



Statutes of Québec 2019

NATIONAL ASSEMBLY OF QUÉBEC

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

QUÉBEC OFFICIAL PUBLISHER



Statutes of Québec 2019

assented to between 1 January 2019 and 31 December 2019

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NOTE

This volume contains essentially the text of the public and private Acts assented to in 2019.

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known on 31 December 2019, a list of the Acts, regulations, orders in council or ministerial orders amended, replaced, repealed or enacted by the Act, and the explanatory notes, if any.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 2019 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 2019, 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 2019 and 31 December 2019.

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.

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2019, chapter 1
**AN ACT TO AMEND THE CIVIL PROTECTION ACT
CONCERNING FINANCIAL ASSISTANCE**

Bill 8

Introduced by Madam Geneviève Guilbault, Minister of Public Security

Introduced 6 February 2019

Passed in principle 27 February 2019

Passed 19 March 2019

Assented to 20 March 2019

Coming into force: 20 March 2019

Legislation amended:

Civil Protection Act (chapter S-2.3)

Regulation amended:

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

Explanatory notes

The purpose of this Act is to enable the Government to establish a general compensation program particularly in respect of actual or imminent disasters or other events that compromise human safety. A further purpose of the Act is to enable the Government to establish special financial assistance or compensation programs when there is a risk of an occurrence of a disaster or other event that compromises human safety.

The Act also introduces a provision confirming the last resort nature of financial assistance paid under a financial assistance or compensation program, whether general or special.

In addition, the Government may prescribe, in its programs, cases for ineligibility other than those provided by law.

Lastly, the Act makes consequential amendments.



Chapter 1

AN ACT TO AMEND THE CIVIL PROTECTION ACT CONCERNING FINANCIAL ASSISTANCE

[Assented to 20 March 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CIVIL PROTECTION ACT

1. Section 7 of the Civil Protection Act (chapter S-2.3) is amended by replacing “reasonable cause” in the first paragraph by “valid reasons”.

2. Section 100 of the Act is amended

(1) by inserting “or compensation” after “financial assistance” in the introductory clause;

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

“(1) programs in respect of actual or imminent disasters or other events that compromise human safety;”;

(3) by replacing “, designed to facilitate the immediate implementation of the required mitigation and emergency response planning measures” in paragraph 2 by “for which prevention or emergency response planning measures for the protection of persons are required immediately, designed for the implementation of such measures”.

3. Section 101 of the Act is amended

(1) by replacing “the imminence of such a disaster or event” by “the imminence of any of those events or the risk of them occurring”;

(2) by

(a) inserting “In addition,” at the beginning;

(b) replacing “to meet specific needs arising from a particular disaster, from another event that compromises human safety or from” by “specific to a disaster, to another event that compromises human safety or to”;

(c) by inserting “, to meet any particular needs” at the end.

4. Section 102 of the Act is amended

(1) by replacing “provide primary assistance” in paragraph 1 by “provide for primary financial assistance or compensation”;

(2) in paragraph 2,

(a) by inserting “provide for last resort financial assistance or compensation and” after “must”;

(b) by replacing “any existing programs under other Acts, any existing programs of the federal government,” by “any programs established under other Acts, any programs of the federal government,”.

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

“104. The following persons are not eligible under any financial assistance or compensation program:

(1) persons who have accepted a risk;

(2) persons who, without valid reason, failed to take the prevention measures prescribed by law or ordered by a competent public authority in respect of a risk; or

(3) persons who are responsible for their losses.

However, the first paragraph does not apply to financial assistance or compensation programs for the implementation of prevention and emergency response planning measures.

Nor do subparagraphs 1 and 2 of the first paragraph apply to programs in respect of events which, though they do not constitute actual or imminent disasters, compromise human safety.”

6. Section 105 of the Act is amended

(1) by replacing “financial assistance program in respect of disasters” in the first and second paragraphs by “financial assistance or compensation program”;

(2) by replacing “programs designed to facilitate the implementation of mitigation and emergency response planning measures” in the third paragraph by “or compensation programs for the implementation of prevention and emergency response planning measures, nor does it apply to programs in respect of other events which, though they do not constitute actual or imminent disasters, compromise human safety”.

7. The Act is amended by inserting the following section after section 105:

“105.1. A financial assistance or compensation program may prescribe cases for ineligibility other than those provided for in sections 104 and 105.”

8. Section 106 of the Act is amended by inserting “or compensation” after “financial assistance”.

9. Section 110 of the Act is amended by replacing “indemnity” by “compensation”.

10. Section 111.1 of the Act is amended by replacing “another public body or to a person or body responsible for acting in response to the disaster” in the introductory clause of the first paragraph by “any person or body”.

11. Section 115 of the Act is amended

(1) by replacing “Entitlement to financial assistance” in the first paragraph by “Financial assistance or compensation granted”;

(2) by striking out “to financial assistance” in the second paragraph, and by replacing “entitled to the assistance” and “of the event” in that paragraph by “eligible under a program” and “of the discovery of the risk or the occurrence of the event”, respectively;

(3) by striking out “to financial assistance” in the third paragraph, and by inserting “the discovery of the risk or the occurrence of” before “the event” in that paragraph.

12. Section 117 of the Act is amended by inserting “or compensation” after “financial assistance”.

13. Section 118 of the Act is amended by inserting “the risk,” before “the damage”.

14. The Act is amended by replacing all occurrences of “mitigation” in sections 1, 39, 61, 64, 67, 73 and 80 by “prevention”.

15. The Act is amended by replacing all occurrences of “coordinates” in sections 12, 39 and 60 by “contact information”.

INDIVIDUAL AND FAMILY ASSISTANCE REGULATION

16. Section 109 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1) is amended by inserting “or compensation” after “financial assistance” in the second paragraph.

17. Section 138 of the Regulation is amended by replacing paragraph 15 by the following paragraph:

“(15) financial assistance or an indemnity received for extra temporary housing, food and clothing costs under a financial assistance or compensation program established under the Civil Protection Act (chapter S-2.3); and”.

18. Section 146 of the Regulation is amended by replacing “a general financial assistance program or a compensation or specific financial assistance program” in paragraph 10 by “a financial assistance or compensation program”.

FINAL PROVISION

19. This Act comes into force on 20 March 2019.

2019, chapter 2
AN ACT TO AMEND THE DEPOSIT INSURANCE ACT

Bill 11

Introduced by Mr. Eric Girard, Minister of Finance

Introduced 26 February 2019

Passed in principle 19 March 2019

Passed 19 March 2019

Assented to 20 March 2019

Coming into force: 20 March 2019

Legislation amended:

Deposit Insurance Act (chapter A-26)

Explanatory notes

This Act specifies that provisions expressly establishing that a provisional administrator may terminate a contract do not apply to certain financial contracts where the Autorité des marchés financiers (the Authority) acts as such an administrator for the purposes of the implementation of a resolution order concerning deposit institutions belonging to a cooperative group.

In addition, this Act confers on the Authority, where it is acting for those purposes, the power to convert certain securities issued by one of those institutions into other securities issued by the same institution or by another deposit institution belonging to that group.

The Act also confers on the Authority, for the same purposes, the power to specify by regulation the terms and conditions applicable to transfers of certain financial contracts.



Chapter 2

AN ACT TO AMEND THE DEPOSIT INSURANCE ACT

[Assented to 20 March 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 40.14 of the Deposit Insurance Act (chapter A-26) is amended by adding the following paragraph at the end:

“The Authority may not, under paragraph 4 of section 19.2 of that Act, terminate or cancel a financial contract covered by a regulation made under section 40.22.”

2. Section 40.40 of the Act is amended by adding the following paragraph at the end:

“A regulation of the Authority may specify the terms and conditions applicable to transfers of the financial contracts referred to in section 40.22.”

3. Section 40.50 of the Act is amended

(1) by inserting “of that deposit institution, of another such institution belonging to that group or” after “capital securities” in the first paragraph;

(2) by inserting “of the deposit institution that issued them, of another such institution belonging to the cooperative group or” after “capital securities” in the second paragraph.

4. This Act comes into force on 20 March 2019.

2019, chapter 3
APPROPRIATION ACT NO. 1, 2019–2020

Bill 22

Introduced by Mr. Christian Dubé, Minister Responsible for Government Administration
and Chair of the Conseil du trésor

Introduced 26 March 2019

Passed in principle 26 March 2019

Passed 26 March 2019

Assented to 27 March 2019

Coming into force: 27 March 2019

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund, for the 2019–2020 fiscal year, a sum not exceeding \$17,102,624,254.00, representing some 26.9% 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 forecasts for a total of \$3,805,862,141.00 and investment forecasts for a total of \$964,041,275.00, representing some 28.8% of the expenditure forecasts and some 25.0% of the investment forecasts for the special funds listed in Schedule 2.



Chapter 3

APPROPRIATION ACT NO. 1, 2019–2020

[Assented to 27 March 2019]

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 \$17,102,624,254.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2019–2020 fiscal year. The sum is constituted as follows:

(1) a first portion of \$15,895,132,175.00, in appropriations allocated according to the programs listed in Schedule 1, representing 25.0% of the appropriations to be voted in the 2019–2020 Expenditure Budget;

(2) an additional portion of \$1,207,492,079.00, in appropriations allocated according to the programs listed in Schedule 1, representing some 1.9% of the appropriations to be voted in the 2019–2020 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%, excluding, where applicable, the portion of the appropriation for which provision has been made.

3. The expenditure and investment forecasts for the special funds listed in Schedule 2 are approved for the 2019–2020 fiscal year. These sums are constituted as follows:

(1) a first portion of \$3,303,268,825.00, representing 25.0% of the expenditure forecasts in the 2019–2020 Special Funds Budget and an additional portion of \$502,593,316.00, representing some 3.8% of the expenditure forecasts in the 2019–2020 Special Funds Budget;

(2) a portion of \$964,041,275.00, representing 25.0% of the investment forecasts in the 2019–2020 Special Funds Budget.

4. This Act comes into force on 27 March 2019.

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES ET HABITATION

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Support for Departmental Activities | 14,934,900.00 | |
| PROGRAM 2 | | |
| Municipal Infrastructure Modernization | 108,400,125.00 | 3,899,875.00 |
| PROGRAM 3 | | |
| Compensation in Lieu of Taxes and Support to Municipalities | 163,605,325.00 | 360,231,800.00 |
| PROGRAM 4 | | |
| Development of the Regions and Territories | 47,985,975.00 | 624,187.00 |
| PROGRAM 5 | | |
| Promotion and Development of Greater Montréal | 32,644,850.00 | 78,683,023.00 |
| PROGRAM 6 | | |
| Commission municipale du Québec | 2,462,725.00 | |
| PROGRAM 7 | | |
| Housing | 151,686,000.00 | |
| | 521,719,900.00 | 443,438,885.00 |

AGRICULTURE, PÊCHERIES ET ALIMENTATION

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Bio-food Business Development, Training and Food Quality | 133,088,750.00 | 127,019,025.00 |
| PROGRAM 2 | | |
| Government Bodies | 109,241,250.00 | 669,875.00 |
| | <hr/> 242,330,000.00 | <hr/> 127,688,900.00 |

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

| | First portion | Additional portion |
|------------------------------------|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Support for the Conseil du trésor | 21,980,375.00 | |
| PROGRAM 2 | | |
| Support for Government Operations | 53,230,750.00 | |
| PROGRAM 3 | | |
| Commission de la fonction publique | 1,414,075.00 | |
| PROGRAM 4 | | |
| Retirement and Insurance Plans | 1,111,125.00 | |
| PROGRAM 5 | | |
| Contingency Fund | 387,932,400.00 | |
| | <hr/> | |
| | 465,668,725.00 | |

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 | 23,914,800.00 | |
| PROGRAM 3 | | |
| Canadian Relations | 3,514,075.00 | |
| PROGRAM 4 | | |
| Aboriginal Affairs | 73,564,175.00 | 16,000,000.00 |
| PROGRAM 5 | | |
| Youth | 11,607,000.00 | |
| PROGRAM 6 | | |
| Access to Information and Reform of Democratic Institutions | 2,485,075.00 | |
| PROGRAM 7 | | |
| Relations with English-speaking Quebecers | 1,380,025.00 | 2,482,000.00 |
| | 116,654,750.00 | 18,482,000.00 |

CULTURE ET COMMUNICATIONS

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Management, Administration and Mission Support | 15,810,050.00 | |
| PROGRAM 2 | | |
| Support and Development of Culture, Communications and Heritage | 169,437,175.00 | 12,872,816.00 |
| PROGRAM 3 | | |
| French Language | 7,986,600.00 | |
| | <hr/> 193,233,825.00 | <hr/> 12,872,816.00 |

ÉCONOMIE ET INNOVATION

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Management and Administration | 8,788,700.00 | |
| PROGRAM 2 | | |
| Economic Development | 92,615,825.00 | |
| PROGRAM 3 | | |
| Development of Science, Research and Innovation | 55,532,250.00 | |
| PROGRAM 4 | | |
| Economic Development Fund Interventions | 58,517,000.00 | |
| PROGRAM 5 | | |
| Research and Innovation Bodies | 58,238,750.00 | 102,700,000.00 |
| | <hr/> 273,692,525.00 | <hr/> 102,700,000.00 |

ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Administration | 59,749,900.00 | |
| PROGRAM 2 | | |
| Support for Organizations | 30,043,875.00 | |
| PROGRAM 3 | | |
| Financial Assistance for Education | 247,522,900.00 | |
| PROGRAM 4 | | |
| Preschool, Primary and Secondary Education | 2,800,520,950.00 | |
| PROGRAM 5 | | |
| Higher Education | 1,512,143,850.00 | 177,956,900.00 |
| PROGRAM 6 | | |
| Development of Recreation and Sports | 25,599,350.00 | 4,500,000.00 |
| PROGRAM 8 | | |
| School Taxes – Regional Balancing Subsidy | 245,464,100.00 | |
| PROGRAM 9 | | |
| Status of Women | 4,643,650.00 | |
| | 4,925,688,575.00 | 182,456,900.00 |

ÉNERGIE ET RESSOURCES NATURELLES

| | First portion | Additional portion |
|---------------------------------|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Management of Natural Resources | 22,116,525.00 | 4,400,000.00 |
| | <hr/> 22,116,525.00 | <hr/> 4,400,000.00 |

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUES

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Environmental Protection | 54,115,700.00 | |
| PROGRAM 2 | | |
| Bureau d'audiences publiques sur l'environnement | 1,514,975.00 | |
| | <hr/> 55,630,675.00 | |

FAMILLE

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Planning, Research and Administration | 14,183,200.00 | |
| PROGRAM 2 | | |
| Assistance Measures for Families | 26,596,900.00 | 10,846,250.00 |
| PROGRAM 3 | | |
| Childcare Services | 587,032,625.00 | 66,658,878.00 |
| PROGRAM 4 | | |
| Public Curator | 13,270,650.00 | |
| | <hr/> 641,083,375.00 | <hr/> 77,505,128.00 |

FINANCES

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Management and Administration | 7,823,175.00 | |
| PROGRAM 2 | | |
| Economic, Taxation, Budgetary and Financial Activities | 15,177,450.00 | |
| PROGRAM 3 | | |
| Contributions, Bank Service Fees and Provisions for Transferring Appropriations | 25,095,775.00 | |
| | 48,096,400.00 | |

FORÊTS, FAUNE ET PARCS

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Management and Administration | 1,986,075.00 | |
| PROGRAM 2 | | |
| Management of Forest Resources | 87,561,975.00 | 60,000,000.00 |
| PROGRAM 3 | | |
| Management of Wildlife Resources and Parks | 43,110,450.00 | 37,500,000.00 |
| | <hr/> 132,658,500.00 | <hr/> 97,500,000.00 |

IMMIGRATION, DIVERSITÉ ET INCLUSION

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Management and Support for Departmental Activities | 7,021,950.00 | |
| PROGRAM 2 | | |
| Immigration, Francization, Diversity and Inclusion | 116,695,550.00 | |
| | <hr/> 123,717,500.00 | |

JUSTICE

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Administration of Justice | 95,221,875.00 | 15,066,900.00 |
| PROGRAM 2 | | |
| Judicial Activity | 9,640,000.00 | 66,500.00 |
| PROGRAM 3 | | |
| Administrative Justice | 4,115,750.00 | 3,935,200.00 |
| PROGRAM 5 | | |
| Other Bodies Reporting to the Minister | 50,172,275.00 | 16,217,400.00 |
| PROGRAM 6 | | |
| Criminal and Penal Prosecutions | 42,901,325.00 | |
| | 202,051,225.00 | 35,286,000.00 |

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

| | First portion | Additional portion |
|----------------------------|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| The Public Protector | 4,313,650.00 | |
| PROGRAM 2 | | |
| The Auditor General | 8,718,200.00 | 1,500,000.00 |
| PROGRAM 4 | | |
| The Lobbyists Commissioner | 905,850.00 | |
| | 13,937,700.00 | 1,500,000.00 |

RELATIONS INTERNATIONALES ET FRANCOPHONIE

| | First portion | Additional portion |
|-------------------------------|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Management and Administration | 5,066,950.00 | |
| PROGRAM 2 | | |
| International Affairs | 23,259,275.00 | 10,438,000.00 |
| | <hr/> 28,326,225.00 | <hr/> 10,438,000.00 |

SANTÉ ET SERVICES SOCIAUX

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Coordination Functions | 41,009,775.00 | |
| PROGRAM 2 | | |
| Services to the Public | 6,065,367,200.00 | |
| PROGRAM 3 | | |
| Office des personnes handicapées du Québec | 3,432,200.00 | |
| PROGRAM 5 | | |
| Status of Seniors and Caregivers | 14,159,175.00 | |
| | <hr/> 6,123,968,350.00 | |

SÉCURITÉ PUBLIQUE

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Management and Administration | 17,951,050.00 | |
| PROGRAM 2 | | |
| Services of the Sûreté du Québec | 173,442,000.00 | |
| PROGRAM 3 | | |
| Management of the Correctional System | 134,898,700.00 | 8,397,100.00 |
| PROGRAM 4 | | |
| Security and Prevention | 39,725,225.00 | 16,150,600.00 |
| PROGRAM 5 | | |
| Scientific and Forensic Expertise | 5,702,575.00 | |
| PROGRAM 6 | | |
| Management and Oversight | 12,861,525.00 | |
| PROGRAM 7 | | |
| Promotion and Development of the Capitale-Nationale | 15,156,925.00 | 120,000.00 |
| | 399,738,000.00 | 24,667,700.00 |

TOURISME

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Management, Administration and Program Management | 4,356,125.00 | |
| PROGRAM 2 | | |
| Tourism Development | 11,796,550.00 | 1,755,750.00 |
| PROGRAM 3 | | |
| Bodies Reporting to the Minister | 23,429,700.00 | |
| | <hr/> 39,582,375.00 | <hr/> 1,755,750.00 |

TRANSPORTS

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Infrastructures and Transportation Systems | 194,390,650.00 | |
| PROGRAM 2 | | |
| Administration and Corporate Services | 14,941,525.00 | |
| | <hr/> 209,332,175.00 | |

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| PROGRAM 1 | | |
| Governance, Administration and Client Services | 139,013,850.00 | 16,800,000.00 |
| PROGRAM 2 | | |
| Financial Assistance Measures | 768,550,425.00 | 50,000,000.00 |
| PROGRAM 3 | | |
| Employment Assistance Measures | 208,340,575.00 | |
| | <hr/> | <hr/> |
| | 1,115,904,850.00 | 66,800,000.00 |

SCHEDULE 2

SPECIAL FUNDS

AFFAIRES MUNICIPALES ET HABITATION

| | First portion | Additional portion |
|------------------------------|--------------------------|-------------------------------|
| TERRITORIES DEVELOPMENT FUND | | |
| Expenditure Forecast | 30,889,275.00 | |
| TOTAL | | |
| Expenditure Forecast | 30,889,275.00 | |

CULTURE ET COMMUNICATIONS

| | First portion | Additional portion |
|-------------------------------|--------------------------|-------------------------------|
| AVENIR MÉCÉNAT CULTURE FUND | | |
| Expenditure Forecast | 1,362,575.00 | |
| QUÉBEC CULTURAL HERITAGE FUND | | |
| Expenditure Forecast | <u>5,524,375.00</u> | |
| TOTAL | | |
| Expenditure Forecast | 6,886,950.00 | |

ÉCONOMIE ET INNOVATION

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| MINING AND HYDROCARBON CAPITAL FUND | | |
| Expenditure Forecast | 39,250.00 | |
| Investment Forecast | 23,283,750.00 | |
| ECONOMIC DEVELOPMENT FUND | | |
| Expenditure Forecast | 93,265,000.00 | |
| Investment Forecast | 194,435,250.00 | |
| TOTALS | | |
| Expenditure Forecast | 93,304,250.00 | |
| Investment Forecast | 217,719,000.00 | |

ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND | | |
| Expenditure Forecast | 21,074,950.00 | |
| Investment Forecast | 26,917,350.00 | |
| UNIVERSITY EXCELLENCE AND PERFORMANCE FUND | | |
| Expenditure Forecast | 6,250,000.00 | |
| TOTALS | | |
| Expenditure Forecast | 27,324,950.00 | |
| Investment Forecast | 26,917,350.00 | |

ÉNERGIE ET RESSOURCES NATURELLES

| | First portion | Additional portion |
|-------------------------------------|--------------------------|-------------------------------|
| NATURAL RESOURCES FUND | | |
| Expenditure Forecast | 10,008,475.00 | 1,100,000.00 |
| Investment Forecast | 196,600.00 | |
| ENERGY TRANSITION FUND | | |
| Expenditure Forecast | 689,500.00 | |
| TERRITORIAL INFORMATION FUND | | |
| Expenditure Forecast | 29,049,700.00 | |
| Investment Forecast | 13,509,500.00 | |
| TOTALS | | |
| Expenditure Forecast | 39,747,675.00 | 1,100,000.00 |
| Investment Forecast | 13,706,100.00 | |

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUES

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| FUND FOR THE PROTECTION OF THE ENVIRONMENT AND THE WATERS IN THE DOMAIN OF THE STATE | | |
| Expenditure Forecast | 6,656,875.00 | |
| Investment Forecast | 16,250.00 | |
| GREEN FUND | | |
| Expenditure Forecast | 229,899,175.00 | |
| Investment Forecast | 100,786,125.00 | |
| TOTALS | | |
| Expenditure Forecast | 236,556,050.00 | |
| Investment Forecast | 100,802,375.00 | |

