cadastre of the parish of Saint-Hubert, registration division of Chambly;

AS the said notices of the Minister of Cultural Affairs of Québec were registered at the registry office of the registration division of Chambly on 31 October 1975, in particular under numbers 439038 and 439045;

AS, on 25 June 2014, 9290-0455 Québec Inc. acquired an immovable known and designated as lot 5137040 of the cadastre of Québec, registration division of Chambly, from 9270-1747 Québec Inc.;

AS the agreement of sale was registered at the registry office of the registration division of Chambly on 27 June 2014 under number 20872724;

AS the immovable is located in the protection area of Maison Louis-Degneau and partly in the protection area of Maison de Saint-Hubert, both of which are classified heritage immovables within the meaning of the Cultural Heritage Act (chapter P-9.002);

AS section 49 of the Cultural Heritage Act stipulates that no person may divide, subdivide, redivide or parcel out a lot, make a construction, as defined by regulation of the Minister, or demolish all or part of an immovable in a protection area without the Minister's authorization;

AS, on 26 August 2014, as part of a cadastral operation, lot 5137040 of the cadastre of Québec, registration division of Chambly, was subdivided by the creation of lots 5557044, 5557045, 5557046, 5557047, 5557048, 5557049, 5557050, 5557051, 5557052 and 5557053 of the cadastre of Québec, registration division of Chambly;

AS, prior to the subdivision of lot 5137040, the Minister's authorization required under section 49 of the Cultural Heritage Act was not obtained;

AS section 196 of the Cultural Heritage Act provides that the division, subdivision, redivision or parcelling out of land in contravention of section 49 or 64 may be annulled, and that any interested party, including the Minister, may apply to the Superior Court for a declaration of nullity;

AS 9290-0455 Québec Inc. sold lot 5557045 of the cadastre of Québec, registration division of Chambly, to 9295-2613 Québec Inc. by a deed of sale registered at the registry office of that registration division on 19 December 2014 under number 21967770;

AS 9290-0455 Québec Inc. sold lot 5557046 of the cadastre of Québec, registration division of Chambly, to Giannina Denisse Trabucco Villanueva by a deed of sale registered at the registry office of that registration division on 24 November 2015 under number 21982801;

AS 9290-0455 Québec Inc. sold lot 5557047 of the cadastre of Québec, registration division of Chambly, to Érick Leblanc-Tardif by a deed of sale registered at the registry office of that registration division on 15 June 2015 under number 21615212;

AS 9290-0455 Québec Inc. sold lot 5557048 of the cadastre of Québec, registration division of Chambly, to Diane Pauzé and Dominique Prévost by a deed of sale registered at the registry office of that registration division on 5 October 2015 under number 21878096;

AS 9290-0455 Québec Inc. sold lot 5557049 of the cadastre of Québec, registration division of Chambly, to Anthony G. Desjardins, Alejandra Molina Gomez and others by a deed of sale registered at the registry office of that registration division on 28 October 2015 under number 21924250;

AS 9290-0455 Québec Inc. sold lot 5557050 of the cadastre of Québec, registration division of Chambly, to Marie-Aude Giguère by a deed of sale registered at the registry office of that registration division on 29 June 2015 under number 21657643;

AS 9290-0455 Québec Inc. sold lot 5557051 of the cadastre of Québec, registration division of Chambly, to Kelly Rivest by a deed of sale registered at the registry office of that registration division on 19 December 2014 under number 21267769;

AS 9290-0455 Québec Inc. sold lot 5557052 of the cadastre of Québec, registration division of Chambly, to Jean-Marie Bourque and Jacqueline Lemyre by a deed of sale registered at the registry office of that registration division on 28 October 2015 under number 21923416;

AS 9290-0455 Québec Inc. sold lot 5557053 of the cadastre of Québec, registration division of Chambly, to Francine Chaput and Luc Bourbonnière by a deed of sale registered at the registry office of that registration division on 5 November 2015 under number 21946223;

AS it is important to the owners that the failure to obtain the required authorization prior to the cadastral operation that created the immovables henceforth known and designated as lots 5557044, 5557045, 5557046, 5557047, 5557048, 5557049, 5557050, 5557051, 5557052 and 5557053 of the cadastre of Québec, registration division of Chambly, be remedied;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite section 196 of the Cultural Heritage Act (chapter P-9.002), the subdivision of lot 5137040 of the cadastre of Québec, registration division of Chambly, and, consequently, the creation of lots 5557044, 5557045, 5557046, 5557047, 5557048, 5557049, 5557050, 5557051, 5557052 and 5557053 of the cadastre of Québec, registration division of Chambly, cannot be cancelled on the ground that the authorization required under section 49 of that Act was not obtained.

2. This Act must be registered at the registry office of the registration division of Chambly and the appropriate entries registered against lots 5557044, 5557045, 5557046, 5557047, 5557048, 5557049, 5557050, 5557051, 5557052 and 5557053 of the cadastre of Québec, registration division of Chambly.