FAMILLE

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| EDUCATIONAL CHILDCARE SERVICES FUND | | |
| Expenditure Forecast | 641,782,625.00 | 235,699,095.00 |
| EARLY CHILDHOOD DEVELOPMENT FUND | | |
| Expenditure Forecast | 2,063,500.00 | 1,686,500.00 |
| TOTAL | | |
| Expenditure Forecast | 643,846,125.00 | 237,385,595.00 |

FINANCES

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| FINANCING FUND | | |
| Expenditure Forecast | 687,850.00 | |
| CANNABIS SALES REVENUE FUND | | |
| Expenditure Forecast | 12,410,850.00 | |
| IFC MONTRÉAL FUND | | |
| Expenditure Forecast | 340,800.00 | 1,022,400.00 |
| NORTHERN PLAN FUND | | |
| Expenditure Forecast | 21,791,575.00 | |
| FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL | | |
| Expenditure Forecast | 983,025.00 | |
| Investment Forecast | 752,825.00 | |
| TAX ADMINISTRATION FUND | | |
| Expenditure Forecast | 245,323,075.00 | |
| TOTALS | | |
| Expenditure Forecast | 281,537,175.00 | 1,022,400.00 |
| Investment Forecast | 752,825.00 | |

FORÊTS, FAUNE ET PARCS

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| NATURAL RESOURCES FUND – SUSTAINABLE FOREST DEVELOPMENT SECTION | | |
| Expenditure Forecast | 133,655,075.00 | 54,000,000.00 |
| Investment Forecast | 2,500,000.00 | |
| | <hr/> | <hr/> |
| TOTALS | | |
| Expenditure Forecast | 133,655,075.00 | 54,000,000.00 |
| Investment Forecast | 2,500,000.00 | |

JUSTICE

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| ACCESS TO JUSTICE FUND | | |
| Expenditure Forecast | 4,762,925.00 | |
| CRIME VICTIMS ASSISTANCE FUND | | |
| Expenditure Forecast | 8,149,550.00 | |
| Investment Forecast | 42,500.00 | |
| REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE | | |
| Expenditure Forecast | 14,038,300.00 | |
| Investment Forecast | 2,549,225.00 | |
| FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC | | |
| Expenditure Forecast | 10,500,775.00 | |
| Investment Forecast | 266,450.00 | |
| PUBLIC CONTRACTS FUND | | |
| Expenditure Forecast | 1,500.00 | |
| TOTALS | | |
| Expenditure Forecast | 37,453,050.00 | |
| Investment Forecast | 2,858,175.00 | |

SANTÉ ET SERVICES SOCIAUX

| | First portion | Additional portion |
|--|--------------------------|-------------------------------|
| CANNABIS PREVENTION AND RESEARCH FUND | | |
| Expenditure Forecast | 10,731,625.00 | |
| CAREGIVER SUPPORT FUND | | |
| Expenditure Forecast | 4,042,925.00 | |
| HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES FUND | | |
| Expenditure Forecast | 57,701,375.00 | |
| Investment Forecast | 20,983,550.00 | |
| TOTALS | | |
| Expenditure Forecast | 72,475,925.00 | |
| Investment Forecast | 20,983,550.00 | |

SÉCURITÉ PUBLIQUE

| | First portion | Additional portion |
|-----------------------------------|--------------------------|-------------------------------|
| CAPITALE-NATIONALE REGION FUND | | |
| Expenditure Forecast | 4,750,000.00 | 14,250,000.00 |
| POLICE SERVICES FUND | | |
| Expenditure Forecast | 171,774,350.00 | 157,000,000.00 |
| Investment Forecast | 6,196,375.00 | |
| TOTALS | | |
| Expenditure Forecast | 176,524,350.00 | 171,250,000.00 |
| Investment Forecast | 6,196,375.00 | |

TOURISME

| | First portion | Additional portion |
|--------------------------|--------------------------|-------------------------------|
| TOURISM PARTNERSHIP FUND | | |
| Expenditure Forecast | 51,634,825.00 | 11,758,050.00 |
| Investment Forecast | 362,500.00 | |
| <hr/> | | |
| TOTALS | | |
| Expenditure Forecast | 51,634,825.00 | 11,758,050.00 |
| Investment Forecast | 362,500.00 | |

TRANSPORTS

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| AIR SERVICE FUND | | |
| Expenditure Forecast | 17,113,000.00 | |
| Investment Forecast | 3,763,750.00 | |
| ROLLING STOCK MANAGEMENT FUND | | |
| Expenditure Forecast | 33,443,200.00 | |
| Investment Forecast | 17,273,450.00 | |
| HIGHWAY SAFETY FUND | | |
| Expenditure Forecast | 11,752,925.00 | |
| Investment Forecast | 55,175.00 | |
| LAND TRANSPORTATION NETWORK FUND | | |
| Expenditure Forecast | 1,056,711,925.00 | |
| Investment Forecast | 542,229,500.00 | |
| TOTALS | | |
| Expenditure Forecast | 1,119,021,050.00 | |
| Investment Forecast | 563,321,875.00 | |

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

| | First portion | Additional portion |
|---|--------------------------|-------------------------------|
| ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION | | |
| Expenditure Forecast | 9,959,350.00 | 9,463,618.00 |
| LABOUR MARKET DEVELOPMENT FUND | | |
| Expenditure Forecast | 278,747,275.00 | |
| GOODS AND SERVICES FUND | | |
| Expenditure Forecast | 30,652,850.00 | |
| Investment Forecast | 875,000.00 | |
| INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE | | |
| Expenditure Forecast | 5,331,525.00 | |
| Investment Forecast | 4,637,400.00 | |
| ADMINISTRATIVE LABOUR TRIBUNAL FUND | | |
| Expenditure Forecast | 19,619,375.00 | |
| Investment Forecast | 2,408,750.00 | |
| FONDS QUÉBÉCOIS D'INITIATIVES SOCIALES | | |
| Expenditure Forecast | 8,101,725.00 | 16,613,653.00 |
| TOTALS | | |
| Expenditure Forecast | 352,412,100.00 | 26,077,271.00 |
| Investment Forecast | 7,921,150.00 | |

2019, chapter 4

AN ACT TO AMEND THE PAY EQUITY ACT MAINLY TO IMPROVE THE PAY EQUITY AUDIT PROCESS

Bill 10

Introduced by Mr. Jean Boulet, Minister of Labour, Employment and Social Solidarity

Introduced 12 February 2019

Passed in principle 20 March 2019

Passed 9 April 2019

Assented to 10 April 2019

Coming into force: 10 April 2019

Legislation amended:

Pay Equity Act (chapter E-12.001)

Explanatory notes

This Act makes various amendments to the Pay Equity Act, mainly to improve the pay equity audit process.

The Act requires certain employers who decide to conduct a pay equity audit alone to carry out a participation process, sets out rules for the process and requires the employers to report on it when posting the results of the audit. It also amends the content to be included in such postings, requiring employers to include the start date and, where applicable, end date for each of the events leading to adjustments.

The Act amends the date on which the adjustments determined following a pay equity audit become payable, making each adjustment payable as of the date of the event leading to the adjustment, and specifies the terms and conditions of payment of the adjustments.

Under the Act, the Commission des normes, de l'équité, de la santé et de la sécurité du travail is required to lend assistance to any employee seeking help in drafting a complaint. Furthermore, certain complaints are to be filed using the form prescribed by the Commission, and the date as of which the Commission may order adjustments when conducting an investigation into a pay equity audit is amended.

(cont'd on next page)

Explanatory notes *(cont'd)*

The Act amends the procedure for dealing with complaints filed following a pay equity audit conducted by an employer alone. Among other things, the Commission must designate a conciliator when a complaint has been filed by a certified association in an enterprise where more than one association represents a single job class. The Act allows the Commission to group complaints according to certain criteria and, for such cases, specifies the manner in which an agreement may be reached and allows an employee who has filed an individual complaint covered by the agreement to refuse to be bound by it.

The Act amends the date as of which a pay equity audit must take place and specifies the elements to be taken into account for the purposes of the valuation of differences in compensation and the determination of the required adjustments. The Act eliminates the obligation for an employer to issue a notice stating that the results of the pay equity exercise will be posted, both for an initial exercise and for an audit. The conservation period for the information used by an employer for such an exercise or audit is increased, and the expression "partners advisory committee" is replaced by "pay equity advisory committee".

Lastly, the Act makes certain amendments to the Commission's regulatory powers and the penal provisions, and includes transitional provisions.



Chapter 4

AN ACT TO AMEND THE PAY EQUITY ACT MAINLY TO IMPROVE THE PAY EQUITY AUDIT PROCESS

[Assented to 10 April 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

PAY EQUITY ACT

1. Section 14.1 of the Pay Equity Act (chapter E-12.001) is amended, in the second paragraph,

(1) by replacing “five” by “six”;

(2) by adding the following sentence at the end: “Where, under Chapter VI, a complaint has been filed or an investigation is being conducted, the period is extended until a final decision has been rendered on the complaint or the investigation has been completed.”

2. Section 35 of the Act is amended

(1) by replacing “payment, or a notice stating that no compensation adjustments are required” in subparagraph 4 of the first paragraph by “payment or, where no compensation adjustments are required, a notice to that effect”;

(2) by adding the following sentences at the end of the second paragraph: “It shall also mention that the remedies are to be exercised using the form prescribed by the Commission. In addition, the posting shall include information on the remedy available under section 101.”;

(3) by striking out the third paragraph.

3. Section 75 of the Act is amended by striking out the last sentence of the third paragraph.

4. Section 76 of the Act is amended by replacing “include information on the remedies available under this Act and the time within which they may be exercised” in the second paragraph by “shall include information on the remedies available under sections 96.1, 97 and 99 and specify the time within which they may be exercised. It shall also mention that the remedies are to be exercised using the form prescribed by the Commission. In addition, the posting shall include information on the remedy available under section 101”.

5. Section 76.1 of the Act is amended

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

“The audit shall be conducted to identify whether events that have occurred in the enterprise since the previous pay equity exercise have created differences in compensation between predominantly female job classes and equivalent predominantly male job classes and to determine the adjustments required, if any.”;

(2) in the second paragraph,

(a) by striking out “in order to determine whether adjustments in compensation are required”;

(b) by replacing “the second paragraph of section 76” by “the first paragraph of section 35, the second paragraph of section 75 or section 76.3”;

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

“Section 13 applies, with the necessary modifications, to a pay equity audit.”

6. The Act is amended by inserting the following section after section 76.1:

“76.1.1. For the purposes of the valuation of differences in compensation and the determination of the required adjustments, remuneration includes flexible pay and benefits having pecuniary value, if that pay and those benefits are not equally available to all the job classes that are the subject of the comparison. However, differences between job classes based on any of the factors listed in section 67 are not taken into account for the purposes of the valuation and the determination.”

7. Section 76.2 of the Act is amended by striking out “or associations” in subparagraph 3 of the first paragraph.

8. The Act is amended by inserting the following section after section 76.2:

“76.2.1. An employer that has set up a pay equity committee to establish a pay equity plan or whose enterprise includes at least one certified association representing employees covered by the pay equity audit shall, if the employer decides to conduct the audit alone, carry out a participation process. Such a process must be completed not later than 60 days before the posting under section 76.3 is made.

In the course of the participation process, the employer shall

(1) send information on the pay equity audit in progress to the certified associations and, where applicable, to the employees not represented by such associations or to their representatives designated under the third paragraph, in particular by providing them with documents describing the work done; and

(2) establish consultation measures regarding the audit to enable those associations and employees to ask questions or make observations to express their concerns, expectations, opinions or suggestions, among other things.

At the request of an employer, the employees not represented by a certified association shall designate one or more representatives for the carrying out of the participation process.

An employer shall allow those employees to hold a meeting in the workplace for the purpose of designating any representative. A representative so designated is deemed to be at work when performing any task related to the participation process.

Such a certified association and, where applicable, such an employee or representative are bound to protect the confidentiality of any information and document received under subparagraph 1 of the second paragraph. However, the association and, where applicable, the representative may forward the information and documents to the employees they represent, who must also protect their confidentiality.

9. Section 76.3 of the Act is replaced by the following section:

“76.3. After conducting a pay equity audit, the pay equity audit committee, or the employer in the absence of such a committee, shall post the audit results for 60 days in prominent places easily accessible to employees. The posting shall include

- (1) a summary of the pay equity audit process;
- (2) a summary of the questions asked and observations made in the course of the participation process consultation measures, if any, and a summary stating the manner in which they were taken into account;
- (3) a list of the events leading to adjustments and, for each of those events, the start date and, where applicable, end date, or, where no adjustments are required, a notice to that effect;
- (4) a list of the predominantly female job classes that are entitled to adjustments, if any;

(5) the percentage or amount of the adjustments to be paid, and the terms and conditions of payment, where applicable; and

(6) the date of the posting and information concerning the rights exercisable under the first paragraph of section 76.4 and the time within which they may be exercised.”

10. Section 76.4 of the Act is amended

(1) by replacing “which shall be dated, with any amendments clearly indicated or with an indication that no amendments are needed. If the pay equity audit was conducted by the employer alone, the posting shall include information concerning the remedies available under this Act and the time within which they may be exercised. ” in the second paragraph by “which shall be dated and include a summary of the additional information requested or observations made as well as the means established by the committee, or the employer in the absence of such a committee, to address them. If no information was requested or observations made, the posting shall mention that. Furthermore, the posting shall specify the amendments made to the results of the pay equity audit conducted by the committee or the employer or, where no amendments are necessary, a notice to that effect.”;

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

“If the pay equity audit is conducted by the employer alone, the posting shall include information on the remedies available under section 100 and specify the time within which they may be exercised. It shall also mention that the remedies are to be exercised using the form prescribed by the Commission. In addition, the posting shall include information on the remedy available under section 101.”

11. Section 76.5 of the Act is replaced by the following sections:

“76.5. Any adjustment is payable as of the date of the event leading to the adjustment.

Any amount payable for the period preceding the date of the posting under the second paragraph of section 76.4 shall be paid on that date in the form of a lump sum. Such a sum constitutes remuneration at the time it is paid that must be considered for the purposes of employee benefit plans.

Any adjustment in compensation payable for the following period is paid from that date.

The adjustments bear interest at the legal rate from the date on which they should have been paid.

“76.5.1. Despite the second paragraph of section 76.5, payment of a lump sum may be spread over a maximum period of four years, after consultation with the pay equity audit committee or the certified association referred to in subparagraph 3 of the first paragraph of section 76.2, where applicable.

In such a case, the instalments are annual and the amount of each instalment shall be equal. The first instalment shall be paid on the date of the posting under the second paragraph of section 76.4. The balance owing bears interest from that date. The interest shall be added to the subsequent instalments.

“76.5.2. An employer may not, to maintain pay equity, reduce the remuneration of the employees holding positions in the enterprise. For the purposes of this section, remuneration includes flexible pay and benefits having pecuniary value. However, it does not include a lump sum referred to in the second paragraph of section 76.5.”

12. Section 76.6 of the Act is amended by adding the following paragraph at the end:

“The same applies to an amount paid in the form of a lump sum under the second paragraph of section 76.5, in a case of failure to pay, for the purposes of the exercise of a remedy.”

13. The Act is amended by inserting the following section after section 76.6:

“76.6.1. Where an employee who has left the enterprise is entitled to an amount paid in the form of a lump sum, the employer shall notify the employee of that fact in writing. Despite section 76.5.1, the sum may not be paid in instalments.

If an employer pays a lump sum in instalments under section 76.5.1 and an employee entitled to it leaves the enterprise during the period over which the instalments are spread, the employer shall, not later than 15 days after the employee’s departure, pay the employee the balance owing of the lump sum as well as the applicable interest.”

14. Section 76.8 of the Act is amended

(1) by replacing “five” by “six”;

(2) by adding the following sentence at the end: “Where, under Chapter VI, a complaint has been filed or an investigation is being conducted, the period is extended until a final decision has been rendered on the complaint or the investigation has been completed.”

15. Section 93 of the Act is amended by inserting the following paragraph after the first paragraph:

“For the purposes of subparagraph 6 of the first paragraph, in the case of a complaint filed under the second paragraph of section 100 or an investigation conducted on its own initiative in relation to a pay equity audit for which the required postings were not made, the Commission may investigate only in respect of the last pay equity audit for which the postings should have been made.”

16. Section 101 of the Act is amended by replacing the third paragraph by the following paragraph:

“Despite the fourth paragraph of section 76.5, if the employer contravenes section 76.9, the Commission may determine that the interest on an adjustment is payable as of the date of the event leading to the adjustment.”

17. The Act is amended by inserting the following section after section 101:

“101.0.1. Every complaint filed under this Act shall briefly state the grounds on which it is based.

The Commission shall lend assistance to employees who seek help in drafting a complaint.

For the purposes of sections 96.1, 97, 99 and 100, a complaint is to be filed with the Commission using the form prescribed by the latter.”

18. Section 102.2 of the Act is amended

(1) by striking out the second sentence of the first paragraph;

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

“However, where an employer whose enterprise has more than one certified association representing employees in a single job class is the subject of a complaint filed by at least one of those associations under section 100, the Commission shall designate a conciliator. The designation shall take place not later than 60 days after the expiry of the time limit set out in the first paragraph of that section.

A conciliator may not have previously acted as an investigator in connection with a complaint referred to him.”

19. The Act is amended by inserting the following sections after section 102.2:

“102.2.1. The Commission may group complaints if they have the same juridical basis, are grounded on the same facts or raise the same points of law, or if circumstances permit. When grouping complaints, the Commission shall, to ensure fair representation of the parties, take into account the first paragraph of section 19.1, the second paragraph of section 21.1 and the second paragraph of section 103.0.1, where applicable.

“102.2.2. A conciliator designated under the second paragraph of section 102.2 has 120 days after being designated to meet with the parties and attempt to bring them to an agreement. The conciliator may extend that period by 60 days.”

20. Section 103 of the Act is amended

(1) by replacing “The agreement shall be signed” in the first paragraph by “Subject to section 103.0.1, the agreement shall be signed”;

(2) by striking out the second paragraph.

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

“103.0.1. An agreement reached during conciliation under the first paragraph of section 102.2 shall, if it concerns grouped complaints filed under section 100 in respect of an enterprise that has only one certified association representing employees in a single job class, be signed by the employer, the certified association having filed one of those complaints and the conciliator.

An agreement reached during conciliation under the second paragraph of section 102.2 shall, if it concerns grouped complaints, be signed by the employer and by at least one certified association or group of such associations. Within 30 days after being reached, the agreement shall also be ratified by one or more certified associations representing, for each job class concerned, a majority of employees. The agreement shall then be signed by the conciliator.

If it proves impossible to reach an agreement within the time set out in section 102.2.2, an agreement on the grouped complaints may be reached by the parties referred to in the second paragraph as long as the Commission has not determined measures under section 103.0.3. The agreement shall be ratified in accordance with the second paragraph.

If an agreement covers an employee who filed a complaint, the conciliator, or the parties in the case of an agreement referred to in the third paragraph, shall send the agreement to the Commission as soon as it is signed to enable the latter to promptly inform the employee that an agreement has been reached.

“103.0.2. An agreement reached in accordance with section 103.0.1 settles all complaints covered by the agreement and binds every certified association and, where applicable, every employee having filed such a complaint.

However, not later than 30 days after being notified of the agreement by the Commission, an employee may state in writing to the Commission his intention not to be bound by the agreement. In such a case, the employee’s complaint is maintained.

The notice sent to an employee by the Commission shall include a summary of the agreement, state how the employee may access the agreement and mention the employee’s right to refuse to be bound by it. The notice must be accompanied by a form allowing the employee to express his refusal.

“103.0.3. The Commission shall determine the measures to be taken to achieve or maintain pay equity in accordance with this Act where

- (1) it proves impossible to reach an agreement through conciliation;
- (2) an agreement was not reached within the time set out in section 102.2.2; or
- (3) an agreement was not ratified in accordance with the second paragraph of section 103.0.1.

The Commission shall do likewise in respect of a complaint filed by an employee who has stated his refusal to be bound by an agreement in accordance with the second paragraph of section 103.0.2.

The time allotted for the implementation of the measures is set by the Commission.”

22. Section 103.1 of the Act is amended

- (1) by replacing the first two paragraphs by the following paragraphs:

“In the case of a complaint filed under the second paragraph of section 96.1, the second paragraph of section 97 or section 99, the Commission may not determine compensation adjustments applicable prior to or require the use of information dating before the date that is five years before the date on which the complaint was filed.

In the case of a complaint filed under section 100, the Commission may not determine adjustments applicable prior to or require the use of information dating before the start date of the pay equity audit period covered by the complaint.”;

- (2) by striking out the last sentence of the third paragraph;

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

“In any other case in which the Commission conducts an investigation on its own initiative,

(1) if the investigation concerns an initial pay equity exercise, it may not determine compensation adjustments applicable prior to or require the use of information dating before the date that is five years before the date on which the investigation began; and

(2) if the investigation concerns a pay equity audit, it may not determine adjustments applicable prior to or require the use of information dating before the start date of the pay equity audit period covered by the investigation.”

23. Section 114 of the Act is amended

(1) by inserting “or the conduct of a pay equity audit” after “determination of adjustments in compensation” in subparagraph 1 of the first paragraph;

(2) by inserting “or the conduct of a pay equity audit” after “of a pay equity plan” in subparagraph 2 of the first paragraph;

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

“The provisions of a regulation made under the first paragraph may vary according to the number of employees in the enterprise.”

24. Section 115 of the Act is amended by replacing “section 76.1 or 76.3” and “section 76.8 or 76.9” in subparagraph 1 of the first paragraph by “section 76.1, 76.2.1 or 76.3” and “section 76.5.2, 76.6.1, 76.8 or 76.9”, respectively.

25. The Act is amended by replacing all occurrences of “partners advisory committee” by “pay equity advisory committee”.

TRANSITIONAL AND FINAL PROVISIONS

26. In any document, unless the context indicates otherwise, a reference to the partners advisory committee is a reference to the pay equity advisory committee.

27. The provisions of the Pay Equity Act (chapter E-12.001), as amended by this Act, apply to any complaint filed and investigation initiated before 10 April 2019, subject, in the case of a complaint referred to in the second paragraph of section 102.2, as amended by section 18, to the fact that

(1) if conciliation is in progress on that date, the conciliator in charge of the conciliation is deemed to be designated by the Commission on that date;

(2) despite subparagraph 1, if two pay equity audits for the same employer are the subject of complaints, the Commission designates a conciliator for the most recent pay equity audit only where the time limits applicable to the conciliation of the complaints relating to the previous pay equity audit have expired; and

(3) in the other cases, the Commission has 90 days from 10 April 2019 to designate a conciliator.

However, sections 76.5, 101 and 103.1 of the Pay Equity Act, as they read on 9 April 2019, continue to apply to any pay equity audit for which the posting under the second paragraph of section 76.4 was made before 10 April 2019.

28. If an employer is required to make a posting under section 76.3 of the Pay Equity Act, as replaced by section 9, within 12 months after 10 April 2019, the reference dates provided for in the third paragraph of section 76.1 of that Act, as amended by subparagraph *b* of paragraph 2 of section 5, apply to the employer only from the subsequent pay equity audit.

29. Section 76.2.1 of the Pay Equity Act, enacted by section 8, does not apply to an employer who is required to make a posting under section 76.3 of that Act, as replaced by section 9, within 90 days after 10 April 2019.

30. A pay equity audit committee, or the employer in the absence of such a committee, that made a posting under the first paragraph of section 76.3 of the Pay Equity Act before 10 April 2019 must, if the posting under the second paragraph of section 76.4 of that Act, as amended by section 10, is to be made after that date, include in the latter posting, for each of the events leading to adjustments, the start date and, where applicable, end date, or, where no adjustments are required, a notice to that effect.

Despite the applicable time limit to make the posting under the second paragraph of section 76.4, the posting may be made not later than 90 days after 10 April 2019.

However, the adjustments payable under section 76.5 of the Pay Equity Act, as amended by section 11, must be paid on the date on which the posting under the second paragraph of section 76.4 should have been made had it not been for the additional time granted under the second paragraph.

31. If, before 12 February 2019, the Commission, under section 101.1 of the Pay Equity Act, authorized an employer to conduct a pay equity audit on a date that is after 10 April 2019 even though the posting under the first paragraph of section 76.3 of that Act, without that authorization, should have been made before that date, the provisions of the Pay Equity Act, as they read on 9 April 2019, apply to the pay equity audit that is the subject of the Commission's decision.

32. The provisions of the Regulation respecting pay equity in enterprises where there are no predominantly male job classes (chapter E-12.001, r. 2) are deemed to apply, with the necessary modifications, in the context of a pay equity audit until those provisions are amended accordingly.

33. This Act comes into force on 10 April 2019.

2019, chapter 5 AN ACT TO ESTABLISH A SINGLE SCHOOL TAX RATE

Bill 3

Introduced by Mr. Eric Girard, Minister of Finance

Introduced 6 December 2018

Passed in principle 13 February 2019

Passed 16 April 2019

Assented to 17 April 2019

Coming into force: 1 July 2019, except

(1) sections 23 and 30 to 42, which come into force on 17 April 2019;

(2) section 4 insofar as it enacts sections 303.1, 303.4, 303.5 and 303.7 of the Education Act (chapter I-13.3), and section 24 insofar as it enacts the fourth paragraph of section 475 and the second paragraph of section 475.1 of that Act, which come into force on 1 July of the school year following the first school year the floor rate applied to all school boards.

Legislation amended:

Act respecting municipal taxation (chapter F-2.1)

Education Act (chapter I-13.3)

Act to reform the school tax system (2018, chapter 5)

Regulation amended:

Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies (chapter F-2.1, r. 12)

Explanatory notes

The purpose of this Act is to establish a single school tax rate applicable to all school boards established under the Education Act.

To that end, the Act provides that the single school tax rate is computed on the basis of an amount for financing school boards' local needs, which is established annually using the method prescribed by government regulation. The school tax rate is published in the *Gazette officielle du Québec*.

The Act gives the Minister of Education and Higher Education the power to pay a fiscal balance subsidy to any school board to ensure full financing of its local needs not covered by the tax.

(cont'd on next page)

Explanatory notes *(cont'd)*

The Act provides for a transitional school tax system as of the school year 2019–2020 which, based on the amounts allocated annually for that purpose by the Minister and in accordance with the computations it includes, allows the school tax rate applicable to the various school boards to gradually decrease until a floor rate, determined for the duration of the transition, applies to all school boards.

The Act repeals various measures established by the Act to reform the school tax system, in particular to abolish the school tax regions and to allow school boards to continue collecting the school tax. However, the exemption introduced by that Act for the first \$25,000 of the value of immovables subject to the school tax is maintained.

Lastly, the Act contains various consequential provisions.



Chapter 5

AN ACT TO ESTABLISH A SINGLE SCHOOL TAX RATE

[Assented to 17 April 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

EDUCATION ACT

1. Section 114 of the Education Act (chapter I-13.3) is amended by striking out the last sentence of the first paragraph.

2. Section 118 of the Act is amended

(1) by striking out the last sentence of the first paragraph;

(2) by striking out the last sentence of the second paragraph.

3. Section 302 of the Act is amended

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

“(2.1) “**adjusted standardized assessment**” means the value of the standardized assessment or, if there is a variation in the municipality’s standardized assessment of taxable immovables resulting from the coming into force of its assessment roll, the adjusted value obtained after averaging the variation in the standardized assessment in accordance with the provisions of Division IV.3 of Chapter XVIII of the Act respecting municipal taxation, with the necessary modifications;”;

(2) by inserting “or trust” after “person” in paragraph 4;

(3) by striking out the definition of “**school tax region**”.

4. Section 303 of the Act is replaced by the following:

“§2. — *Levy and determination of the school tax*

“**303.** For each school year, a school tax is levied on every taxable immovable.

The tax is levied on the value of the adjusted standardized assessment of the immovable that exceeds \$25,000.

“**303.1.** The school tax rate is the same for all taxable immovables.

It is computed annually, in accordance with section 303.4.

“303.2. The clerk of a municipal body having jurisdiction in property assessment shall provide every school board all or part of whose territory is included in the body’s territory with a certified copy of the assessment roll of the taxable immovables situated in the common territory and a certificate attesting the standardizing factor for that roll.

The clerk shall send the copy within 15 days after the day on which the Minister of Municipal Affairs, Regions and Land Occupancy communicates the standardizing factor for the municipal fiscal year in which the roll comes into force to the body.

The copy is provided on payment of the fees payable for the issue of copies of municipal documents.

“303.3. Each year, every school board shall send the Minister the information he considers necessary for computing the school tax rate, in the form determined by the Minister.

The information shall be sent on or before 1 May for the school year beginning on the next 1 July and be based on the assessment roll that is up to date on 1 April of the current school year for all taxable immovables situated in the school board’s territory.

“303.4. The school tax rate for a school year corresponds to the proportion that the amount for financing local needs for all school boards for the school year, computed using the method prescribed by a regulation made under section 455.1, minus the total standardizing compensation referred to in section 303.5, is of the adjusted standardized assessment of all taxable immovables as at 1 April preceding the school year.

The proportion is multiplied by 100 to express the rate in dollars per \$100 of adjusted standardized assessment. The rate is expressed as a five-decimal number. The fifth decimal is increased by 1 if the sixth is greater than 4.

“303.5. The total standardizing compensation corresponds to the sum of the most recent standardizing compensation amounts computed for each school board under section 35 of the Act to establish a single school tax rate (2019, chapter 5).

“303.6. The maximum school tax rate is \$0.35 per \$100 of the adjusted standardized assessment of all taxable immovables.

The maximum rate is applied where the computation of the school tax rate results in a higher rate.

303.7. The Minister shall publish the school tax rate in the *Gazette officielle du Québec* and give notice of it to the school boards and the Comité de gestion de la taxe scolaire de l'île de Montréal, not later than 15 June preceding the school year concerned.

“§3. — *Collection of the school tax*”.

5. Section 304 of the Act is amended

(1) by replacing “An immovable” and “is taxable” in the first paragraph by “The school tax levied on an immovable” and “shall be collected”, respectively;

(2) by replacing “the immovable is taxable” and “levied by” in the second paragraph by “the school tax shall be collected” and “intended for”, respectively.

6. Section 305 of the Act is amended by replacing “An immovable” and “is taxable” by “The school tax levied on an immovable” and “shall be collected”, respectively.

7. Section 306 of the Act is amended

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

“The school tax levied on an immovable owned by a natural person to whom sections 304 and 305 do not apply and who has elected to pay the school tax to a school board shall be collected exclusively by that school board.”;

(2) by replacing “levy” in the second paragraph by “destination”.

8. Section 307 of the Act is amended

(1) by replacing “An immovable” and “is taxable” in the first paragraph by “The school tax levied on an immovable” and “shall be collected”, respectively;

(2) by replacing “to be levied” and “levied by” in the second paragraph by “to be collected” and “intended for”, respectively.

9. Section 308, the heading of subdivision 2 before section 310, and sections 310 to 312 of the Act are repealed.

10. Section 313 of the Act is amended by striking out the first paragraph.

11. The heading of subdivision 3 before section 314 of the Act is struck out.

12. Section 314 of the Act is replaced by the following section:

“314. After 1 July of the school year concerned, the director general of the school board shall have a request for payment of school taxes sent to every owner of a taxable immovable, except where the collection of the school tax is entrusted to another school board under section 304 or 307.”

13. Section 316 of the Act is replaced by the following section:

“316. Interest is payable on school taxes at the rate applicable under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002) on the day the notice required under section 303.7 is published in the *Gazette officielle du Québec*. The notice shall mention the applicable interest rate.

The rate applies to all taxes payable, from 1 July of the school year to which the notice referred to in the first paragraph applies.

Every tax bill shall clearly state the applicable interest rate and the fact that the rate may be changed in accordance with this section.”

14. Section 317 of the Act is amended by inserting “, except where an owner’s annual tax bill is for an amount under \$2” at the end.

15. Section 343 of the Act is amended by inserting “by the owner of the immovable” after “If the right of redemption is exercised” in the second paragraph.

16. Section 344 of the Act is amended by replacing “shall be sold at auction or by private sale, as the school board may determine” by “shall be disposed of in accordance with the regulation referred to in the second paragraph of section 272”.

17. Section 434.1 of the Act is replaced by the following section:

“434.1. The Comité shall collect the school tax intended, under sections 304 to 307, for any of the school boards situated in whole or in part on the island of Montréal.

To that end, it shall exercise the functions and powers the law confers on school boards, with the necessary modifications.”

18. Sections 434.2 to 434.4 of the Act are repealed.

19. Section 434.5 of the Act is amended by replacing the first paragraph by the following paragraph:

“Each year, every school board on the island of Montréal shall, by resolution of its council of commissioners, require from the Comité the payment of the amount for financing local needs computed using the method prescribed by a regulation made under section 455.1.”

20. Sections 435 and 436 of the Act are repealed.

21. Section 439 of the Act is amended by replacing the introductory clause and paragraph 1 by the following:

“**439.** The Comité shall, for each school year, apportion the amount for financing local needs and the investment income of all or part of that amount according to the following rules:

(1) every school board on the island of Montréal shall, not later than 3 January of each year, receive the amount for financing local needs computed using the method prescribed by a regulation made under section 455.1;”.

22. Sections 440 to 443 of the Act are repealed.

23. Section 455.1 of the Act is replaced by the following section:

“**455.1.** The Government shall, by regulation, prescribe the method for computing the amount referred to in section 303.4 for financing local needs for a school board. The method must make it possible to determine basic financing and financing that takes the number of students into account.

The method for computing basic financing may vary according to categories of school boards and types of activities.

The method for computing financing that takes the number of students into account may include rules for establishing the number of eligible students and may vary according to categories of students, weighting indexes applicable to students, measures to mitigate the impact of a decline in the number of students in a school board, and categories of school boards.

The regulation may provide for the indexing of the amounts included in the computation method.”

24. Sections 475 and 475.1 of the Act are replaced by the following sections:

“**475.** The Minister shall, in the budgetary rules referred to in section 472, provide for the payment of a fiscal balance subsidy to allow each school board to obtain the amount for financing local needs computed using the method prescribed by a regulation made under section 455.1.

The subsidy corresponds to the difference between that amount and the school tax proceeds for the year concerned established on the basis of the assessment roll referred to in section 303.3. It is paid in equal parts not later than 31 July and 31 October of the year concerned.

The school boards shall send the Minister the information he considers necessary for computing the fiscal balance subsidy, on the date and in the form determined by the Minister.

The Minister shall also, in those budgetary rules, provide for the payment to the school boards and to the Comité de gestion de la taxe scolaire de l'île de Montréal of compensation for loss of revenue incidental to the taxation in an amount corresponding to the last compensation that was paid to them under section 40 of the Act to establish a single school tax rate (2019, chapter 5), where applicable.

“475.0.1. Where the sum of the school tax proceeds and the fiscal balance subsidy provided for in section 475 does not correspond to the amount for financing local needs computed using the method prescribed by a regulation made under section 455.1, the difference between the sum and the amount is taken into account in establishing the subsidy amounts granted under the budgetary rules referred to in section 472 and may be considered to stand in lieu of a subsidy, in whole or in part.

The first paragraph does not apply to a school board on the island of Montréal where the sum of the school tax proceeds and the fiscal balance subsidy is greater than the amount for financing local needs for that school board.

“475.1. A fiscal balance subsidy intended for a school board on the island of Montréal under section 475 is paid to the Comité de gestion de la taxe scolaire de l'île de Montréal.

The same applies to the compensation for loss of revenue incidental to the taxation.”

25. Schedule I to the Act is repealed.

AMENDING PROVISIONS

ACT RESPECTING MUNICIPAL TAXATION

26. Section 495 of the Act respecting municipal taxation (chapter F-2.1) is amended by replacing “taxation power” by “taxation-related power”.

ACT TO REFORM THE SCHOOL TAX SYSTEM

27. Sections 6 to 12, 14, 16 to 26, 28 to 35, 40 to 50, 56, 58, 68 to 72, 74 and 75, paragraph 1 of section 76, sections 77, 78, 80 and 81, paragraph 1 of section 82, and sections 83, 85 and 87 to 95 of the Act to reform the school tax system (2018, chapter 5) are repealed.

28. Section 96 of the Act is amended

(1) by replacing “2020” in the introductory clause of the first paragraph by “2019”;

(2) by striking out the portion after subparagraph 2 of the first paragraph.

REGULATION RESPECTING THE MUNICIPAL AND SCHOOL TAX SYSTEM APPLICABLE TO THE GOVERNMENTS OF THE OTHER PROVINCES, FOREIGN GOVERNMENTS AND INTERNATIONAL BODIES

29. Section 7 of the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies (chapter F-2.1, r. 12) is amended by replacing “. If the school tax in lieu of which the sum stands is not collected by a local municipality, the word “municipality” in the Regulation” in the second paragraph by “and the word “municipality””.

TRANSITIONAL PROVISIONS

30. Sections 31 to 42 apply for the purpose of computing the school tax rate applicable for the school year 2019–2020 and subsequent school years. They cease to have effect on the coming into force of section 4, insofar as it enacts sections 303.1, 303.4, 303.5 and 303.7 of the Education Act (chapter I-13.3).

31. Subject to sections 38 and 39, the applicable school tax rate is determined by school board.

It is determined annually, in accordance with sections 32 and 34.

32. The school tax rate applicable to a school board for a school year corresponds to the proportion that the amount for financing local needs for the school board for the school year, computed using the method prescribed by a regulation made under section 455.1 of the Education Act, as enacted by section 23, minus the increased standardizing compensation provided for in section 33 for the school board for the school year, is of the adjusted standardized assessment, as at 1 April preceding the school year, of all taxable immovables included in the school board’s property tax base.

The proportion is multiplied by 100 to express the rate in dollars per \$100 of adjusted standardized assessment. The rate is expressed as a five-decimal number. The fifth decimal is increased by 1 if the sixth is greater than 4.

If the school tax rate computed for a school board is greater than the school tax rate it applied the previous year, the latter rate applies.

33. The increased standardizing compensation for a school board whose school tax rate the previous school year was greater than the floor rate is equal to the sum of

(1) the standardizing compensation computed for the school board for the previous school year; and

(2) the standardizing compensation increase computed for the school board in accordance with section 36 for the school year concerned.

For the school year 2019–2020, the amount deemed to have stood in lieu of the standardizing compensation for the school board for the school year 2018–2019 is computed

(1) by determining the balance subsidy obtained by the school board for the school year 2018–2019 under any of paragraphs 17 to 19 of section 87 of the Act to reform the school tax system (2018, chapter 5);

(2) by multiplying by \$25,000 the number of taxable immovables included in the school board's property tax base for the year concerned and whose adjusted standardized assessment is greater than \$25,000;

(3) by adding the aggregate value of the adjusted standardized assessment of all taxable immovables included in the school board's property tax base for the year concerned and whose adjusted standardized assessment is \$25,000 or less to the amount obtained under subparagraph 2;

(4) by multiplying the amount obtained under subparagraph 3 by the school tax rate applicable to the school board the previous year; and

(5) by subtracting the amount obtained under subparagraph 4 from the amount determined under subparagraph 1.

34. The school tax floor rate is \$0.10540 per \$100 of the adjusted standardized assessment of the taxable immovables.

Section 32 does not apply to a school board to which the school tax floor rate applied the previous school year. In such a case, the floor rate applies to that school board for any school year.

If the school tax rate computed for a school board is lower than the floor rate, the floor rate applies.

35. The fiscal balance subsidy provided for in section 475 of the Education Act, as enacted by section 24, includes a standardizing compensation intended to make it possible, ultimately, to apply a single school tax rate to all school boards.

The standardizing compensation for a school board is computed

(1) by determining the fiscal balance subsidy provided for under section 475 of the Education Act, as enacted by section 24, for the year concerned;

(2) by multiplying by \$25,000 the number of taxable immovables included in the school board's property tax base for the year concerned and whose adjusted standardized assessment is greater than \$25,000;

(3) by adding the aggregate value of the adjusted standardized assessment of all taxable immovables included in the school board's property tax base for the year concerned and whose adjusted standardized assessment is \$25,000 or less to the amount obtained under subparagraph 2;

(4) by multiplying the amount obtained under subparagraph 3 by the floor rate or by the reduced rate; and

(5) by subtracting the amount obtained under subparagraph 4 from the amount determined under subparagraph 1.

36. Each school year, an amount is allocated to the increase in the standardizing compensations by the minister responsible for the administration of the Education Act out of the appropriations granted for that purpose by Parliament.

The standardizing compensation increase is granted for a school year to a school board to which the floor rate did not apply the previous school year and corresponds to the product obtained by multiplying the amount allocated to the increase in the standardizing compensations for that year by the proportion that the difference in the tax proceeds to be eliminated for the school board for that school year is of the sum of the differences in the tax proceeds to be eliminated for all school boards to which the floor rate did not apply the previous school year, in whole or in part.

37. The difference in the tax proceeds to be eliminated for a school board by school year is computed

(1) by dividing by 100 the adjusted standardized assessment of all taxable immovables included in the school board's property tax base for the year concerned;

(2) by subtracting the floor rate from the school tax rate applicable to the school board the previous year; and

(3) by multiplying the amount obtained under paragraph 1 by the amount obtained under paragraph 2.

38. The school tax rate applicable to an English language school board is determined by portion of territory. The rate determined for a portion of territory corresponds to the tax rate applicable to the French language school board established in the same portion of territory.

Consequently, the following computation rules apply with regard to an English language school board:

(1) no standardizing compensation increase is granted to the school board under the second paragraph of section 36;

(2) for the purpose of determining the sum of the differences in the tax proceeds to be eliminated for all school boards in accordance with the second paragraph of section 36, a difference in the tax proceeds to be eliminated is computed for any school board to which the floor rate did not apply the previous school year, in whole or in part;

(3) the difference in the tax proceeds to be eliminated for the school board is computed

(a) by dividing by 100 the adjusted standardized assessment of all taxable immovables included in the school board's property tax base by portion of territory for the year concerned;

(b) by subtracting the floor rate from the school tax rate applicable the previous year by portion of territory;

(c) by multiplying the amount obtained under subparagraph *a* by the amount obtained under subparagraph *b*; and

(d) by adding together the amounts obtained under subparagraph *c* for all of the school board's portions of territory.

39. Despite section 38, the school tax rate applicable to a school board on the island of Montréal is determined for all school boards on the island of Montréal.

For the purposes of the computations provided for in sections 32, 33, 35, 36 and 37, the school boards on the island of Montréal are deemed to be one single French language school board whose value is equal to the sum of the values attributable to each of the school boards on the island of Montréal.

40. The Minister must, in the budgetary rules referred to in section 472 of the Education Act, provide for payment to the school boards and to the Comité de gestion de la taxe scolaire de l'île de Montréal of compensation for loss of revenue incidental to the taxation.

The purpose of the compensation intended for the school boards is to make up for the loss of revenue from arrears, and the purpose of the compensation intended for the Comité de gestion de la taxe scolaire de l'île de Montréal is to make up for the loss of revenue called additional revenue.

The compensation intended for a school board on the island of Montréal is paid to the Comité de gestion de la taxe scolaire de l'île de Montréal.

41. The floor rate applies to all school boards as soon as the minister responsible for the administration of the Education Act finds that the rate corresponds to the proportion that the amount for financing local needs for all school boards for the school year, computed using the method prescribed by a regulation made under section 455.1 of the Education Act, as enacted by section 23, minus the sum of the standardizing compensation amounts for the previous school year and the increase referred to in the first paragraph of section 36 for the school year, is of the adjusted standardized assessment of all taxable immovables as at 1 April preceding the school year, such proportion being multiplied and expressed in accordance with the second paragraph of section 32.

42. The minister responsible for the administration of the Education Act publishes the school tax rates applicable to the school boards in the *Gazette officielle du Québec* and gives notice of them to the school boards and the Comité de gestion de la taxe scolaire de l'île de Montréal, not later than 15 June preceding the school year concerned.

The reference to section 303.7 of the Education Act, in section 316 of that Act as enacted by section 13 of this Act, must be read as a reference to section 42 of this Act.

FINAL PROVISION

43. This Act comes into force on 1 July 2019, except

(1) sections 23 and 30 to 42, which come into force on 17 April 2019;

(2) section 4 insofar as it enacts sections 303.1, 303.4, 303.5 and 303.7 of the Education Act (chapter I-13.3), and section 24 insofar as it enacts the fourth paragraph of section 475 and the second paragraph of section 475.1 of that Act, which come into force on 1 July of the school year following the first school year the floor rate applied to all school boards.

2019, chapter 6

AN ACT TO AMEND THE RULES GOVERNING THE APPOINTMENT AND DISMISSAL OF THE ANTI-CORRUPTION COMMISSIONER, THE DIRECTOR GENERAL OF THE SÛRETÉ DU QUÉBEC AND THE DIRECTOR OF CRIMINAL AND PENAL PROSECUTIONS

Bill 1

Introduced by Madam Geneviève Guilbault, Minister of Public Security

Introduced 29 November 2018

Passed in principle 28 February 2019

Passed 15 May 2019

Assented to 15 May 2019

Coming into force: 15 May 2019

Legislation amended:

Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1)

Public Service Act (chapter F-3.1.1)

Anti-Corruption Act (chapter L-6.1)

Police Act (chapter P-13.1)

Regulation amended:

Regulation respecting the ethics and professional conduct of public office holders (chapter M-30, r. 1)

Explanatory notes

This Act makes changes to the modes of appointment and dismissal of the Anti-Corruption Commissioner, the Director General of the Sûreté du Québec and the Director of Criminal and Penal Prosecutions.