3. This Act comes into force on 8 December 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 39
AN ACT RESPECTING MUNICIPALITÉ DE NOTRE-DAME-DES-PINS

Bill 230
Introduced by Mr. Paul Busque, Member for Beauce-Sud
Introduced 15 November 2017
Passed in principle 8 December 2017
Passed 8 December 2017
Assented to 8 December 2017

Coming into force: 8 December 2017

Legislation amended: None

Éditeur officiel
Québec

Chapter 39

AN ACT RESPECTING MUNICIPALITÉ DE NOTRE-DAME-DES-PINS

[*Assented to 8 December 2017*]

AS Municipalité de Notre-Dame-des-Pins wishes to hold an immovable in divided co-ownership in order to establish its municipal offices in it;

AS it is in the interest of Municipalité de Notre-Dame-des-Pins that it be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Municipalité de Notre-Dame-des-Pins may hold an immovable situated on lots 3 629 913, 5 963 742 and 5 963 743 of the cadastre of Québec, registration division of Beauce, in divided co-ownership, in particular to establish its municipal offices in it.

2. The declaration of co-ownership must, in the by-laws of the immovable, provide for a director on the syndicate's board of directors to represent Municipalité de Notre-Dame-des-Pins for as long as the municipality owns a fraction of the immovable described in section 1.

The director representing Municipalité de Notre-Dame-des-Pins is appointed by the municipal council from among its members.

3. Articles 935 to 938.4 and 961.2 to 961.4 of the Municipal Code of Québec (chapter C-27.1) apply to the awarding of contracts by the directors or the general meeting of the co-owners of the immovable for as long as Municipalité de Notre-Dame-des-Pins owns a fraction of the immovable described in section 1, to the extent that the portion of the proposed expenditure chargeable to the municipality, taking into account the fraction it holds, attains or exceeds the amounts specified in those articles.

For the purposes of the articles mentioned in the first paragraph, any contract referred to in that paragraph is deemed to be a contract entered into by Municipalité de Notre-Dame-des-Pins.

4. Any decision made by the directors or the general meeting of the co-owners that involves an expenditure of $25,000 or more for Municipalité de Notre-Dame-des-Pins must be approved by the municipal council to be binding on the municipality.

5. This Act must be registered in the land register of the registry office against lots 3 629 913, 5 963 742 and 5 963 743 of the cadastre of Québec, registration division of Beauce.

6. This Act comes into force on 8 December 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2017, chapter 40
AN ACT RESPECTING AN IMMOVABLE LOCATED ON BOULEVARD DÉCARIE IN MONTRÉAL

Bill 233
Introduced by Mr. David Birnbaum, Member for D'Arcy-McGee
Introduced 15 November 2017
Passed in principle 8 December 2017
Passed 8 December 2017
Assented to 8 December 2017

Coming into force: **8 December 2017. However, sections 1 and 2 have effect from 22 December 1960.**

Legislation amended: None

Éditeur officiel
Québec

Chapter 40

AN ACT RESPECTING AN IMMOVABLE LOCATED ON BOULEVARD DÉCARIE IN MONTRÉAL

[*Assented to 8 December 2017*]

AS the MAB-Mackay Rehabilitation Centre (MAB-Mackay Centre) is a legal person converted to a public institution by letters patent of conversion issued by the enterprise register on 17 October 2016 under the Act respecting health services and social services (chapter S-4.2);

AS, pursuant to section 329 of the Act respecting health services and social services, the MAB-Mackay Centre owns an immovable located at 3500 Boulevard Décarie in Ville de Montréal, known and designated, since the cadastral renewal of 24 February 2012 (cadastral renewal), as lot 4 139 929 of the cadastre of Québec, registration division of Montréal (lot 4 139 929);

AS, in October 2016, under the Act respecting health services and social services, the MAB-Mackay Centre and the Constance-Lethbridge Rehabilitation Centre (Constance-Lethbridge Centre), both mandated to operate a rehabilitation centre for physically impaired persons, entered into an integration agreement (integration agreement) approved by the Minister of Health and Social Services, under which the MAB-Mackay Centre transferred complete and definitive operation of the activities of its rehabilitation centre for physically impaired persons to the Constance-Lethbridge Centre and agreed to transfer lot 4 139 929 to the Constance-Lethbridge Centre, making it the owner, without any restriction or reservation;

AS conditions stipulated in the deed of donation by Hugh Mackay to The Mackay Institution for Protestant Deaf Mutes, a predecessor of the MAB-Mackay Centre, on 26 August 1884, before notary John Fair, under number 293 of his minutes, and registered on 29 August 1884 at the registry office of the registration division of Hochelaga and Jacques-Cartier (now forming part of the registration division of Montréal) under number 16 233 (1884 deed of donation), affect a portion of lot 4 139 929 which, before the cadastral renewal, was composed of lots 181-81 and 181-82 of the cadastre of the municipality of the parish of Montréal, registration division of Montréal (Hugh Mackay lots);

AS, contrary to the provisions of the integration agreement, lot 4 139 929 cannot, as a result, be transferred to the Constance-Lethbridge Centre without any restriction or reservation;