Under the Act, the above-mentioned persons are appointed by the National Assembly on a motion of the Prime Minister and with the approval of two-thirds of the Members. Before being proposed by the Prime Minister, a person must meet with Members at a single in camera meeting, and, to that end, the Prime Minister must designate a Member from his or her party and request the leader of each other authorized party represented in the National Assembly to do likewise. The Act requires the Members

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Explanatory notes (*cont'd*)

to submit, within 15 days after the Prime Minister's request, a joint report to the Prime Minister containing each Member's recommendation regarding the candidacy of the person they met with, and specifies that the report is confidential.

The Act provides that, subject to certain causes for dismissal already provided for in the Police Act in the case of the Commissioner and that of the Director General of the Sûreté du Québec, the persons so appointed may be dismissed only by the National Assembly, for cause, on a motion of the Prime Minister and with the approval of two-thirds of the Members, after the minister concerned receives a written report from the Commission de la fonction publique. Before presenting a motion for dismissal, the Prime Minister must designate a Member from his or her party and request the leader of each other authorized party represented in the National Assembly to do likewise. A summary of the report of the Commission de la fonction publique is to be made available to the designated Members for consultation at a single in camera meeting.

Furthermore, the Act provides that the persons so appointed may not be suspended without remuneration by the Government except for cause, on the recommendation of the minister concerned after the latter receives a written report from the Commission de la fonction publique, and specifies that the suspension may not exceed three months.

The Act also contains other special rules for certain appointments and dismissals. A selection process is thus established for the appointment of the Director General of the Sûreté du Québec, who is to be appointed for a non-renewable seven-year term.

In the case of the Director of Criminal and Penal Prosecutions, the Minister of Justice must make a recommendation to the Prime Minister before the National Assembly can begin the appointment or dismissal process.

Various other amendments are made in connection with the proposed changes to the modes of appointment and dismissal.

Lastly, the Act contains transitional and consequential provisions.



Chapter 6

AN ACT TO AMEND THE RULES GOVERNING THE APPOINTMENT AND DISMISSAL OF THE ANTI-CORRUPTION COMMISSIONER, THE DIRECTOR GENERAL OF THE SÛRETÉ DU QUÉBEC AND THE DIRECTOR OF CRIMINAL AND PENAL PROSECUTIONS

[Assented to 15 May 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ANTI-CORRUPTION ACT

1. Section 2 of the Anti-Corruption Act (chapter L-6.1) is amended by replacing paragraph 1.1 by the following paragraph:

“(1.1) a contravention of any of sections 27.5 to 27.11 and 27.13 of the Act respecting contracting by public bodies (chapter C-65.1);”

2. Section 5 of the Act is replaced by the following section:

“**5.** On a motion of the Prime Minister and with the approval of two-thirds of its Members, the National Assembly appoints the Commissioner.

The person proposed by the Prime Minister is chosen from among the candidates declared qualified to hold the office by the selection committee formed for that purpose.

Before being proposed by the Prime Minister, the person must meet with Members at a single in camera meeting. To that end, the Prime Minister designates a Member from his or her party and requests the leader of each other authorized party represented in the National Assembly to do likewise.

Within 15 days after the request, the Members must submit a joint report to the Prime Minister containing each Member’s recommendation regarding the candidacy of the person they met with. The report is confidential.”

3. Section 5.1 of the Act is amended by replacing “three” in the fourth paragraph by “two”.

4. Section 5.2 of the Act is amended by adding the following sentence at the end of the second paragraph: “The Minister informs the President of the National Assembly without delay, in writing, of such a resignation.”

5. The Act is amended by inserting the following section after section 5.2:

“5.2.1. Subject to a dismissal under a provision of the Police Act (chapter P-13.1), the Commissioner may be dismissed only by the National Assembly, for cause, on a motion of the Prime Minister and with the approval of two-thirds of its Members, after the Minister receives a written report from the Commission de la fonction publique.

Before presenting a motion for the dismissal of the Commissioner, the Prime Minister designates a Member from his or her party and requests the leader of each other authorized party represented in the National Assembly to do likewise. A summary of the report of the Commission de la fonction publique is made available to the designated Members for consultation at a single in camera meeting.”

6. The Act is amended by inserting the following section before section 5.3:

“5.2.2. The Commissioner may not be suspended without remuneration by the Government except for cause, on the recommendation of the Minister after the latter receives a written report from the Commission de la fonction publique. The suspension may not exceed three months.”

7. Section 5.4 of the Act is amended by striking out the first paragraph.

8. Section 8.2 of the Act is amended by adding the following paragraph at the end:

“Associate Commissioners may not be dismissed or suspended without remuneration by the Government except for cause, on the recommendation of the Minister after the latter receives a written report from the Commission de la fonction publique. The suspension may not exceed three months.”

POLICE ACT

9. Section 56 of the Police Act (chapter P-13.1) is replaced by the following sections:

“56. On a motion of the Prime Minister and with the approval of two-thirds of its Members, the National Assembly shall appoint the Director General.

The person proposed by the Prime Minister shall be chosen from among the candidates declared fit to hold the office by the selection committee formed for that purpose.

Before being proposed by the Prime Minister, the person shall meet with Members at a single in camera meeting. To that end, the Prime Minister shall designate a Member from his or her party and request the leader of each other authorized party represented in the National Assembly to do likewise.

Within 15 days after the request, the Members shall submit a joint report to the Prime Minister containing each Member's recommendation regarding the candidacy of the person they met with. The report shall be confidential.

“56.1. The Director General shall be appointed for a non-renewable seven-year term.

“56.2. In the year preceding the expiry of the Director General's term or as soon as the office becomes vacant, the Minister shall publish a notice inviting interested persons to apply for the office of Director General or to propose the name of a person they consider fit to hold that office, in accordance with the procedure the Minister determines.

The Minister shall also form a selection committee. The committee shall be made up of the Deputy Minister of Public Security, a former director of police recommended by the Association des directeurs de police du Québec, a person recommended by bodies representing the municipal sector, a person chosen by the Minister from among persons who work in a community sector organization and the executive director of the École nationale de police du Québec.

The selection committee shall promptly evaluate the candidates on the basis of their knowledge, particularly of the law enforcement community and the applicable law, their experience and their qualifications, according to the criteria determined by government regulation. Without delay, the committee shall present to the Minister a report in which it lists the candidates it has met whom it considers fit to hold the office of Director General. All information and documents regarding the candidates and the proceedings of the committee are confidential.

If, once the evaluation is concluded, fewer than two candidates are considered fit to hold the office of Director General, the Minister must publish a new invitation for applications.

The members of the selection committee shall receive no remuneration, except in the cases, on the conditions and to the extent that may be determined by the Government. They are, however, entitled to reimbursement of the expenses incurred in the performance of their duties, on the conditions and to the extent determined by the Government.

“56.3. At the expiry of his or her term, the Director General shall remain in office until replaced.

The Director General may resign at any time by giving written notice to the Minister. The Minister shall inform the President of the National Assembly without delay, in writing, of such a resignation.

“56.4. In an urgent situation requiring prompt intervention, or in a presumed case of serious fault, the Minister may provisionally relieve the Director General from his or her duties, with remuneration.

“56.5. Subject to a dismissal under a provision of this Act, the Director General may be dismissed only by the National Assembly, for cause, on a motion of the Prime Minister and with the approval of two-thirds of its Members, after the Minister receives a written report from the Commission de la fonction publique.

Before presenting a motion for the dismissal of the Director General, the Prime Minister shall designate a Member from his or her party and request the leader of each other authorized party represented in the National Assembly to do likewise. A summary of the report of the Commission de la fonction publique shall be made available to the designated Members for consultation at a single in camera meeting.

“56.5.1. The Director General may not be suspended without remuneration by the Government except for cause, on the recommendation of the Minister after the latter receives a written report from the Commission de la fonction publique. The suspension may not exceed three months.

“56.6. Deputy directors shall be appointed by the Government on the recommendation of the Director General.

“56.7. The Director General and deputy directors must meet the conditions set out in the first paragraph of section 115, except subparagraph 4.

The Government shall determine their remuneration, employee benefits and other conditions of employment; the Director General’s remuneration, once set, may not be reduced.

“56.8. Where the Director General is absent or unable to act, the Minister may designate a deputy director to act in that capacity for the duration of the absence or inability.

Where the position of Director General is vacant following a resignation or otherwise, the Minister may designate a deputy director to act as interim director general for a period not exceeding 18 months.

“56.9. Senior officers other than the Director General and deputy directors shall be appointed by the Minister on the recommendation of the Director General.

Junior officers, constables and auxiliary constables shall be appointed by the Director General.”

10. Section 57 of the Act is replaced by the following section:

“57. Except with regard to the Director General and deputy directors, the salary of the members and cadets of the Sûreté du Québec shall be determined by the Government. Their pay scales and classifications and the other conditions for the exercise of their functions shall be established by the Government.”

11. Sections 58 and 59 of the Act are repealed.

**ACT RESPECTING THE DIRECTOR OF CRIMINAL AND PENAL
PROSECUTIONS**

12. Section 2 of the Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1) is replaced by the following section:

“2. On a motion of the Prime Minister and with the approval of two-thirds of its Members, the National Assembly appoints a Director.

The person proposed by the Prime Minister must be the one recommended by the Minister of Justice, be an advocate with at least 10 years’ practice and be chosen from a list of persons who have been declared qualified to hold the office by the selection committee formed for that purpose.

Before being proposed by the Prime Minister, the person must meet with Members at a single in camera meeting. To that end, the Prime Minister designates a Member from his or her party and requests the leader of each other authorized party represented in the National Assembly to do likewise.

Within 15 days after the request, the Members must submit a joint report to the Prime Minister containing each Member’s recommendation regarding the candidacy of the person they met with. The report is confidential.”

13. Section 3 of the Act is amended by inserting the following paragraph after the third paragraph:

“If, once the evaluation is concluded, fewer than two candidates are considered qualified to hold the office of Director, the Minister must publish a new invitation for applications.”

14. Section 4 of the Act is amended by adding the following sentence at the end: “The Minister informs the President of the National Assembly without delay, in writing, of such a resignation.”

15. Section 6 of the Act is amended

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

“The Director may be dismissed only by the National Assembly, for cause, on a motion of the Prime Minister following a recommendation made by the Minister to that effect and with the approval of two-thirds of its Members, after the Minister receives a written report from the Commission de la fonction publique.

Before presenting a motion for the dismissal of the Director, the Prime Minister designates a Member from his or her party and requests the leader of each other authorized party represented in the National Assembly to do likewise. A summary of the report of the Commission de la fonction publique is made available to the designated Members for consultation at a single in camera meeting.

The Director may not be suspended without remuneration by the Government except for cause, on the recommendation of the Minister after the latter receives a written report from the Commission de la fonction publique. The suspension may not exceed three months.”;

(2) by replacing “or the Deputy Director from their duties” in the second paragraph by “from duties”.

16. The Act is amended by inserting the following section after section 6:

“6.1. The Deputy Director may not be dismissed or suspended without remuneration by the Government except for cause, on the recommendation of the Minister after the latter receives a written report from the Commission de la fonction publique. The suspension may not exceed three months.

In an urgent situation requiring prompt intervention, or in a presumed case of serious fault, the Minister may provisionally relieve the Deputy Director from duties, with remuneration.”

17. Section 9 of the Act is amended

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

“The Director defines the duties of the Deputy Director. If the Director is absent or unable to act, the Deputy Director replaces the Director. The Deputy Director also replaces the Director, for a period not exceeding 18 months, if the latter’s position is vacant following a resignation or otherwise.”;

(2) by replacing “six” in the second paragraph by “12”.

PUBLIC SERVICE ACT

18. Section 115 of the Public Service Act (chapter F-3.1.1) is amended by replacing subparagraphs 3 and 4 of the first paragraph by the following subparagraphs:

“(3) report in writing to the Minister of Justice, after conducting an inquiry, on whether there is sufficient cause to dismiss or to suspend without remuneration the Director of Criminal and Penal Prosecutions or the Deputy Director of Criminal and Penal Prosecutions as provided for in section 6 or 6.1 of the Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1);

“(4) report in writing to the Minister of Public Security, after conducting an inquiry, on whether there is sufficient cause to dismiss or to suspend without remuneration the Anti-Corruption Commissioner or an Associate Commissioner as provided for in section 5.2.1, 5.2.2 or 8.2 of the Anti-Corruption Act (chapter L-6.1);

“(5) report in writing to the Minister of Public Security, after conducting an inquiry, on whether there is sufficient cause to dismiss or to suspend without remuneration the Director General of the Sûreté du Québec as provided for in section 56.5 or 56.5.1 of the Police Act (chapter P-13.1).”

REGULATION RESPECTING THE ETHICS AND PROFESSIONAL CONDUCT OF PUBLIC OFFICE HOLDERS

19. Section 37 of the Regulation respecting the ethics and professional conduct of public office holders (chapter M-30, r. 1) is amended by inserting “appointed by the National Assembly or” after “holder” in the first paragraph.

TRANSITIONAL AND FINAL PROVISIONS

20. The Director General of the Sûreté du Québec in office on 15 May 2019 continues his or her term for the time and on the conditions set out in his or her deed of appointment, as if the Director General had been appointed in accordance with section 56 of the Police Act (chapter P-13.1), enacted by section 9. Consequently, section 56.5 of the Police Act, as enacted by section 9, applies to the Director General.

21. The Director of Criminal and Penal Prosecutions in office on 15 May 2019 continues his or her term for the time and on the conditions set out in his or her deed of appointment, except the conditions regarding dismissal or suspension by the Government, as if the Director had been appointed in accordance with section 2 of the Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1), enacted by section 12. Consequently, section 6 of the Act respecting the Director of Criminal and Penal Prosecutions, as amended by section 15, applies to the Director.

22. This Act comes into force on 15 May 2019.

2019, chapter 7
APPROPRIATION ACT NO. 2, 2019–2020

Bill 24

Introduced by Mr. Christian Dubé, Minister Responsible for Government Administration
and Chair of the Conseil du trésor

Introduced 9 May 2019

Passed in principle 9 May 2019

Passed 9 May 2019

Assented to 15 May 2019

Coming into force: 15 May 2019

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund, for the 2019–2020 fiscal year, a sum not exceeding \$46,477,904,446.00, including \$219,600,000.00 for the payment of expenditures chargeable to the 2020–2021 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 forecasts for the special funds for the 2019–2020 fiscal year, and the excess special fund expenditures and investments for the 2017–2018 fiscal year.



Chapter 7

APPROPRIATION ACT NO. 2, 2019–2020

[Assented to 15 May 2019]

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 \$46,477,904,446.00 to defray part of the Expenditure Budget of Québec tabled in the National Assembly for the 2019–2020 fiscal year, for which provision has not otherwise been made, including an amount of \$219,600,000.00 for the payment of expenditures chargeable to the 2020–2021 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 \$17,102,624,254.00 of the appropriations voted pursuant to Appropriation Act No. 1, 2019–2020 (2019, chapter 3).

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 10.0%, excluding, where applicable, the portion of the appropriation for which provision has been made.

4. The balance of the expenditure and investment forecasts for the special funds listed in Schedule 3 is approved for the 2019–2020 fiscal year.

5. The excess special fund expenditures and investments for the 2017–2018 fiscal year listed in Schedule 4 are approved.

6. This Act comes into force on 15 May 2019.

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES ET HABITATION

PROGRAM 1

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|-------------------------------------|---------------|
| Support for Departmental Activities | 44,804,700.00 |
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PROGRAM 2

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| Municipal Infrastructure Modernization | 321,300,500.00 |
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PROGRAM 3

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| Compensation in Lieu of Taxes and Support to Municipalities | 130,584,175.00 |
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PROGRAM 4

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| Development of the Regions and Territories | 143,333,738.00 |
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PROGRAM 5

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| Promotion and Development of Greater Montréal | 19,251,527.00 |
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PROGRAM 6

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| Commission municipale du Québec | 7,388,175.00 |
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PROGRAM 7

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| Housing | 455,058,000.00 |
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| | 1,121,720,815.00 |

AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1

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|---|----------------|
| Bio-food Business Development, Training and Food Quality | 272,247,225.00 |
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PROGRAM 2

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| Government Bodies | 327,053,875.00 |
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| | 599,301,100.00 |

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1

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|-----------------------------------|---------------|
| Support for the Conseil du trésor | 65,941,125.00 |
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PROGRAM 2

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| Support for Government Operations | 159,692,250.00 |
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PROGRAM 3

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| Commission de la fonction publique | 4,242,225.00 |
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PROGRAM 4

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| Retirement and Insurance Plans | 3,333,375.00 |
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PROGRAM 5

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| Contingency Fund | 1,163,797,200.00 |
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| | 1,397,006,175.00 |
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CONSEIL EXÉCUTIF

PROGRAM 1

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| Lieutenant-Governor's Office | 568,800.00 |
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PROGRAM 2

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| Support Services for the Premier and the Conseil exécutif | 71,744,400.00 |
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PROGRAM 3

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| Canadian Relations | 10,542,225.00 |
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PROGRAM 4

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| Aboriginal Affairs | 204,692,525.00 |
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PROGRAM 5

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| Youth | 34,821,000.00 |
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PROGRAM 6

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| Access to Information and Reform of Democratic Institutions | 7,455,225.00 |
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PROGRAM 7

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| Relations with English-speaking Quebecers | 1,658,075.00 |
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331,482,250.00

CULTURE ET COMMUNICATIONS

PROGRAM 1

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|---|---------------|
| Management, Administration and Mission Support | 47,430,150.00 |
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PROGRAM 2

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| Support and Development of Culture, Communications and Heritage | 495,438,709.00 |
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PROGRAM 3

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| French Language | 23,959,800.00 |
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| | 566,828,659.00 |

ÉCONOMIE ET INNOVATION

PROGRAM 1

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|-------------------------------|---------------|
| Management and Administration | 26,366,100.00 |
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PROGRAM 2

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| Economic Development | 277,847,475.00 |
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PROGRAM 3

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| Development of Science, Research and Innovation | 166,596,750.00 |
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PROGRAM 4

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| Economic Development Fund Interventions | 175,551,000.00 |
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PROGRAM 5

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| Research and Innovation Bodies | 72,016,250.00 |
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718,377,575.00

ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR

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| PROGRAM 1 | |
| Administration | 179,249,700.00 |
| PROGRAM 2 | |
| Support for Organizations | 90,131,625.00 |
| PROGRAM 3 | |
| Financial Assistance for Education | 742,568,700.00 |
| PROGRAM 4 | |
| Preschool, Primary and Secondary Education | 8,401,562,850.00 |
| PROGRAM 5 | |
| Higher Education | 4,358,474,650.00 |
| PROGRAM 6 | |
| Development of Recreation and Sports | 72,298,050.00 |
| PROGRAM 8 | |
| School Taxes – Regional Balancing Subsidy | 736,392,300.00 |
| PROGRAM 9 | |
| Status of Women | 13,930,950.00 |
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| | 14,594,608,825.00 |

ÉNERGIE ET RESSOURCES NATURELLES

PROGRAM 1

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|---------------------------------|---------------|
| Management of Natural Resources | 61,949,575.00 |
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| | 61,949,575.00 |

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUES

PROGRAM 1

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|--------------------------|----------------|
| Environmental Protection | 162,347,100.00 |
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PROGRAM 2

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| Bureau d'audiences publiques sur l'environnement | 4,544,925.00 |
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| | 166,892,025.00 |
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FAMILLE

PROGRAM 1

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|---------------------------------------|---------------|
| Planning, Research and Administration | 42,549,600.00 |
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PROGRAM 2

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| Assistance Measures for Families | 68,944,450.00 |
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PROGRAM 3

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| Childcare Services | 1,694,438,997.00 |
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PROGRAM 4

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| Public Curator | 39,811,950.00 |
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| | 1,845,744,997.00 |
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FINANCES

PROGRAM 1

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|-------------------------------|---------------|
| Management and Administration | 23,469,525.00 |
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PROGRAM 2

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| Economic, Taxation, Budgetary and Financial Activities | 45,532,350.00 |
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PROGRAM 3

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| Contributions, Bank Service Fees and Provisions for Transferring Appropriations | 75,287,325.00 |
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| | 144,289,200.00 |
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FORÊTS, FAUNE ET PARCS

PROGRAM 1

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| Management and Administration | 5,958,225.00 |
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PROGRAM 2

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| Management of Forest Resources | 202,685,925.00 |
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PROGRAM 3

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| Management of Wildlife Resources and Parks | 91,831,350.00 |
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| | 300,475,500.00 |
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IMMIGRATION, DIVERSITÉ ET INCLUSION

PROGRAM 1

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| Management and Support for Departmental Activities | 21,065,850.00 |
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PROGRAM 2

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| Immigration, Francization, Diversity and Inclusion | 350,086,650.00 |
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371,152,500.00

JUSTICE

PROGRAM 1

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|---------------------------|----------------|
| Administration of Justice | 270,598,725.00 |
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PROGRAM 2

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| Judicial Activity | 28,853,500.00 |
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PROGRAM 3

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|------------------------|--------------|
| Administrative Justice | 8,412,050.00 |
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PROGRAM 5

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| Other Bodies Reporting to the Minister | 134,299,425.00 |
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PROGRAM 6

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| Criminal and Penal Prosecutions | 128,703,975.00 |
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| | 570,867,675.00 |
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PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1

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| The Public Protector | 12,940,950.00 |
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PROGRAM 2

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| The Auditor General | 24,654,600.00 |
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PROGRAM 4

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| The Lobbyists Commissioner | 2,717,550.00 |
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| | 40,313,100.00 |
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RELATIONS INTERNATIONALES ET FRANCOPHONIE

PROGRAM 1

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|-------------------------------|---------------|
| Management and Administration | 15,200,850.00 |
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PROGRAM 2

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| International Affairs | 59,339,825.00 |
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| | 74,540,675.00 |
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SANTÉ ET SERVICES SOCIAUX

PROGRAM 1

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|------------------------|----------------|
| Coordination Functions | 123,029,325.00 |
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PROGRAM 2

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|------------------------|-------------------|
| Services to the Public | 18,196,101,600.00 |
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PROGRAM 3

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| Office des personnes handicapées du Québec | 10,296,600.00 |
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PROGRAM 5

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| Status of Seniors and Caregivers | 42,477,525.00 |
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| | 18,371,905,050.00 |
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SÉCURITÉ PUBLIQUE

PROGRAM 1

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|-------------------------------|---------------|
| Management and Administration | 53,853,150.00 |
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PROGRAM 2

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| Services of the Sûreté du Québec | 520,326,000.00 |
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PROGRAM 3

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| Management of the Correctional System | 396,299,000.00 |
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PROGRAM 4

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| Security and Prevention | 103,025,075.00 |
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PROGRAM 5

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| Scientific and Forensic Expertise | 17,107,725.00 |
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PROGRAM 6

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| Management and Oversight | 38,584,575.00 |
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PROGRAM 7

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| Promotion and Development of the Capitale-Nationale | 45,350,775.00 |
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| | 1,174,546,300.00 |
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TOURISME

PROGRAM 1

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| Management, Administration and Program Management | 13,068,375.00 |
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PROGRAM 2

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| Tourism Development | 33,633,900.00 |
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PROGRAM 3

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| Bodies Reporting to the Minister | 70,289,100.00 |
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| | 116,991,375.00 |
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TRANSPORTS

PROGRAM 1

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|---|----------------|
| Infrastructures and Transportation Systems | 583,171,950.00 |
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PROGRAM 2

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| Administration and Corporate Services | 44,824,575.00 |
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| | 627,996,525.00 |

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 1

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|---|----------------|
| Governance, Administration and Client Services | 400,241,550.00 |
|---|----------------|

PROGRAM 2

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| Financial Assistance Measures | 2,255,651,275.00 |
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PROGRAM 3

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| Employment Assistance Measures | 625,021,725.00 |
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| | 3,280,914,550.00 |
|--|------------------|

| | |
|--|-------------------|
| | 46,477,904,446.00 |
|--|-------------------|

SCHEDULE 2

GENERAL FUND

APPROPRIATIONS TO BE VOTED FOR EXPENDITURES
CHARGEABLE TO THE 2020–2021 FISCAL YEAR

FAMILLE

PROGRAM 3

Childcare Services

219,600,000.00

219,600,000.00

219,600,000.00

SCHEDULE 3

SPECIAL FUNDS

AFFAIRES MUNICIPALES ET HABITATION

TERRITORIES DEVELOPMENT FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 92,667,825.00 |
| <hr/> | |
| SUBTOTAL | |
| Expenditure Forecast | 92,667,825.00 |

CULTURE ET COMMUNICATIONS

AVENIR MÉCÉNAT CULTURE FUND

| | |
|----------------------|--------------|
| Expenditure Forecast | 4,087,725.00 |
|----------------------|--------------|

QUÉBEC CULTURAL HERITAGE FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 16,573,125.00 |
|----------------------|---------------|

SUBTOTAL

| | |
|----------------------|---------------|
| Expenditure Forecast | 20,660,850.00 |
|----------------------|---------------|

ÉCONOMIE ET INNOVATION

MINING AND HYDROCARBON
CAPITAL FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 117,750.00 |
| Investment Forecast | 69,851,250.00 |

ECONOMIC DEVELOPMENT FUND

| | |
|----------------------|----------------|
| Expenditure Forecast | 279,795,000.00 |
| Investment Forecast | 583,305,750.00 |

SUBTOTALS

| | |
|----------------------|----------------|
| Expenditure Forecast | 279,912,750.00 |
| Investment Forecast | 653,157,000.00 |

ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR

SPORTS AND PHYSICAL ACTIVITY
DEVELOPMENT FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 63,224,850.00 |
| Investment Forecast | 80,752,050.00 |

UNIVERSITY EXCELLENCE AND
PERFORMANCE FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 18,750,000.00 |
|----------------------|---------------|

SUBTOTALS

| | |
|----------------------|---------------|
| Expenditure Forecast | 81,974,850.00 |
| Investment Forecast | 80,752,050.00 |

ÉNERGIE ET RESSOURCES NATURELLES

NATURAL RESOURCES FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 28,925,425.00 |
| Investment Forecast | 589,800.00 |

ENERGY TRANSITION FUND

| | |
|----------------------|--------------|
| Expenditure Forecast | 2,068,500.00 |
|----------------------|--------------|

TERRITORIAL INFORMATION FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 87,149,100.00 |
| Investment Forecast | 40,528,500.00 |

SUBTOTALS

| | |
|----------------------|----------------|
| Expenditure Forecast | 118,143,025.00 |
| Investment Forecast | 41,118,300.00 |

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUESFUND FOR THE PROTECTION OF
THE ENVIRONMENT AND THE
WATERS IN THE DOMAIN OF
THE STATE

| | |
|----------------------|---------------|
| Expenditure Forecast | 19,970,625.00 |
| Investment Forecast | 48,750.00 |

GREEN FUND

| | |
|----------------------|----------------|
| Expenditure Forecast | 689,697,525.00 |
| Investment Forecast | 302,358,375.00 |

SUBTOTALS

| | |
|----------------------|----------------|
| Expenditure Forecast | 709,668,150.00 |
| Investment Forecast | 302,407,125.00 |

FAMILLE

EDUCATIONAL CHILDCARE
SERVICES FUND

| | |
|----------------------|------------------|
| Expenditure Forecast | 1,689,648,780.00 |
|----------------------|------------------|

EARLY CHILDHOOD
DEVELOPMENT FUND

| | |
|----------------------|---------------------|
| Expenditure Forecast | <u>4,504,000.00</u> |
|----------------------|---------------------|

SUBTOTAL

| | |
|----------------------|------------------|
| Expenditure Forecast | 1,694,152,780.00 |
|----------------------|------------------|

FINANCES

FINANCING FUND

| | |
|----------------------|--------------|
| Expenditure Forecast | 2,063,550.00 |
|----------------------|--------------|

CANNABIS SALES REVENUE
FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 37,232,550.00 |
|----------------------|---------------|

NORTHERN PLAN FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 65,374,725.00 |
|----------------------|---------------|

FUND OF THE FINANCIAL
MARKETS ADMINISTRATIVE
TRIBUNAL

| | |
|----------------------|--------------|
| Expenditure Forecast | 2,949,075.00 |
| Investment Forecast | 2,258,475.00 |

TAX ADMINISTRATION FUND

| | |
|----------------------|-----------------------|
| Expenditure Forecast | <u>735,969,225.00</u> |
|----------------------|-----------------------|

SUBTOTALS

| | |
|----------------------|----------------|
| Expenditure Forecast | 843,589,125.00 |
| Investment Forecast | 2,258,475.00 |

FORÊTS, FAUNE ET PARCS

NATURAL RESOURCES FUND—
SUSTAINABLE FOREST
DEVELOPMENT SECTION

| | |
|----------------------|----------------|
| Expenditure Forecast | 346,965,225.00 |
| Investment Forecast | 7,500,000.00 |

SUBTOTALS

| | |
|----------------------|----------------|
| Expenditure Forecast | 346,965,225.00 |
| Investment Forecast | 7,500,000.00 |

JUSTICE

ACCESS TO JUSTICE FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 14,288,775.00 |
|----------------------|---------------|

CRIME VICTIMS ASSISTANCE FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 24,448,650.00 |
| Investment Forecast | 127,500.00 |

REGISTER FUND OF THE
MINISTÈRE DE LA JUSTICE

| | |
|----------------------|---------------|
| Expenditure Forecast | 42,114,900.00 |
| Investment Forecast | 7,647,675.00 |

FUND OF THE ADMINISTRATIVE
TRIBUNAL OF QUÉBEC

| | |
|----------------------|---------------|
| Expenditure Forecast | 31,502,325.00 |
| Investment Forecast | 799,350.00 |

PUBLIC CONTRACTS FUND

| | |
|----------------------|----------|
| Expenditure Forecast | 4,500.00 |
|----------------------|----------|

SUBTOTALS

| | |
|----------------------|----------------|
| Expenditure Forecast | 112,359,150.00 |
| Investment Forecast | 8,574,525.00 |

SANTÉ ET SERVICES SOCIAUX

CANNABIS PREVENTION AND
RESEARCH FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 32,194,875.00 |
|----------------------|---------------|

CAREGIVER SUPPORT FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 12,128,775.00 |
|----------------------|---------------|

HEALTH AND SOCIAL SERVICES
INFORMATION RESOURCES FUND

| | |
|----------------------|----------------|
| Expenditure Forecast | 173,104,125.00 |
| Investment Forecast | 62,950,650.00 |
| | <hr/> |

SUBTOTALS

| | |
|----------------------|----------------|
| Expenditure Forecast | 217,427,775.00 |
| Investment Forecast | 62,950,650.00 |

SÉCURITÉ PUBLIQUE

POLICE SERVICES FUND

| | |
|----------------------|----------------|
| Expenditure Forecast | 358,323,050.00 |
| Investment Forecast | 18,589,125.00 |
| | <hr/> |

SUBTOTALS

| | |
|----------------------|----------------|
| Expenditure Forecast | 358,323,050.00 |
| Investment Forecast | 18,589,125.00 |

TOURISME

TOURISM PARTNERSHIP FUND

| | |
|----------------------|----------------|
| Expenditure Forecast | 143,146,425.00 |
| Investment Forecast | 1,087,500.00 |
| | <hr/> |
| SUBTOTALS | |
| Expenditure Forecast | 143,146,425.00 |
| Investment Forecast | 1,087,500.00 |

TRANSPORTS

AIR SERVICE FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 51,339,000.00 |
| Investment Forecast | 11,291,250.00 |

ROLLING STOCK MANAGEMENT
FUND

| | |
|----------------------|----------------|
| Expenditure Forecast | 100,329,600.00 |
| Investment Forecast | 51,820,350.00 |

HIGHWAY SAFETY FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 35,258,775.00 |
| Investment Forecast | 165,525.00 |

LAND TRANSPORTATION
NETWORK FUND

| | |
|----------------------|------------------|
| Expenditure Forecast | 3,170,135,775.00 |
| Investment Forecast | 1,626,688,500.00 |

SUBTOTALS

| | |
|----------------------|------------------|
| Expenditure Forecast | 3,357,063,150.00 |
| Investment Forecast | 1,689,965,625.00 |

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

ASSISTANCE FUND FOR INDEPENDENT
COMMUNITY ACTION

| | |
|----------------------|---------------|
| Expenditure Forecast | 20,414,432.00 |
|----------------------|---------------|

LABOUR MARKET DEVELOPMENT
FUND

| | |
|----------------------|----------------|
| Expenditure Forecast | 836,241,825.00 |
|----------------------|----------------|

GOODS AND SERVICES FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 91,958,550.00 |
| Investment Forecast | 2,625,000.00 |

INFORMATION TECHNOLOGY FUND
OF THE MINISTÈRE DE L'EMPLOI ET
DE LA SOLIDARITÉ SOCIALE

| | |
|----------------------|---------------|
| Expenditure Forecast | 15,994,575.00 |
| Investment Forecast | 13,912,200.00 |

ADMINISTRATIVE LABOUR TRIBUNAL
FUND

| | |
|----------------------|---------------|
| Expenditure Forecast | 58,858,125.00 |
| Investment Forecast | 7,226,250.00 |

FONDS QUÉBÉCOIS D'INITIATIVES
SOCIALES

| | |
|----------------------|--------------|
| Expenditure Forecast | 7,691,522.00 |
|----------------------|--------------|

SUBTOTALS

| | |
|----------------------|------------------|
| Expenditure Forecast | 1,031,159,029.00 |
| Investment Forecast | 23,763,450.00 |

TOTALS

| | |
|----------------------|------------------|
| Expenditure Forecast | 9,407,213,159.00 |
| Investment Forecast | 2,892,123,825.00 |

SCHEDULE 4

EXCESS SPECIAL FUND EXPENDITURES AND INVESTMENTS FOR
THE 2017–2018 FISCAL YEAR

ÉCONOMIE ET INNOVATION

MINING AND HYDROCARBON
CAPITAL FUND

| | |
|--------------------|--------------|
| Expenditure excess | 6,801,300.00 |
|--------------------|--------------|

ECONOMIC DEVELOPMENT
FUND

| | |
|-------------------|-----------------------|
| Investment excess | <u>264,464,300.00</u> |
|-------------------|-----------------------|

SUBTOTALS

| | |
|--------------------|----------------|
| Expenditure excess | 6,801,300.00 |
| Investment excess | 264,464,300.00 |

ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR

SPORTS AND PHYSICAL
ACTIVITY DEVELOPMENT
FUND

| | |
|-------------------|------------|
| Investment excess | 813,000.00 |
| | <hr/> |
| SUBTOTAL | |
| Investment excess | 813,000.00 |

ÉNERGIE ET RESSOURCES NATURELLES

TERRITORIAL INFORMATION
FUND

| | |
|-------------------|----------------------|
| Investment excess | <u>17,300,500.00</u> |
| SUBTOTAL | |
| Investment excess | 17,300,500.00 |

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUESFUND FOR THE PROTECTION OF
THE ENVIRONMENT AND THE
WATERS IN THE DOMAIN
OF THE STATE

| | |
|--------------------|--------------|
| Expenditure excess | 1,808,700.00 |
|--------------------|--------------|

GREEN FUND

| | |
|-------------------|-----------------------|
| Investment excess | <u>364,755,200.00</u> |
|-------------------|-----------------------|

SUBTOTALS

| | |
|--------------------|----------------|
| Expenditure excess | 1,808,700.00 |
| Investment excess | 364,755,200.00 |

FAMILLE

EDUCATIONAL CHILDCARE
SERVICES FUND

| | |
|--------------------|----------------------|
| Expenditure excess | <u>32,076,000.00</u> |
| SUBTOTAL | |
| Expenditure excess | 32,076,000.00 |

FINANCES

NORTHERN PLAN FUND

| | |
|--------------------|---------------|
| Expenditure excess | 11,284,600.00 |
|--------------------|---------------|

FUND OF THE FINANCIAL
MARKETS ADMINISTRATIVE
TRIBUNAL

| | |
|-------------------|--------------|
| Investment excess | 1,273,800.00 |
|-------------------|--------------|

SUBTOTALS

| | |
|--------------------|---------------|
| Expenditure excess | 11,284,600.00 |
| Investment excess | 1,273,800.00 |

FORÊTS, FAUNE ET PARCS

NATURAL RESOURCES FUND –
SUSTAINABLE FOREST
DEVELOPMENT SECTION

| | |
|--------------------|---------------|
| Expenditure excess | 26,196,600.00 |
| | <hr/> |
| SUBTOTAL | |
| Expenditure excess | 26,196,600.00 |

SÉCURITÉ PUBLIQUE

POLICE SERVICES FUND

| | |
|--------------------|---------------|
| Expenditure excess | 46,880,100.00 |
| | <hr/> |
| SUBTOTAL | |
| Expenditure excess | 46,880,100.00 |

TOURISME

TOURISM PARTNERSHIP FUND

| | |
|--------------------|---------------|
| Expenditure excess | 44,273,800.00 |
| | <hr/> |
| SUBTOTAL | |
| Expenditure excess | 44,273,800.00 |

TRANSPORTS

ROLLING STOCK MANAGEMENT
FUND

| | |
|--------------------|--------------|
| Expenditure excess | 2,792,200.00 |
| Investment excess | 8,527,000.00 |

LAND TRANSPORTATION
NETWORK FUND

| | |
|--------------------|-------------------------|
| Expenditure excess | <u>1,295,460,300.00</u> |
|--------------------|-------------------------|

SUBTOTALS

| | |
|--------------------|------------------|
| Expenditure excess | 1,298,252,500.00 |
| Investment excess | 8,527,000.00 |

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

LABOUR MARKET DEVELOPMENT
FUND

| | | |
|--------------------|---------------|------------------|
| Expenditure excess | 25,737,500.00 | |
| | <hr/> | |
| SUBTOTAL | | |
| Expenditure excess | 25,737,500.00 | |
| | | <hr/> |
| TOTALS | | |
| Expenditure excess | | 1,493,311,100.00 |
| Investment excess | | 657,133,800.00 |

2019, chapter 8

AN ACT RESPECTING CERTAIN TERMS OF EMPLOYMENT APPLICABLE TO OFFICERS OF THE HEALTH AND SOCIAL SERVICES NETWORK

Bill 7

Introduced by Madam Danielle McCann, Minister of Health and Social Services

Introduced 26 February 2019

Passed in principle 11 April 2019

Passed 30 May 2019

Assented to 31 May 2019

Coming into force: 31 May 2019

Legislation amended:

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)

Explanatory notes

This Act clarifies the legislator's intention regarding the application and effects of certain sections of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies.

First, the Act confirms that the above Act does not limit the capacity of the Minister of Health and Social Services to use the regulatory power under section 487.2 of the Act respecting health services and social services.

Second, the Act allows the Minister to amend, retroactively to 23 March 2015, the Regulation respecting certain terms of employment applicable to officers of agencies and health and social services institutions, in particular as concerns employment stability measures, the end-of-engagement indemnity and pre-retirement leave.

Under the Act, sections 135 and 136 of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies will be repealed on the date the regulation is made. However, until they are repealed, they will apply to officers whose position was eliminated on 31 March 2015 under section 189 of that Act or following any other reorganization resulting from the application of that Act.

(cont'd on next page)

Explanatory notes *(cont'd)*

Lastly, the Act states its declaratory nature and specifies that it has effect despite any judicial decision or decision of a body of the administrative branch rendered before the date the ministerial regulation is made.



Chapter 8

AN ACT RESPECTING CERTAIN TERMS OF EMPLOYMENT APPLICABLE TO OFFICERS OF THE HEALTH AND SOCIAL SERVICES NETWORK

[Assented to 31 May 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. 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) does not restrict the power of the Minister to make a regulation under section 487.2 of the Act respecting health services and social services (chapter S-4.2).

The first regulation made under section 487.2 of that Act after 31 May 2019 may, if it so provides, apply from any date not prior to 23 March 2015 but only to the extent that it concerns a matter provided for in the Regulation to amend the Regulation respecting certain terms of employment applicable to officers of agencies and health and social services institutions, made by Ministerial Order 2015-003 (2015, G.O. 2, 456), in particular employment stability measures, the end-of-engagement indemnity and pre-retirement leave. The regulation applies to all officers, including those whose position has been eliminated since the effective date of the regulation. It must be made before 31 May 2020.

2. Sections 135 and 136 of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies are repealed on the date the regulation referred to in the second paragraph of section 1 is made.

Until they are repealed, sections 135 and 136 of that Act apply to officers of the health and social services network whose position was eliminated on 31 March 2015 under section 189 of that Act or following any other reorganization resulting from the application of that Act.

3. The provisions of this Act are declaratory. Moreover, they are applicable despite any judicial decision or decision of a body of the administrative branch, whether exercising an adjudicative function or not, rendered before the date the regulation referred to in the second paragraph of section 1 is made.

4. This Act comes into force on 31 May 2019.

2019, chapter 9

AN ACT TO CLARIFY THE SCOPE OF THE RIGHT TO FREE EDUCATION AND TO ALLOW THE REGULATION OF CERTAIN FINANCIAL CONTRIBUTIONS THAT MAY BE REQUIRED

Bill 12

Introduced by Mr. Jean-François Roberge, Minister of Education and Higher Education

Introduced 21 February 2019

Passed in principle 4 April 2019

Passed 6 June 2019

Assented to 7 June 2019

Coming into force: 1 July 2019, except section 1, to the extent that it enacts the fifth paragraph of section 3 of the Education Act (chapter I-13.3), which comes into force on 1 July 2020

Legislation amended:

Education Act (chapter I-13.3)

Regulation amended:

Regulation respecting childcare services provided at school (chapter I-13.3, r. 11)

Explanatory notes

This Act amends the Education Act in order to clarify the financial contributions that may be required of students and their parents.

Financial contributions may thereby be required in regard to certain services provided within the scope of special school projects determined by regulation of the Minister and certain school activities determined by such regulation.

The Act clarifies the scope of the right to free instructional material and empowers the Minister to determine, by regulation, the material to which this right does or does not apply.

Furthermore, the governing board must approve the financial contributions that are proposed by the principal. The Minister is empowered to determine, by regulation, the standards for those contributions.

Under the Act, school boards must see to it that their schools and vocational training centres do not require payment of fees contrary to law, including administrative fees.

(cont'd on next page)

Explanatory notes *(cont'd)*

The school's governing board must form, at the parents' request, a parents' committee so as to make recommendations regarding the childcare services provided by the school board.

The Government is empowered to set, by regulation, standards relating to the financial contributions required for student transportation and childcare services provided at school.

Lastly, consequential amendments and transitional measures are set out.



Chapter 9

AN ACT TO CLARIFY THE SCOPE OF THE RIGHT TO FREE EDUCATION AND TO ALLOW THE REGULATION OF CERTAIN FINANCIAL CONTRIBUTIONS THAT MAY BE REQUIRED

[Assented to 7 June 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

EDUCATION ACT

1. Section 3 of the Education Act (chapter I-13.3) is amended by adding the following paragraphs at the end:

“The right to free educational services provided for in this section does not extend to services provided within the scope of special school projects determined by regulation of the Minister or to school activities determined by such regulation, to the extent and on the conditions provided in the regulation. However, the right to free services does extend in all cases to administrative fees such as selection, file opening and examination fees as well as staff training fees.

Despite the fourth paragraph, schools may require a financial contribution for a service provided within the scope of a special school project only if they offer the choice of an educational pathway exempt from such a contribution. This paragraph does not apply to schools established under section 240.”

2. Section 7 of the Act is amended

(1) in the first paragraph,

(a) by inserting “the implementation of programs of activities or for” after “required for”;

(b) by inserting “, except in the cases provided in the applicable basic regulation” at the end;

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

“The instructional material referred to in the first paragraph includes laboratory equipment, physical education equipment, art supplies and technological devices.

The right of free use does not extend to documents in which students write, draw or cut out, nor to material for personal use, except documents and material specified by regulation of the Minister and to the extent and on the conditions provided in the regulation.

“Material for personal use” includes school supplies, such as pencils, erasers and day planners, material for personal organization, such as pencil cases and school bags, and clothing items, such as school uniforms and physical education clothing.”

3. The Act is amended by inserting the following section after section 75:

“75.0.1. The governing board is responsible for approving any financial contribution, proposed by the principal, required under section 3, the third paragraph of section 7 or the third paragraph of section 292. Before approving any contribution, the governing board shall take into account the other contributions that it has approved or that are being proposed to it.

The proposals relating to contributions required under section 3 or the third paragraph of section 7 shall be developed in collaboration with the teachers and be accompanied by a justification for the nature and amount of the required fees.

A required contribution may not exceed the actual cost of the good or service concerned.”