AS another portion of lot 4 139 929 which, before the cadastral renewal, was composed of lots 181-58, 181-59, 181-60, 181-61, 181-62, 181-63, 181-83, 181-84, 181-85, 181-86, 181-87 and 181-88 of the cadastre of the municipality of the parish of Montréal, registration division of Montréal (Joseph Mackay lots), was affected by conditions stipulated in a deed of donation by Joseph Mackay to The Protestant Institution for Deaf-Mutes and for the Blind, a predecessor of the MAB-Mackay Centre, on 19 January 1878, before notary Ernest Henry Stuart, under number 12 385 of his minutes (1878 deed of donation), which were of the same nature as the conditions affecting the Hugh Mackay lots;

AS, under section 9 of the Act to amalgamate and consolidate The Mackay Institution for Protestant Deaf Mutes and The School for Crippled Children, Montreal, under the name of Mackay Center for Deaf and Crippled Children (1960-61, chapter 153), as amended by chapter 109 of the statutes of 1989 (Act of 1960), the Joseph Mackay lots were vested in the Mackay Center for Deaf and Crippled Children, a predecessor of the MAB-Mackay Centre, free and clear of the conditions imposed by the 1878 deed of donation, and as all of the conditions were extinguished;

AS the vesting and extinguishment were justified, under section 9 of the Act of 1960, by the broadening of the purposes for which the Mackay Center for Deaf and Crippled Children was established and to facilitate the achievement of those purposes;

AS, for the same reason, vesting the Hugh Mackay lots in the Mackay Center for Deaf and Crippled Children, free and clear of the conditions imposed by the 1884 deed of donation, and extinguishing the conditions should have been prescribed under the Act of 1960 but was omitted;

AS, to this day, the conditions imposed by the 1884 deed of donation have not been amended or extinguished;

AS the Act of 1960 was never registered in the land register as provided for in section 11 of the Act of 1960;

AS it is in the interest of the MAB-Mackay Centre and the Constance-Lethbridge Centre, and in the public interest, to confirm, under this Act, that lot 4 139 929, composed in part of the Joseph Mackay lots and the Hugh Mackay lots, has, since 22 December 1960, been free and clear of the conditions imposed by the 1878 deed of donation and the 1884 deed of donation respectively and that all conditions have been extinguished since that date;

AS it is in the interest of the MAB-Mackay Centre and the Constance-Lethbridge Centre to permit the MAB-Mackay Centre to transfer lot 4 139 929 to the Constance-Lethbridge Centre without any restriction or reservation, as provided for in the integration agreement;

AS it is expedient and in the public interest that the extinguishment of the conditions be acknowledged under one and the same Act;

AS it is also in the public interest that this Act be registered in the land register;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The conditions imposed by the deed of donation relating to former lots 181-81 and 181-82 of the cadastre of the municipality of the parish of Montréal, registration division of Montréal (Hugh Mackay lots), which were renewed and now form part of lot 4 139 929 of the cadastre of Québec, registration division of Montréal (lot 4 139 929), by Hugh Mackay to The Mackay Institution for Protestant Deaf Mutes on 26 August 1884, before notary John Fair, under number 293 of his minutes, and registered on 29 August 1884 at the registry office of the registration division of Hochelaga and Jacques-Cartier (now forming part of the registration division of Montréal) under number 16 233 (1884 deed of donation), are extinguished.

2. The Hugh Mackay lots, vested in the Mackay Center for Deaf and Crippled Children on 22 December 1960 under the Act to amalgamate and consolidate The Mackay Institution for Protestant Deaf Mutes and The School for Crippled Children, Montreal, under the name of Mackay Center for Deaf and Crippled Children (1960-61, chapter 153), as amended by chapter 109 of the statutes of 1989 (Act of 1960), are deemed to have been vested in it free and clear of the conditions imposed by the 1884 deed of donation.

3. The extinguishment, on 22 December 1960, of the conditions imposed by the deed of donation relating to former lots 181-58, 181-59, 181-60, 181-61, 181-62, 181-63, 181-83, 181-84, 181-85, 181-86, 181-87 and 181-88 of the cadastre of the municipality of the parish of Montréal, registration division of Montréal (Joseph Mackay lots), which were renewed and now form part of lot 4 139 929, by Joseph Mackay in favour of The Protestant Institution for Deaf-Mutes and for the Blind on 19 January 1878, before notary Ernest Henry Stuart, under number 12 385 of his minutes (1878 deed of donation), and the vesting, free and clear of those conditions, on 22 December 1960 of the Joseph Mackay lots in the Mackay Center for Deaf and Crippled Children, enacted by section 9 of the Act of 1960, are confirmed.

4. Lot 4 139 929, vested in the MAB-Mackay Rehabilitation Centre on 17 October 2016 pursuant to section 329 of the Act respecting health services and social services (chapter S-4.2), is free and clear of the conditions imposed by the 1878 deed of donation and the 1884 deed of donation.

5. This Act must be registered by an appropriate method at the registry office of the registration division of Montréal against lot 4 139 929.

6. This Act comes into force on 8 December 2017. However, sections 1 and 2 have effect from 22 December 1960.

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"See" before a chapter number means that the entry opposite does not refer to the main subject of that chapter, but rather to an Act, regulation, order in council or ministerial order amended, replaced, repealed or enacted by that chapter.

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