4. Section 77.1 of the Act is amended

(1) by replacing “mentioned in the second” in the first paragraph by “referred to in the third”;

(2) by replacing “, on the principal’s proposal, a list of the objects mentioned in the third” in the second paragraph by “the list, proposed by the principal, of the material for personal use referred to in the fourth”;

(3) by adding the following sentence at the end of the second paragraph: “That list shall be developed in collaboration with the teachers.”

5. Section 212.1 of the Act is amended by replacing “second and third” in the first paragraph by “third and fourth”.

6. The Act is amended by inserting the following section after section 212.1:

“212.2. The school board shall see to it that its schools and vocational training centres comply with the conditions applicable to required financial contributions and that the schools and centres do not, under any circumstances, require payment of fees contrary to law, including administrative fees.”

7. Section 222.1 of the Act is amended by inserting “of activities or” after “programs” in the first paragraph.

8. Section 230 of the Act is amended by inserting “the implementation of programs of activities or for” after “used for” in the second paragraph.

9. Section 243 of the Act is amended by inserting “of activities or” after “programs”.

10. Section 256 of the Act is amended by adding the following paragraphs at the end:

“If childcare is so provided, the governing board shall, at the request of parents, form a childcare parents’ committee that is composed of the childcare provider, the principal or his representative and three to five parents elected by and from among the parents of students attending childcare.

The committee may make recommendations to the principal, governing board and school board regarding childcare services, including the financial contributions required for those services.”

11. Section 453 of the Act is amended by adding the following subparagraph after subparagraph 4 of the first paragraph:

“(5) set standards for the cost that may be claimed for the service.”

12. Section 454.1 of the Act is amended by replacing “and the general organizational framework for childcare provided at school” in the second paragraph by “childcare provided at school as well as its general organizational framework and the financial contributions that may be required for the service”.

13. The Act is amended by inserting the following section after section 457.2:

“457.2.1. The Minister may, by regulation,

(1) determine the services and school activities to which the right to free educational services, provided for in section 3, does not apply;

(2) specify certain objects or categories of objects to which the right of free use of instructional material, provided for in section 7, does or does not apply; and

(3) establish standards for the financial contributions that may be required for services, school activities and material to which the right to free access, provided for in section 3, section 7 or the third paragraph of section 292, does not apply.

The standards provided for in the first paragraph may vary according to the basic regulation, level of instruction or school project to which they apply.”

14. The Act is amended by inserting the following section after section 475.1:

“475.2. The Minister shall also, in the budgetary rules referred to in section 472, provide for the allocation, to school boards, of a subsidy allowing, in the Minister’s opinion, the financing of two school activities, including transportation, for each student enrolled in preschool education services or in elementary or secondary school instructional services.

The allocation of the subsidy provided for in the first paragraph may take into account special conditions applicable to certain school boards, in particular their geographic location.”

REGULATION RESPECTING CHILDCARE SERVICES PROVIDED AT SCHOOL

15. Division V of Chapter II of the Regulation respecting childcare services provided at school (chapter I-13.3, r. 11), comprising section 18, is repealed.

TRANSITIONAL AND FINAL PROVISIONS

16. The first regulation made by the Minister under section 457.2.1 of the Education Act (chapter I-13.3), enacted by section 13 of this Act, is not subject to sections 8 and 17 of the Regulations Act (chapter R-18.1).

Two years after the regulation comes into force, it must be examined by the competent committee of the National Assembly for a period not exceeding three hours.

17. This Act comes into force on 1 July 2019, except section 1, to the extent that it enacts the fifth paragraph of section 3 of the Education Act, which comes into force on 1 July 2020.

2019, chapter 10

AN ACT TO AMEND THE ACT RESPECTING THE CONDITIONS OF EMPLOYMENT AND THE PENSION PLAN OF THE MEMBERS OF THE NATIONAL ASSEMBLY FOLLOWING THE ADOPTION OF CERTAIN FISCAL MEASURES BY THE PARLIAMENT OF CANADA

Bill 19

Introduced by Mr. Simon Jolin-Barrette, Government House Leader and Minister of Immigration, Diversity and Inclusiveness;

Mr. Sébastien Proulx, Official Opposition House Leader;

Mr. Martin Ouellet, House Leader of the Third Opposition Group

Introduced 15 May 2019

Passed in principle 30 May 2019

Passed 6 June 2019

Assented to 7 June 2019

Coming into force: This Act applies from the year 2019 and comes into force on 7 June 2019.

Legislation amended:

Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (chapter C-52.1)

Explanatory notes

This Act amends the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly so that the new taxable status, for federal tax purposes, of the allowance each Member receives to reimburse expenses incurred by the Member in the exercise of his or her duties is taken into account in determining that allowance.



Chapter 10

AN ACT TO AMEND THE ACT RESPECTING THE CONDITIONS OF EMPLOYMENT AND THE PENSION PLAN OF THE MEMBERS OF THE NATIONAL ASSEMBLY FOLLOWING THE ADOPTION OF CERTAIN FISCAL MEASURES BY THE PARLIAMENT OF CANADA

[Assented to 7 June 2019]

AS it is necessary to adjust, through this measure, the allowance received by each Member in the exercise of his or her duties so as to take into account the fiscal decision adopted by the Parliament of Canada;

AS the parliamentarians agree on the necessity of mandating the Office of the National Assembly to establish a process intended to ensure, periodically and with full independence, the determination of all conditions of employment of the Members;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 10 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (chapter C-52.1) is amended

(1) by replacing “\$7,500” by “\$17,650”;

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

“The allowance is increased by the amount necessary to make the increased allowance correspond to \$17,650 after deduction of the income tax that would be payable by the Member for the year on the allowance thus increased, under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), if only the indemnities that the Member may receive under sections 1 and 7 of this Act or section 7 of the Executive Power Act (chapter E-18) were taken into account in computing his income.”

2. Section 11 of the Act is amended by striking out “From the year 1984.”.

3. This Act applies from the year 2019 and comes into force on 7 June 2019.

2019, chapter 11

AN ACT TO INCREASE QUÉBEC'S SOCIO-ECONOMIC PROSPERITY AND ADEQUATELY MEET LABOUR MARKET NEEDS THROUGH SUCCESSFUL IMMIGRANT INTEGRATION

Bill 9

Introduced by Mr. Simon Jolin-Barrette, Minister of Immigration, Diversity and Inclusiveness

Introduced 7 February 2019

Passed in principle 9 April 2019

Passed 16 June 2019

Assented to 16 June 2019

Coming into force: 16 June 2019, except sections 9 and 25, which come into force on the date to be set by the Government

– 2019-11-01: s. 9
 O.C. 1029-2019
 G.O., 2019, Part 2, p. 2721

Legislation amended:

Québec Immigration Act (chapter I-0.2.1)

Act respecting the Ministère de l'Immigration, de la Diversité et de l'Inclusion (chapter M-16.1)

Explanatory notes

This Act aims to increase Québec's socio-economic prosperity and adequately meet labour market needs through successful immigrant integration.

To that end, the Act amends the Act respecting the Ministère de l'Immigration, de la Diversité et de l'Inclusion. It clarifies certain functions of the Minister of Immigration, Diversity and Inclusiveness and entrusts the Minister with new ones, including as regards coordination of the promotion of immigration to Québec, of prospection for and the recruitment of foreign nationals and of the implementation of reception, francization and integration services for immigrants.

In addition, the Act provides that the Minister may collect from immigrants the information necessary to know their situation, especially as regards their level of knowledge of French and their integration into the labour market, to put services in place for them and to assess their needs and satisfaction with respect to those services. It further provides that the departments and bodies concerned must communicate to the Minister, according to terms determined by agreement, the information necessary for the exercise of ministerial responsibilities and functions.

(cont'd on next page)

Explanatory notes (*cont'd*)

The Act also amends the Québec Immigration Act to clarify its objects, notably by stating that it aims to promote the integration of immigrants and of the family members accompanying them, more particularly through their learning French and learning about democratic values and the Québec values expressed by the Charter of human rights and freedoms.

Moreover, the Act empowers the Government to determine, by regulation, conditions affecting a foreign national's permanent residence which the Minister may impose when selecting such a foreign national but provides that the Minister may not impose such conditions on a minor child accompanying the foreign national. It also empowers the Minister to cancel an invitation to file an application for selection made in error to a foreign national.

The Act broadens the Minister's discretion to require that an undertaking be entered into on a foreign national's behalf if the Minister considers that such an undertaking is necessary to the success of the foreign national's stay or settlement in Québec.

The Act reiterates that the Minister develops reception, francization and integration programs for immigrants and implements immigrant support services in Québec and abroad, while specifying that the Minister fosters employers' commitment to those ends.

The Act specifies, among other things, that the Minister's decision regarding the management of applications may, if it so indicates, apply to applications received before its effective date.

The Act also allows the Minister to require a selected person to demonstrate the truthfulness of the facts set out in his or her statements and to call the person to an interview to that end.

The Act reviews the Government's regulatory powers in relation to employers wishing to hire a foreign national or permanent resident, extends the Government's regulatory power regarding the cases in which an applicant may be exempted from paying the required fees, grants the Government the regulatory power to provide for other cases in which the Minister may refuse to examine or reject a person's application, and contains certain adjustments pertaining to investigation and penal matters.

Subject to an exception, an application filed with the Minister before 2 August 2018 under the Regular Skilled Worker Program is terminated if, at the time the Act is assented to, the Minister has not yet made a selection, refusal or rejection decision on the application.

Lastly, the Act provides that if a foreign national whose application is terminated meets certain requirements, the Minister is to invite him or her to file an application for selection as a permanent resident under that program. In addition, it sets certain conditions for the processing of the application filed by such a foreign national.



Chapter 11

AN ACT TO INCREASE QUÉBEC'S SOCIO-ECONOMIC PROSPERITY AND ADEQUATELY MEET LABOUR MARKET NEEDS THROUGH SUCCESSFUL IMMIGRANT INTEGRATION

[Assented to 16 June 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE MINISTÈRE DE L'IMMIGRATION, DE LA DIVERSITÉ ET DE L'INCLUSION

1. Section 2 of the Act respecting the Ministère de l'Immigration, de la Diversité et de l'Inclusion (chapter M-16.1) is amended by replacing “guidelines or policies on immigration and on the full participation, in French, of immigrants and ethnocultural minorities in Québec society, in full equality and in keeping with democratic values, and propose them to the Government” in the first paragraph by “and propose to the Government guidelines or policies on immigration and on the full participation, in French, of immigrants and ethnocultural minorities in Québec society, in full equality and in keeping with democratic values and the Québec values expressed by the Charter of human rights and freedoms (chapter C-12)”.

2. Section 3 of the Act is amended by striking out the second paragraph.

3. Section 4 of the Act is amended by replacing paragraphs 2 to 9 by the following paragraphs:

“(2) to ensure and coordinate, with the support of the departments and bodies concerned, the promotion of immigration to Québec and prospection for and the recruitment of foreign nationals in foreign countries;

“(3) to offer immigrants a personalized support pathway, in particular by providing them with support in their immigration process and steps to learn French and integrate, and by informing them about democratic values and the Québec values expressed by the Charter of human rights and freedoms (chapter C-12), the importance of the French language, Québec culture and the vitality of the regions;

“(4) to select, as temporary or permanent immigrants, foreign nationals who are able to fully participate, in French, in particular by integrating into the labour market, in Québec society;

“(5) to contribute, through the selection of foreign nationals as temporary or permanent immigrants, to the occupancy and vitality of the regions and to meeting Québec’s needs, including current labour market needs, and reflecting Québec’s choices, in light of economic, demographic, linguistic and socio-cultural realities;

“(6) to see that families are reunited, to participate in international solidarity efforts and to respond to other humanitarian situations;

“(7) to coordinate, with the support of the departments and bodies concerned, the implementation of reception, francization and integration services for immigrants aimed, in particular, at their learning French and learning about democratic values and the Québec values expressed by the Charter of human rights and freedoms;

“(8) to foster the commitment and coordinate the actions of the departments and bodies and of the other social actors concerned, including the municipalities, in order to build more inclusive communities that contribute to immigrants’ long-term settlement in the regions, promote immigrants’ and ethnocultural minorities’ full participation, in French, in community life, in full equality and in keeping with democratic values and the Québec values expressed by the Charter of human rights and freedoms, and contribute, through the establishment of harmonious intercultural relations, to the cultural enrichment of Québec society;

“(9) to assess immigration’s contribution to Québec by ensuring follow-up of immigrants’ situation for such purposes as knowing their level of knowledge of French and finding out how they are integrating into the labour market, with a view to ensuring their full participation in Québec society; and

“(10) to promote immigration’s contribution to Québec’s prosperity, to the preservation and vitality of French—the common language knowledge of which is the key to successful participation in community life—as well as to the occupancy and vitality of the regions and to Québec’s international influence.”

4. Section 7 of the Act is amended

(1) by inserting “and functions” after “responsibilities” in the introductory clause;

(2) by replacing paragraph 6 by the following paragraph:

“(6) collect from immigrants the information necessary

(a) to know their situation, in particular as regards their level of knowledge of French, their integration into the labour market, and obstacles to their full participation in Québec society;

(b) to develop and implement programs, guidelines and policies, monitor their relevance and effectiveness and assess the same on an ongoing basis; and

(c) to put services in place for immigrants and assess their needs and satisfaction with respect to those services.”

5. The Act is amended by inserting the following section after section 7:

“**7.1.** The departments and bodies concerned periodically communicate to the Minister, according to terms determined by agreement, the information necessary for the exercise of ministerial responsibilities and functions.”

QUÉBEC IMMIGRATION ACT

6. Section 1 of the Québec Immigration Act (chapter I-0.2.1) is amended by replacing the second paragraph by the following paragraphs:

“A further object of this Act is to promote the integration of immigrants and of the family members accompanying them, in particular through their learning French and learning about democratic values and the Québec values expressed by the Charter of human rights and freedoms (chapter C-12).

This Act promotes, through a shared commitment between Québec society and immigrants, the latter’s full participation, in French and in full equality, in community life in addition to contributing, through the establishment of harmonious intercultural relations, to the cultural enrichment of Québec society.”

7. Section 6 of the Act is amended by inserting “foreign” after “temporary” in paragraph 1.

8. Section 15 of the Act is replaced by the following section:

“**15.** The Government may, by regulation, determine the conditions an employer wishing to hire a foreign national who wishes to stay temporarily in Québec must comply with. It may, in particular, determine the cases in which an employer must obtain a positive assessment from the Minister as to the employment offer’s impact on Québec’s labour market before hiring such a foreign national and the conditions the employer must meet to obtain such an assessment.

Likewise, the Government may determine the conditions an employer must comply with after hiring such a foreign national, taking into account Québec employers’ economic reality.”

9. Section 18 of the Act is replaced by the following section:

“18. To settle permanently in Québec, foreign nationals must be selected by the Minister, unless they are covered by an exemption provided for by government regulation.”

10. The Act is amended by inserting the following section after section 21:

“21.1. When selecting a foreign national, the Minister may impose conditions on the foreign national which affect the permanent residence granted under the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27) in order to ensure, among other things, the protection of public health, the meeting of regional and sectoral labour needs, the financing or entrepreneurial acquisition or regional or sectoral creation of enterprises, or the foreign national’s linguistic, social or economic integration. The Minister may not impose such conditions on a minor child accompanying the foreign national to Québec.

The Government determines, by regulation, the conditions the Minister may impose and the cases in which the Minister may impose, amend, lift or cancel them.”

11. Section 26 of the Act is amended by replacing “is to include selection” by “may include selection factors and”.

12. Section 29 of the Act is replaced by the following section:

“29. The Government may, by regulation, determine the conditions an employer wishing to hire a foreign national who wishes to settle permanently in Québec or a permanent resident who has already settled in Québec must comply with. It may, in particular, determine the cases in which an employer may, in order to facilitate a foreign national’s selection for permanent immigration, file an application with the Minister for the validation of the employment offer and the conditions the employer must meet to obtain such validation.

Likewise, the Government may determine the conditions an employer must comply with after hiring such a foreign national or permanent resident, taking into account Québec employers’ economic reality.”

13. Section 40 of the Act is amended by replacing “When exercising discretion under the first paragraph of section 37 or 38, the Minister” by “The Minister”.

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

“49.1. The Minister may cancel an invitation to file an application for selection made in error to a foreign national.

If the foreign national has already filed an application for selection following such an invitation, the Minister may terminate it. In such a case, the Minister must return the required fees paid by the foreign national.”

15. Section 50 of the Act is amended

(1) by inserting “economic and labour” after “Québec’s” in the first paragraph;

(2) by replacing “and the order of priority for processing and disposing of applications that have yet to be examined” in the second paragraph by “the order of priority for processing applications, the suspension of the processing of applications and the disposition of applications not yet under examination”;

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

“The Minister’s decision may, if it so specifies, apply to applications received before its effective date. In such a case, the Minister informs the persons concerned and, if applicable, returns the sums they have paid as fees.”

16. Section 54 of the Act is amended by replacing “or files an application with the Minister” by “, files an application with or has been selected by the Minister”.

17. Section 55 of the Act is amended by adding the following sentence at the end: “The Minister may, among other things, call the person to an interview.”

18. Section 56 of the Act is amended

(1) by replacing “if” in the introductory clause by “in the following cases:”;

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

“(3) any other case provided for by government regulation.”

19. Section 57 of the Act is amended

(1) by replacing “if” in the introductory clause by “in the following cases:”;

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

“(6) any other case provided for by government regulation.”

20. Section 60 of the Act is replaced by the following section:

“60. The Minister develops reception, francization and integration programs for immigrants. Such programs are aimed in particular at their learning French and learning about democratic values and the Québec values expressed by the Charter of human rights and freedoms (chapter C-12) and at the establishment of harmonious intercultural relations. By offering support services to immigrants, such programs contribute to promoting their full participation, in French and in full equality, in community life and their long-term settlement in the regions.

Within that framework, the Minister establishes and implements services, in Québec and abroad, in the areas under the Minister's responsibility while fostering employers' commitment. The Minister determines eligibility requirements for those services.”

21. The Act is amended by inserting the following section after section 61:

“61.1. The conditions the Government determines, by regulation, under sections 15 and 29 may, in particular, aim to ensure the success of reception, francization and integration programs and services.”

22. Section 73 of the Act is amended by inserting “foreign” after “temporary” in paragraph 1.

23. Section 82 of the Act is amended by replacing “a foreign national” by “an applicant”.

24. Section 88 of the Act is amended by inserting “or a presiding justice of the peace” after “Court of Québec” in the introductory clause of the first paragraph.

25. Section 92 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 2 of the first paragraph:

“(3) profits in any manner from an undertaking entered into on behalf of a foreign national and of the latter's accompanying family members or from actions taken for the purpose of entering into such an undertaking, including by collecting interest on an investment or accepting a gift, except if collecting reasonable fees for services rendered.”;

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

“The Government may, by regulation, define what are reasonable fees under subparagraph 3 of the first paragraph.”

26. Section 126 of the Act is replaced by the following section:

“126. The Government may, by a regulation made within 24 months after 2 August 2018, enact any transitional measure for the purposes of the provisions of this Act, including those concerning applications filed with the Minister before that date.”

FINAL PROVISIONS

27. The first regulation made under the second paragraph of section 21.1 of the Québec Immigration Act (chapter I-0.2.1), enacted by section 10, must be examined by the competent committee of the National Assembly for a period not exceeding three hours before it is enacted by the Government.

28. An application filed with the Minister before 2 August 2018 under the Regular Skilled Worker Program is terminated if, on 16 June 2019, the Minister has not made a selection, refusal or rejection decision on the application.

Subject to section 33, any required fees paid by an applicant having filed such an application must be returned, without interest, to the applicant.

No damages or indemnity may be claimed from the Government, the Minister or any of their subordinates or mandataries in connection with such an application.

The first paragraph does not apply to an application whose purpose, with respect to a prior application on which a selection decision has already been made, is to add a family member of the foreign national.

29. The Minister invites, not later than 16 January 2020, every foreign national whose application is terminated under section 28 to file an application for selection as a permanent resident under the Regular Skilled Worker Program if the foreign national

(1) has submitted an expression of interest to the Minister not later than 16 December 2019; and

(2) is in either of the following situations:

(a) the application terminated under section 28 was filed with the Minister by the foreign national under section 5.01 of the Regulation respecting the selection of foreign nationals (chapter I-0.2, r. 4); or

(b) the foreign national is staying in Québec on 16 June 2019 and is, at that time, the holder of a study permit or work permit issued under the Immigration and Refugee Protection Regulations (SOR/2002-227).

The Minister enters the expression of interest referred to in subparagraph 1 of the first paragraph in the expressions-of-interest bank referred to in section 43 of the Québec Immigration Act.

30. The Minister invites the foreign nationals referred to in section 29 according to a ranking corresponding to the date on which their expression of interest was entered in the expressions-of-interest bank. The Minister determines the number of foreign nationals invited under each invitation, taking into account the Minister's processing capacity.

The Minister publishes the decision in any medium the Minister considers appropriate.

A decision made by the Minister under the first paragraph is not a regulation within the meaning of the Regulations Act (chapter R-18.1).

31. A foreign national who is invited by the Minister must, within 60 days after receiving the invitation, file an application for selection.

Failing that, the foreign national receives a refund in accordance with the second paragraph of section 28, he or she may not be invited again by the Minister under section 29 and his or her expression of interest becomes invalid.

If, before the expiry of the time limit specified in the first paragraph, the foreign national notifies the Minister that he or she does not wish to file an application for selection, the second paragraph applies, but the foreign national's expression of interest remains in the expressions-of-interest bank. The expression of interest remains valid until the end of the period specified in section 27 of the Québec Immigration Regulation (chapter I-0.2.1, r. 3).

32. For the purposes of the definition of "dependent child" in the Québec Immigration Regulation and for the purpose of awarding points in accordance with the Selection grid for the economic class in Schedule A to that Regulation, the age assigned to a foreign national who files an application for selection following an invitation made under section 29 and to his or her accompanying family members is the age they were at the time the application referred to in section 28 was filed.

33. The required fees paid by a foreign national who filed an application that is terminated under section 28 stand in lieu of the fees required, for the foreign national and the family members who were to accompany him or her, for an application he or she files following an invitation made under section 29, to the extent that no fees were refunded to him or her under the second paragraph of section 28.

However, the fees required under the Québec Immigration Act for the foreign national's accompanying family members who were not included in the application terminated under section 28 are payable.

34. The application of sections 29 to 33 with respect to a foreign national does not prevent the application, with respect to that foreign national, of Division II of Chapter V of the Québec Immigration Act.

35. This Act comes into force on 16 June 2019, except sections 9 and 25, which come into force on the date to be set by the Government.

2019, chapter 12 AN ACT RESPECTING THE LAICITY OF THE STATE

Bill 21

Introduced by Mr. Simon Jolin-Barrette, Minister of Immigration, Diversity and Inclusiveness

Introduced 28 March 2019

Passed in principle 4 June 2019

Passed 16 June 2019

Assented to 16 June 2019

Coming into force: 16 June 2019

Legislation amended:

Charter of human rights and freedoms (chapter C-12)

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 (chapter R-26.2.01)

Explanatory notes

The purpose of this Act is to affirm the laicity of the State and to set out the requirements that follow from it.

To that end, the Act provides that the laicity of the State is based on four principles: the separation of State and religions, the religious neutrality of the State, the equality of all citizens, and freedom of conscience and freedom of religion. Parliamentary, government and judicial institutions are bound to adhere to all these principles in pursuing their missions, and State laicity requires that all persons have the right to lay institutions and lay public services. However, with respect to judges of the Court of Québec, the Human Rights Tribunal, the Professions Tribunal and the municipal courts, as well as presiding justices of the peace, responsibility for establishing rules translating the requirements of State laicity and for ensuring their implementation is assigned to the Conseil de la magistrature.

The Act proposes to prohibit certain persons from wearing religious symbols while exercising their functions. However, the prohibition does not apply to certain persons holding positions at the time the bill is introduced, subject to the conditions specified by the Act.

Under the Act, personnel members of a body must exercise their functions with their face uncovered, and persons who present themselves to receive a service from such a personnel member must have their face uncovered when doing so is necessary to allow their identity to be verified or for security

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Explanatory notes *(cont'd)*

reasons. Persons who fail to comply with that obligation may not receive the service. However, those obligations do not apply to persons whose face is covered for reasons of health or a handicap, or because of the requirements tied to their functions or to the performance of certain tasks.

In addition, the Act amends the Charter of human rights and freedoms to specify that persons must maintain proper regard for State laicity in exercising their fundamental freedoms and rights.

The Act's provisions prevail over those of any subsequent Act, unless expressly stated otherwise. The Act must not be interpreted as requiring an institution to remove or alter an immovable, or movable property adorning an immovable, nor as affecting toponymy, or the name of or name used by an institution. The Act also grants ministers powers to verify compliance with the measures it sets out.

The Act has effect despite certain provisions of the Charter of human rights and freedoms and the Constitution Act, 1982.

Lastly, the Act contains consequential amendments and various interpretative, transitional and final provisions.



Chapter 12

AN ACT RESPECTING THE LAICITY OF THE STATE

[Assented to 16 June 2019]

AS the Québec nation has its own characteristics, one of which is its civil law tradition, distinct social values and a specific history that have led it to develop a particular attachment to State laicity;

AS the Québec State stands on constitutional foundations that have been enriched over the years by the passage of a number of fundamental laws;

AS, in accordance with the principle of parliamentary sovereignty, it is incumbent on the Parliament of Québec to determine the principles according to which and manner in which relations between the State and religions are to be governed in Québec;

AS it is important that the paramountcy of State laicity be enshrined in Québec's legal order;

AS the Québec nation attaches importance to the equality of women and men;

AS a stricter duty of restraint regarding religious matters should be established for persons exercising certain functions, resulting in their being prohibited from wearing religious symbols in the exercise of their functions;

AS State laicity contributes to the fulfilment of the magistrature's duty of impartiality;

AS State laicity should be affirmed in a manner that ensures a balance between the collective rights of the Québec nation and human rights and freedoms;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

AFFIRMATION OF THE LAICITY OF THE STATE

- 1.** The State of Québec is a lay State.
- 2.** The laicity of the State is based on the following principles:
 - (1) the separation of State and religions;
 - (2) the religious neutrality of the State;

- (3) the equality of all citizens; and
- (4) freedom of conscience and freedom of religion.

3. State laicity requires parliamentary, government and judicial institutions to comply with all the principles listed in section 2, in fact and in appearance, in pursuing their missions.

For the purposes of this chapter,

(1) “parliamentary institutions” means the National Assembly and the persons appointed or designated by it to an office under its authority;

(2) “government institutions” means the bodies listed in paragraphs 1 to 10 of Schedule I;

(3) “judicial institutions” means the Court of Appeal, the Superior Court, the Court of Québec, the Human Rights Tribunal, the Professions Tribunal and the municipal courts.

4. In addition to the requirement under section 3, State laicity requires compliance with the prohibition on wearing religious symbols under Chapter II of this Act, and with the duty of religious neutrality under Chapter II of the 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 (chapter R-26.2.01), by the persons subject to that prohibition or that duty.

State laicity also requires that all persons have the right to lay parliamentary, government and judicial institutions, and to lay public services, to the extent provided for in this Act and in the 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.

5. It is incumbent on the Conseil de la magistrature, with respect to judges of the Court of Québec, the Human Rights Tribunal, the Professions Tribunal and the municipal courts, as well as presiding justices of the peace, to establish rules translating the requirements of State laicity and to ensure their implementation.

Despite subparagraph 3 of the second paragraph of section 3, the requirement to comply with the principles set out in section 2 applies to judges only to the extent provided for in this section.

CHAPTER II**PROHIBITION ON WEARING RELIGIOUS SYMBOLS**

6. The persons listed in Schedule II are prohibited from wearing religious symbols in the exercise of their functions.

A religious symbol, within the meaning of this section, is any object, including clothing, a symbol, jewellery, an adornment, an accessory or headwear, that

- (1) is worn in connection with a religious conviction or belief; or
- (2) is reasonably considered as referring to a religious affiliation.

CHAPTER III**SERVICES WITH FACE UNCOVERED**

7. For the purposes of this chapter, “personnel member of a body” means a member of the personnel of a body listed in Schedule I or a person listed in Schedule III who is considered to be such a member.

8. Personnel members of a body must exercise their functions with their face uncovered.

Similarly, persons who present themselves to receive a service from a personnel member of a body must have their face uncovered where doing so is necessary to allow their identity to be verified or for security reasons. Persons who fail to comply with that obligation may not receive the service requested, where applicable.

For the purposes of the second paragraph, persons are deemed to be presenting themselves to receive a service when they are interacting or communicating with a personnel member of a body in the exercise of the personnel member’s functions.

9. Section 8 does not apply to persons whose face is covered for health reasons or because of a handicap or of requirements tied to their functions or to the performance of certain tasks.

10. A body listed in Schedule I may require, from any persons or partnerships with whom or which it enters into a contract, or to whom or which it grants financial assistance, that members of their personnel exercise their functions with their face uncovered, if the contract or the granting of financial assistance is for the provision of services that are inherent in the body’s mission or if the services are performed in its personnel’s place of work. The same applies to a parliamentary institution referred to in subparagraph 1 of the second paragraph of section 3.

CHAPTER IV**MISCELLANEOUS PROVISIONS**

11. The provisions of this Act prevail over any contrary provisions of any subsequent Act, unless such an Act expressly states that it applies despite this Act.

The provisions of sections 1 to 3 do not prevail over any contrary provisions of any previous Act.

12. A minister may, jointly with the minister responsible for the administration of this Act, verify compliance with the measures set out in this Act within a body listed in Schedule I or with a person referred to in paragraph 11 of Schedule III that is under his or her responsibility or jurisdiction. A minister may also designate, in writing, a person to conduct such verification. At the request of the minister concerned or the designated person, the body or the person being verified must send or otherwise make available to the minister or designated person all documents and information the minister or designated person considers necessary to conduct the verification.

The minister concerned may, in writing and within the time he or she specifies, require the body or the person to take corrective measures, conduct any appropriate follow-up and comply with any other measure, including oversight and support measures.

For the purposes of this section, the following bodies and persons, among others, are under the jurisdiction of the following ministers:

(1) the bodies listed in paragraph 5 of Schedule I: the Minister of Municipal Affairs, Regions and Land Occupancy;

(2) the bodies listed in paragraph 6 of Schedule I: the Minister of Transport;

(3) the bodies listed in paragraphs 7 and 12 of Schedule I: the Minister of Education, Recreation and Sports or, as applicable, the Minister of Higher Education, Research, Science and Technology, according to their respective responsibilities;

(4) the bodies listed in paragraphs 8 and 13 of Schedule I: the Minister of Health and Social Services; and

(5) the bodies listed in paragraph 11 of Schedule I and the person referred to in paragraph 11 of Schedule III: the Minister of Families, Seniors and the Status of Women.

This section does not apply to the parliamentary institutions and judicial institutions referred to in subparagraph 1 or 3 of the second paragraph of section 3.

13. It is incumbent on the person exercising the highest administrative authority, where applicable, over the persons referred to in section 6 or the first paragraph of section 8 to take the necessary measures to ensure compliance with the measures set out in those provisions. That function may be delegated to a person within the same organization.

The persons referred to in section 6 or the first paragraph of section 8 are, in the event of failure to comply with the measures set out in those provisions, subject to a disciplinary measure or, if applicable, to any other measure resulting from the enforcement of the rules governing the exercise of their functions.

14. No accommodation or other derogation or adaptation, except those provided for in this Act, may be granted in connection with the provisions concerning the prohibition on wearing religious symbols or concerning the obligations relating to services with one's face uncovered.

15. Where the prohibition on wearing religious symbols applies to a lawyer or notary referred to in paragraph 8 of Schedule II, the obligation is deemed to be an integral part of the legal services contract under which the lawyer or notary acts.

16. A provision of a collective agreement, group agreement or any other contract concerning conditions of employment that is incompatible with the provisions of this Act is absolutely null.

17. Sections 1 to 3 must not be interpreted as requiring an institution referred to in section 3 to remove or alter an immovable, or movable property adorning an immovable. However, an institution may, on its own initiative, remove or alter an immovable or such movable property.

Nor must those sections be interpreted as affecting toponymy, or the name of or name used by an institution referred to in section 3.

CHAPTER V

AMENDING PROVISIONS

CHARTER OF HUMAN RIGHTS AND FREEDOMS

18. The Charter of human rights and freedoms (chapter C-12) is amended by inserting the following paragraph after the third paragraph of the preamble:

“Whereas the Québec nation considers State laicity to be of fundamental importance;”.

19. Section 9.1 of the Charter is amended by inserting “State laicity,” after “democratic values,” in the first paragraph.

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

20. The preamble to the 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 (chapter R-26.2.01) is repealed.

21. Section 1 of the Act is amended

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

“This Act imposes, to the extent it provides for, a duty of religious neutrality on personnel members of public bodies in the exercise of their functions, in accordance with the requirements of State laicity.”;

(2) by striking out the second paragraph.

22. Section 2 of the Act is amended, in the first paragraph,

(1) by inserting “, as well as bodies whose capital forms part of the domain of the State” at the end of subparagraph 2;

(2) by inserting “and regional” after “municipal” in subparagraph 5;

(3) by inserting “, the Commission scolaire du Littoral established by the Act respecting the Commission scolaire du Littoral (1966-1967, chapter 125)” after “Education Act (chapter I-13.3)” in subparagraph 7;

(4) by striking out “or any of its committees” in subparagraph 9.

23. Section 7 of the Act is amended

(1) by replacing “any person or partnership with whom it has entered” by “any persons or partnerships with whom or which it enters”;

(2) by replacing “service contract or subsidy agreement” by “contract, or to whom or which it grants financial assistance,”;

(3) by replacing “or agreement relates to” by “or the granting of financial assistance is for”;

(4) by replacing “that are performed in its personnel’s place of work” by “if the services are performed in its personnel’s place of work”.

24. Section 9 of the Act and Division II of Chapter III of the Act, comprising section 10, are repealed.

25. Section 12 of the Act is amended by replacing the second paragraph by the following paragraph:

“The guidelines must be made public using the means the Minister considers appropriate.”

26. Division IV of Chapter III of the Act, comprising section 15, is repealed.

27. Section 16 of the Act is repealed.

28. Section 17 of the Act is amended by replacing the last sentence of the first paragraph by the following sentences: “That person may delegate the function to a person within his or her organization. In addition, that person must designate an accommodation officer within the personnel.”

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

“17.1. No accommodation or other derogation or adaptation, except those provided for in this Act, may be granted in connection with the provisions of this Act that concern fulfillment of the duty of religious neutrality.”

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

“19. The minister designated by the Government is responsible for the administration of this Act.”

CHAPTER VI

TRANSITIONAL AND FINAL PROVISIONS

31. Section 6 does not apply

(1) to persons referred to in any of paragraphs 2, 3, 7 and 9 of Schedule II on 27 March 2019, for as long as they exercise the same function within the same organization;

(2) to persons referred to in paragraph 4 or 5 of Schedule II on 27 March 2019, until the end of their mandate;

(3) to persons, except the Minister of Justice and Attorney General, referred to in paragraph 6 of Schedule II on 27 March 2019, for as long as they exercise the same function and are under the authority of the same organization;

(4) to persons referred to in paragraph 8 of Schedule II acting in accordance with a legal services contract entered into before 16 June 2019, unless the contract is renewed after that date;

(5) to persons referred to in paragraph 10 of Schedule II on 27 March 2019, for as long as they exercise the same function within the same school board.

- 32.** Until the Government makes an order designating a minister responsible for the administration of this Act and the 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 (chapter R-26.2.01), the Minister of Immigration, Diversity and Inclusiveness is responsible for their administration.
- 33.** This Act and the amendments made by it to the 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 apply despite sections 1 to 38 of the Charter of human rights and freedoms (chapter C-12).
- 34.** This Act and the amendments made by Chapter V of this Act have effect notwithstanding sections 2 and 7 to 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).
- 35.** The minister designated by the Government is responsible for the administration of this Act.
- 36.** This Act comes into force on 16 June 2019.

SCHEDULE I

(Sections 3, 7 and 10)

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), including the persons listed in those schedules, as well as bodies whose capital forms part of the domain of the State;
- (3) bodies and persons 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), including the persons listed in that schedule;
- (5) municipalities, metropolitan communities, intermunicipal boards and municipal and regional housing bureaus, except 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 Commission scolaire du Littoral established by the Act respecting the Commission scolaire du Littoral (1966-1967, chapter 125), 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 435.1 of that Act, and health communication centres referred to in the Act respecting pre-hospital emergency services (chapter S-6.2);
- (9) bodies the majority of whose members are appointed by the National Assembly;
- (10) inquiry commissions established under the Act respecting public inquiry commissions (chapter C-37);

- (11) childcare centres, home childcare coordinating offices and subsidized day care centres governed by the Educational Childcare Act (chapter S-4.1.1);
- (12) 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
- (13) private institutions under agreement, intermediary resources and family-type resources governed by the Act respecting health services and social services.

SCHEDULE II
(Sections 6, 15 and 31)

PERSONS SUBJECT TO THE PROHIBITION ON WEARING RELIGIOUS
SYMBOLS IN THE EXERCISE OF THEIR FUNCTIONS

- (1) the President and Vice-Presidents of the National Assembly;
- (2) administrative justices of the peace referred to in section 158 of the Courts of Justice Act (chapter T-16), special clerks, clerks, deputy clerks, sheriffs and deputy sheriffs referred to in sections 4 to 5 of that Act, clerks and deputy clerks referred to in section 57 of the Act respecting municipal courts (chapter C-72.01), and bankruptcy registrars;
- (3) members or commissioners, as applicable, who exercise their functions within the Comité de déontologie policière, the Commission d'accès à l'information, the Commission de la fonction publique, the Commission de protection du territoire agricole du Québec, the Commission des transports du Québec, the Commission municipale du Québec, the Commission québécoise des libérations conditionnelles, the Régie de l'énergie, the Régie des alcools, des courses et des jeux, the Régie des marchés agricoles et alimentaires du Québec, the Régie du bâtiment du Québec, the Régie du logement, the Financial Markets Administrative Tribunal, the Administrative Tribunal of Québec or the Administrative Labour Tribunal, as well as disciplinary council chairs who exercise their functions within the Bureau des présidents des conseils de discipline;
- (4) commissioners appointed by the Government under the Act respecting public inquiry commissions (chapter C-37), and lawyers or notaries acting for such a commission;
- (5) arbitrators appointed by the Minister of Labour whose name appears on a list drawn up by that minister in accordance with the Labour Code (chapter C-27);
- (6) the Minister of Justice and Attorney General, the Director of Criminal and Penal Prosecutions, and persons who exercise the function of lawyer, notary or criminal and penal prosecuting attorney, including legal managers who supervise the work of those persons or of other legal managers, and who are under the authority of a government department, the Director of Criminal and Penal Prosecutions, the National Assembly, a person appointed or designated by the National Assembly to an office under its authority, a body referred to in paragraph 3, the Autorité des marchés financiers, the Autorité des marchés publics, the Commission des droits de la personne et des droits de la jeunesse, Revenu Québec or a body or person whose personnel is appointed in accordance with the Public Service Act (chapter F-3.1.1), except the Centre de services partagés du Québec, the Conseil de gestion de l'assurance parentale, the Institut de la statistique du Québec, La Financière agricole du Québec, the Société d'habitation du Québec and Transition énergétique Québec;

- (7) persons who exercise the function of lawyer and are employed by a prosecutor referred to in paragraph 2 or 3 of article 9 of the Code of Penal Procedure (chapter C-25.1), unless the prosecutor is referred to in paragraph 6, when those persons are acting in criminal or penal matters for a prosecutor before the courts or with third persons;
- (8) lawyers or notaries acting before the courts or with third persons in accordance with a legal services contract entered into with a minister, the Director of Criminal and Penal Prosecutions, the National Assembly, a person appointed or designated by the National Assembly to exercise a function under its authority, a body referred to in paragraph 3, the Autorité des marchés financiers, the Autorité des marchés publics, the Commission des droits de la personne et des droits de la jeunesse, Revenu Québec, a body or person whose personnel is appointed in accordance with the Public Service Act, except the Centre de services partagés du Québec, the Conseil de gestion de l'assurance parentale, the Institut de la statistique du Québec, La Financière agricole du Québec, the Société d'habitation du Québec and Transition énergétique Québec, or lawyers acting in criminal or penal matters before the courts or with third persons in accordance with a legal services contract entered into with a prosecutor referred to in paragraph 7;
- (9) peace officers who exercise their functions mainly in Québec; and
- (10) principals, vice principals and teachers of educational institutions under the jurisdiction of a school board established under the Education Act (chapter I-13.3) or of the Commission scolaire du Littoral established by the Act respecting the Commission scolaire du Littoral (1966-1967, chapter 125).

SCHEDULE III

(Section 7)

PERSONS CONSIDERED TO BE PERSONNEL MEMBERS OF A BODY FOR THE PURPOSES OF MEASURES RELATING TO SERVICES WITH FACE UNCOVERED

- (1) Members of the National Assembly;
- (2) elected municipal officers, except those of municipalities governed by the Cree Villages and the Naskapi Village Act (chapter V-5.1) or by the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1);
- (3) office staff within the meaning of Division II.2 of the Executive Power Act (chapter E-18), office staff and Members' staff within the meaning of Division III.1 of Chapter IV of the Act respecting the National Assembly (chapter A-23.1), and office staff referred to in section 114.4 of the Cities and Towns Act (chapter C-19);
- (4) commissioners of school boards established under the Education Act (chapter I-13.3) and the manager and assistant manager appointed under section 4 of the Act respecting the Commission scolaire du Littoral (1966-1967, chapter 125);
- (5) National Assembly personnel members and Lieutenant-Governor staff members;
- (6) persons appointed or designated by the National Assembly to an office under its authority and the personnel directed by them;
- (7) commissioners appointed by the Government under the Act respecting public inquiry commissions (chapter C-37) and the personnel directed by them;
- (8) persons appointed by the government or by a minister to exercise an adjudicative function within the administrative branch, including arbitrators whose name appears on a list drawn up by the Minister of Labour in accordance with the Labour Code (chapter C-27);
- (9) peace officers who exercise their functions mainly in Québec;
- (10) physicians, dentists and midwives, when those persons are practising in a centre operated by a public institution referred to in paragraph 8 of Schedule I;
- (11) persons recognized as subsidized home childcare providers under the Educational Childcare Act (chapter S-4.1.1) and the persons directed by them;
- (12) directors or members of a body referred to in any of paragraphs 1 to 9 of Schedule I who receive remuneration from the body other than the reimbursement of their expenses, except persons who are elected;

(13) any other persons appointed or designated by the National Assembly, the Government or a minister, when those persons are exercising functions assigned to them by the National Assembly, the law, the Government or the minister.

2019, chapter 13

AN ACT TO TRANSFER RESPONSIBILITY FOR THE REGISTRY OF LOBBYISTS TO THE LOBBYISTS COMMISSIONER AND TO IMPLEMENT THE CHARBONNEAU COMMISSION RECOMMENDATION ON THE PRESCRIPTION PERIOD FOR BRINGING PENAL PROCEEDINGS

Bill 6

Introduced by Madam Sonia LeBel, Minister of Justice

Introduced 13 February 2019

Passed in principle 10 April 2019

Passed 6 June 2019

Assented to 19 June 2019

Coming into force: 19 December 2021 or on an earlier date that may be set by the Government on the Commissioner's recommendation, except sections 18, 24 to 26 and 28, which come into force on 19 June 2019

Legislation amended:

Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)

Lobbying Transparency and Ethics Act (chapter T-11.011)

Regulations repealed:

Lobbyists Registry Regulation (chapter T-11.011, r. 3)

Tariff of fees respecting the lobbyists registry (chapter T-11.011, r. 4)

Explanatory notes

This Act amends the Lobbying Transparency and Ethics Act in order to transfer the responsibility for keeping the registry of lobbyists to the Lobbyists Commissioner.

The Act furthermore provides that penal proceedings are prescribed three years after the prosecutor becomes aware of the commission of the offence but that such proceedings may not be brought if more than seven years have passed since the offence was committed, as recommended by the Commission of Inquiry on the Awarding and Management of Public Contracts in the Construction Industry.

The Act also amends the Act respecting Access to documents held by public bodies and the Protection of personal information so that the latter will not apply to the registry of lobbyists.



Chapter 13

AN ACT TO TRANSFER RESPONSIBILITY FOR THE REGISTRY OF LOBBYISTS TO THE LOBBYISTS COMMISSIONER AND TO IMPLEMENT THE CHARBONNEAU COMMISSION RECOMMENDATION ON THE PRESCRIPTION PERIOD FOR BRINGING PENAL PROCEEDINGS

[Assented to 19 June 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

LOBBYING TRANSPARENCY AND ETHICS ACT

1. Section 1 of the Lobbying Transparency and Ethics Act (chapter T-11.011) is amended by inserting “, in particular through its objective of having a simple and efficient registry” at the end.

2. The Act is amended by replacing subdivision 3 of Division I of Chapter II by the following:

“§3. — *Filing, certification and receipt*

“**18.** Returns and notices must be filed in the registry of lobbyists on an information technology-based medium in the form and manner determined by the Lobbyists Commissioner.

They must bear a certification by the person filing them that the information they contain is true.

Such returns and notices are deemed to be filed at the time they are received by the Commissioner.”

3. The heading before section 19 of the Act is replaced by the following heading:

“REGISTRY OF LOBBYISTS”.

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

“**19.** The Lobbyists Commissioner is responsible for keeping the registry of lobbyists.

The Commissioner keeps the registry in the manner the Commissioner determines.

The registry is public and available on the Commissioner’s website, with the exception of information covered by a confidentiality measure.”

5. Section 20 of the Act is amended

- (1) by replacing “Registrar” by “Commissioner”;
- (2) by replacing both occurrences of “submitted” by “filed”.

6. Section 21 of the Act is replaced by the following section:

“21. If a return or notice does not contain all the required information, or if it contains an error or is not filed in the prescribed form or manner, the Commissioner may require the consultant lobbyist or, in the case of an enterprise lobbyist or organization lobbyist, the senior officer of the enterprise or group to make the necessary corrections within 20 days after the Commissioner’s request. In such a case, a note that corrections were required is made in the registry.

If the required corrections are not made within the allotted time, the Commissioner may, in whole or in part, refuse the return or notice or remove it from the registry.”

7. Section 22 of the Act is repealed.

8. Section 23 of the Act is amended by replacing both occurrences of “Registrar” by “Commissioner”.

9. Section 24 of the Act is repealed.

10. The heading before section 49 of the Act is amended by replacing “orders” by “measures”.

11. Section 49 of the Act is amended

- (1) in the first paragraph,
 - (a) by replacing “order” by “decide”;
 - (b) by replacing “be kept” by “is to be kept”;
- (2) in the second paragraph,

(a) by replacing “Unless the Commissioner extends the order at the request of the interested person for the period determined by the Commissioner” by “Unless the interested person requests an extension of the measure and the Commissioner grants one for the period he or she determines”;

- (b) by striking out the last sentence;

(3) by striking out “of the order” in the third paragraph.

12. Section 50 of the Act is replaced by the following section:

“50. When granting a confidentiality measure, the Commissioner shall register the return filed but shall ensure that the information covered by the measure is kept confidential.

When the measure expires and after the Commissioner has informed the person who requested it of its expiry, the information it covered becomes available to the public.”

13. Section 51 of the Act is amended by replacing “orders issued or renewed” by “confidentiality measures granted or extended”.

14. Section 52 of the Act is amended by striking out “Except as regards matters that are within the purview of the Lobbyists Registrar pursuant to section 22,”.

15. Section 53 of the Act is amended by replacing “order the cancellation of” in the first paragraph by “cancel”.

16. Section 56 of the Act is repealed.

17. Section 64 of the Act is amended by replacing “ordering the cancellation of” by “cancelling”.

18. The Act is amended by inserting the following section after section 65:

“65.1. Penal proceedings for an offence under this Act are prescribed three years after the date on which the prosecutor becomes aware of the commission of the offence. However, no proceedings may be instituted if more than seven years have passed since the date of the commission of the offence.

The first paragraph does not apply to proceedings for an offence under section 62, which are prescribed one year after the date of the commission of the offence.”

19. Section 66 of the Act is amended by striking out paragraphs 3 to 5.

20. The Act is amended by inserting the following section after section 66:

“66.1. The Commissioner shall post any draft provisions specifying the form or manner to be determined under sections 18 and 19 on the Commissioner’s website.

Any interested person may send comments to the Commissioner within 45 days after such draft provisions are posted. The Commissioner shall cause the provisions specifying the form or manner the Commissioner determines to be published in the *Gazette officielle du Québec*, with or without changes.

Those provisions come into force on the 15th day after the day they are published.”

ACT RESPECTING ACCESS TO DOCUMENTS HELD BY PUBLIC BODIES AND THE PROTECTION OF PERSONAL INFORMATION

21. Section 2 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) is amended by inserting the following paragraph after paragraph 2:

“(3) the registry of lobbyists provided for by the Lobbying Transparency and Ethics Act (chapter T-11.011);”.

TRANSITIONAL AND FINAL PROVISIONS

22. The Lobbyists Commissioner is substituted for the Personal and Movable Real Rights Registrar as to the functions exercised by the latter with regard to the keeping of the registry of lobbyists. The Commissioner acquires the rights and assumes the obligations of the Registrar.

23. The information contained in the registry of lobbyists as well as the records and other documents of the Personal and Movable Real Rights Registrar and of the Ministère de la Justice pertaining to activities related to the keeping of the registry of lobbyists become the information, records and documents of the Commissioner.

24. The information contained in the registry of lobbyists on the date preceding the date of coming into force of this Act is kept by the Personal and Movable Real Rights Registrar for a period of one year after the date of coming into force of this Act or for any longer period the Government may determine on the Commissioner’s recommendation.

25. The Commissioner may, to put a new platform in place for the registry of lobbyists, require the Personal and Movable Real Rights Registrar to communicate any information contained in the registry. The information must be communicated according to the conditions and in the manner determined in an agreement to be entered into not later than 19 June 2020. The agreement must also stipulate cooperative arrangements between the parties.

Full communication of the information must be provided not later than the date preceding the date of coming into force of this Act.

26. Within 60 days after the date of coming into force of this Act, a consultant lobbyist or, in the case of an enterprise lobbyist or organization lobbyist, the senior officer of the enterprise or group must make sure that the information contained in the returns and notices filed by him or her that appear in the registry is accurate, complete and up-to-date. He or she must, if necessary, complete or amend it within the same 60-day period.

The Commissioner may extend the period provided for in the first paragraph if it is shown to the Commissioner that more time is needed for the lobbyist or senior officer to complete or amend the information contained in those returns and notices because, among other reasons, of the number of active mandates.

27. The Lobbyists Registry Regulation (chapter T-11.011, r. 3) and the Tariff of fees respecting the lobbyists registry (chapter T-11.011, r. 4) are repealed.

28. Notices issued and published by the Lobbyists Registrar in accordance with section 22 of the Lobbying Transparency and Ethics Act (chapter T-11.011) cease to have effect on the date of coming into force of this Act.

29. This Act comes into force on 19 December 2021 or on an earlier date that may be set by the Government on the Commissioner's recommendation, except sections 18, 24 to 26 and 28, which come into force on 19 June 2019.

2019, chapter 14

AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

Bill 13

Introduced by Mr. Eric Girard, Minister of Finance

Introduced 26 February 2019

Passed in principle 10 April 2019

Passed 11 June 2019

Assented to 19 June 2019

Coming into force: 19 June 2019

Legislation amended:

Tax Administration Act (chapter A-6.002)

Individual and Family Assistance Act (chapter A-13.1.1)

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 to establish Fondation, 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 application of the Taxation Act (chapter I-4)

Act respecting administrative justice (chapter J-3)

Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1)

Youth Protection Act (chapter P-34.1)

Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)

Act respecting the Québec Pension Plan (chapter R-9)

Educational Childcare Act (chapter S-4.1.1)

Act respecting the Québec sales tax (chapter T-0.1)

Fuel Tax Act (chapter T-1)

Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, chapter 63)

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, chapter 5)

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Legislation amended: (cont'd)

Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (2011, chapter 6)

Act to amend the Act respecting the Québec sales tax and other legislative provisions (2012, chapter 28)

Act to give effect to the Budget Speech delivered on 4 June 2014 and to various other fiscal measures (2015, chapter 21)

Act to give effect to the Update on Québec's Economic and Financial Situation presented on 2 December 2014 and to amend various legislative provisions (2015, chapter 24)

Act to give effect mainly to fiscal measures announced in the Budget Speech delivered on 26 March 2015 (2015, chapter 36)

Act to give effect mainly to fiscal measures announced in the Budget Speech delivered on 17 March 2016 (2017, chapter 1)

Act to give effect mainly to fiscal measures announced in the Budget Speech delivered on 28 March 2017 (2017, chapter 29)

Regulations amended:

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

Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1)

Regulation respecting legal aid (chapter A-14, r. 2)

Regulation respecting the Taxation Act (chapter I-3, r. 1)

Regulation respecting financial assistance to facilitate the adoption of a child (chapter P-34.1, r. 4)

Regulation respecting the Québec sales tax (chapter T-0.1, r. 2)

Explanatory notes

This Act amends various Acts to give effect mainly to fiscal measures announced in the Budget Speeches delivered on 28 March 2017, 27 March 2018 and 21 March 2019. It also gives effect to measures announced in the Update on Québec's Economic and Financial Situation presented on 3 December 2018 and in various Information Bulletins published in 2016, 2017 and 2018.

For the purpose of introducing or modifying fiscal measures specific to Québec, the Act amends, among others,

(1) the Act constituting Capital régional et coopératif Desjardins, the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi and the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) to recognize new investments for the purposes of their investment requirement and to add a new class to the capital stock of Capital régional et coopératif Desjardins;

(2) the Taxation Act to make amendments that deal, among other things, with

(a) in connection with the refundable tax credit for child assistance, which becomes the refundable tax credit granting an allowance to families, the enhancement of the maximum amount for second and third children, the \$100 supplement for the purchase of school supplies and the easing of the eligibility criteria respecting the supplement for handicapped children requiring exceptional care;

(b) introduction of a refundable tax credit for senior assistance;

(c) enhancement of certain tax credits aimed at improving the quality of life of seniors, such as the tax credit for experienced workers, which becomes the tax credit for career extension;

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Explanatory notes (cont'd)

- (d) enhancement of refundable tax credits for informal caregivers of persons of full age;
- (e) enhancement of the refundable work incentive tax credits, namely the tax credit establishing a fiscal shield, the tax credit granting a work premium and the tax credit for child care expenses;
- (f) introduction of a non-refundable tax credit for first-time home buyers;
- (g) enhancement of the refundable tax credits for corporations in the cultural sector;
- (h) enhancement of the refundable tax credit for on-the-job training periods;
- (i) introduction of a refundable tax credit to promote training for workers employed by small and medium-sized businesses (SMBs);
- (j) temporary enhancement of the refundable tax credit for holders of a taxi driver's permit and possibility for members of a partnership to benefit from the refundable tax credit for holders of a taxi owner's permit;
- (k) introduction of a temporary tax credit for the exchange of shares of Capital régional et coopératif Desjardins, reduction of the rate of the tax credit granted for the acquisition of its shares and temporary continuation of the enhanced rate of the tax credit for the acquisition of shares issued by Fondation;
- (l) introduction of a refundable tax credit for the digital transformation of print media;
- (m) renewal and enhancement of the refundable tax credits aimed at encouraging the creation of new financial services corporations;
- (n) extension and simplification of the refundable tax credits for the production of ethanol, cellulosic ethanol and biodiesel fuel in Québec and introduction of a temporary refundable tax credit for the production of pyrolysis oil in Québec; and
- (o) reduction of the rates of the compensatory tax on financial institutions;
- (3) the Taxation Act, the Act respecting the sectoral parameters of certain fiscal measures and the Act respecting the Régie de l'assurance maladie du Québec to enhance the tax holidays for the carrying out of large investment projects;
- (4) the Taxation Act and the Act respecting the Régie de l'assurance maladie du Québec to standardize the tax rates for SMBs and provide for the gradual reduction of the employers' contribution rate to the Health Services Fund for all SMBs;
- (5) the Taxation Act and the Tax Administration Act to implement certain measures announced in the Tax Fairness Action Plan, including measures to counter aggressive tax planning;
- (6) the Act respecting the Québec sales tax to, among other things, phase out restrictions preventing large businesses from obtaining input tax refunds; and
- (7) the Act respecting the Québec sales tax and the Tax Administration Act to require a person who operates a digital accommodation platform to register under the tax on lodging.

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Explanatory notes *(cont'd)*

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 mainly in 2016, 2017 and 2018. The Act gives effect to harmonization measures announced in various Information Bulletins published mainly in 2016, 2017 and 2018. More specifically, the amendments deal with

- (1) addition of specialized nurse practitioners to the list of professionals authorized to issue certifications or prescribe certain treatments in respect of persons with disabilities;
- (2) eligibility for the tuition tax credit in the case of tuition fees paid for occupational skills courses;
- (3) eligibility, for the purpose of splitting retirement income between spouses and with respect to the retirement income tax credit, of the retirement income security benefits paid to Canadian Forces veterans;
- (4) eligibility for the tax credit for medical expenses of fees paid for the purchase of certain cannabis products for medical purposes and in respect of an animal specially trained to assist persons who have a severe mental impairment;
- (5) elimination of the home relocation loan deduction;
- (6) modernization of the criteria for characterizing life insurance policies as exempt policies;
- (7) replacement of rules relating to incorporeal capital property by the introduction of a new category of depreciable property;
- (8) zero-rated status of naloxone for the treatment of opioid overdose; and
- (9) taxation of cannabis products.

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



Chapter 14

AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

[Assented to 19 June 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. (1) The Tax Administration Act (chapter A-6.002) is amended by inserting the following section after section 25.1.1:

“**25.1.2.** Where a formal demand relating to an amount that may be owed by a particular person under a fiscal law or to a refund to which the particular person may be entitled under such a law has been notified in accordance with the first paragraph of section 39 to a person regarding the filing of information, additional information or documents, the time limit described in the second paragraph of section 25, that applies in respect of the particular person, is suspended for the period that begins on the day the formal demand is notified by registered mail or by personal service and ends on the day the formal demand or the order provided for in section 39.2 is complied with or, in the case of contestation, the day on which a final judgment is rendered in relation to the formal demand or the order and on which, if applicable, the information, additional information or documents, as the case may be, are filed in accordance with the formal demand or the order.

For the purposes of the first paragraph, the Act respecting the Québec sales tax (chapter T-0.1), as regards Title I of that Act, is not a fiscal law.”

(2) Subsection 1 applies in respect of a formal demand notified after 10 July 2018 or of an order made after that date.

2. (1) Section 59.2.2 of the Act is amended

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

“Every person who fails to report an income equal to or greater than \$500 (in this section referred to as “unreported income”) in the fiscal return filed by that person for a taxation year and has already made such an omission for any of the three preceding taxation years incurs a penalty equal to the lesser of

(a) 10% of the unreported income; and

(b) the amount determined by the formula

$$0.5 \times (A - B).";$$

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

“In the formula in the first paragraph,

(a) A is an amount equal to the excess amount that would be determined for the taxation year under the first paragraph of section 1049 of the Taxation Act (chapter I-3) if that section applied in respect of the unreported income; and

(b) B is any amount deducted or withheld under section 1015 of the Taxation Act that may reasonably be considered to be in respect of the unreported income.”

(2) Subsection 1 applies from 20 June 2019.

3. Section 59.5.1 of the Act is amended by replacing the portion before the definition of “culpable conduct” in the first paragraph by the following:

“**59.5.1.** In this section and sections 59.5.2 to 59.5.8;”.

4. Sections 59.5.5 and 59.5.6 of the Act are amended by replacing “59.5.9” by “59.5.8”.

5. Section 60.4 of the Act is amended by replacing “or any of sections 541.25 to 541.28, 541.30 and 541.32” by “, any of sections 541.25 to 541.28 and 541.30, the fourth paragraph of section 541.31.1 or section 541.32”.

6. (1) Section 69.0.0.1 of the Act is amended by striking out the second paragraph.

(2) Subsection 1 applies from 1 January 2020.

7. (1) Section 69.1 of the Act is amended, in the second paragraph,

(1) by replacing “tax credit for child assistance” in subparagraph 3 of subparagraph *n* by “tax credit granting an allowance to families”;

(2) by striking out subparagraphs *r* and *z.1*.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2019.

8. Section 69.3 of the Act is amended by replacing “, except subparagraph *z.1* of the second paragraph, or section” in the first paragraph by “or”.

- 9.** Section 69.8 of the Act is amended by striking out “z.1,” in the portion before subparagraph *a* of the first paragraph.
- 10.** Section 93.33 of the Act is amended by replacing “a final judgment (*res judicata*)” in the first paragraph by “*res judicata*”.
- 11.** (1) Sections 94.0.3.1 to 94.0.3.4 of the Act are repealed.
- (2) Subsection 1 applies from 1 January 2021.

ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF
DESJARDINS

- 12.** Section 4 of the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) is amended by replacing “shareholders” in paragraph 2 by “holders of class “A” or class “B” shares”.
- 13.** The Act is amended by inserting the following before section 8.1:

“DIVISION I
“INTERPRETATION”.

- 14.** (1) Section 8.1 of the Act is replaced by the following section:

“**8.1.** For the purposes of this Act,

“capitalization period” means

- (1) a period that is
- (a) the period that begins on 1 July 2001 and ends on 31 December 2001,
- (b) the period that begins on 1 January 2002 and ends on 28 February 2003,
- (c) the period that begins on 1 March 2003 and ends on 29 February 2004,
- (d) the period that begins on 31 March 2004 and ends on 28 February 2005,
- (e) the period that begins on 1 March 2005 and ends on 28 February 2006, or
- (f) the period that begins on 24 March 2006 and ends on 28 February 2007; or
- (2) a period that begins on 1 March of a year subsequent to 2006 and ends on the last day of February of the following year;

“conversion period” means a period that begins on 1 March of a year subsequent to 2017 and ends on the last day of February of the following year;

“promise to purchase by way of exchange” made by a natural person at a particular time means an irrevocable undertaking made in writing at that time by the person to purchase from the Société a class “B” share or fractional share of its capital stock and to pay, for such a purchase, a consideration composed exclusively of a share or fractional share, as the case may be, issued under section 9 that the person has been holding at that time for at least seven years, provided, at the particular time, the person

(1) has never obtained, as a consequence of the application of any of paragraphs 1, 2 and 4 of section 12, the redemption of a share or fractional share of the Société; and

(2) has never succeeded in having the Société purchase by agreement a share or fractional share from the person in accordance with the purchase by agreement policy referred to in the second paragraph of section 11, otherwise than under a provision of that policy that allows the Société to purchase by agreement a share or fractional share it issued because no amount was deducted in respect of that share or fractional share under section 776.1.5.0.11 of the Taxation Act (chapter I-3).”

(2) Subsection 1 has effect from 1 March 2018.

15. The Act is amended by inserting the following before section 9:

“DIVISION II

“CLASSES OF SHARES”.

16. Section 9 of the Act is replaced by the following section:

“9. Subject to sections 10 and 19.0.1, the Société is authorized to issue class “A” shares without par value, carrying the rights defined in section 123.40 of the Companies Act (chapter C-38), the right to elect two directors and the right of redemption defined in sections 12 and 14.

The Société is also authorized, subject to sections 10 and 19.0.1, to issue class “A” fractional shares without par value, carrying proportionately the same rights as the shares of that class, except the voting rights attached to such shares.

The shares and fractional shares issued under this section before 19 June 2019 are deemed to be class “A” shares and fractional shares from the day of their issue.”

17. The Act is amended by inserting the following after section 9:

“**9.1.** Subject to section 10.1, the Société is also authorized to issue class “B” shares without par value, carrying the rights referred to in the first paragraph of section 9, as well as class “B” fractional shares without par value, carrying proportionately the same rights as the shares of that class, except the voting rights attached to such shares.

“DIVISION III

“LIMIT ON CAPITALIZATION AND EXCHANGES OF SHARES”.

18. (1) Section 10 of the Act is amended

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

“**10.** The total amount of the subscription for the issued and outstanding class “A” shares and fractional shares of the Société may not exceed, at the end of a capitalization period described in paragraph 1 of the definition of that expression in section 8.1, the amount provided for in Schedule 1 in respect of that capitalization period.

The total amount of the subscription for the class “A” shares and fractional shares of the Société issued during a capitalization period described in paragraph 2 of the definition of that expression in section 8.1 may not exceed”;

(2) by replacing the portion of subparagraph 2 of the second paragraph before subparagraph *a* by the following:

“(2) subject to subparagraphs 3 to 5, either of the following amounts, if the capitalization period begins after 29 February 2008:”;

(3) by adding the following subparagraph at the end of the second paragraph:

“(5) \$140,000,000, if the capitalization period is the period that ends on 28 February 2019, the period that ends on 29 February 2020 or the period that ends on 28 February 2021.”;

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

“The amount referred to in subparagraph *b* of subparagraph 2 of the second paragraph corresponds to the reduction in the total amount of the subscription for the issued and outstanding class “A” and class “B” shares and fractional shares of the Société that is attributable to the aggregate of such shares and fractional shares that were redeemed or purchased by agreement by the Société during the preceding capitalization period.”

(2) Paragraphs 1 to 3 of subsection 1 have effect from 1 March 2018. However, where section 10 of the Act applies before 19 June 2019, it is to be read as if “class “A”” were struck out wherever it appears in the portion before subparagraph 1 of the second paragraph.

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

“10.1. The aggregate of all amounts each of which is the value of a consideration that a person has paid or has undertaken to pay, in a conversion period, for the acquisition of a class “B” share or fractional share of the Société may not exceed \$100,000,000, where the conversion period is

- (1) the period that ends on 28 February 2019;
- (2) the period that ends on 29 February 2020; or
- (3) the period that ends on 28 February 2021.

For the purposes of the first paragraph, the following rules apply:

(1) a person has undertaken to pay, in a conversion period described in that paragraph, a consideration for the acquisition of a class “B” share or fractional share, where the person has undertaken to purchase such a share or fractional share under a promise to purchase by way of exchange that

(a) was made by the person at a particular time in the conversion period that is after 28 February 2018 and before 19 June 2019, and

(b) was accepted by the Société after 9 July 2018 and before 19 June 2019; and

(2) the value of a consideration that a person has paid or has undertaken to pay for the acquisition of a class “B” share or fractional share is

(a) in the case of a consideration that the person has undertaken to pay in accordance with subparagraph 1 because of a promise to purchase by way of exchange, the current price, at the time the promise was accepted by the Société, of the share or fractional share forming, under the terms of the promise, the consideration that the person must pay for such an acquisition, or

(b) in the case of a consideration paid by the person, the current price, at the time the consideration is paid, of the share or fractional share forming, under paragraph 2 of section 11.1, the consideration.

“DIVISION IV**“SUBSCRIPTION RIGHT, PURCHASE BY AGREEMENT AND REDEMPTION”.**

(2) Subsection 1, where it enacts section 10.1 of the Act, has effect from 1 March 2018.

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

“11. Subject to section 11.1, only a natural person may acquire or hold class “A” or class “B” shares or fractional shares of the Société. The holder of class “A” or class “B” shares or fractional shares may not alienate them and such shares or fractional shares, subject to section 123.56 of the Companies Act (chapter C-38), may not be purchased by agreement by the Société, except with the authorization of the board of directors or a committee composed of persons designated by the board for that purpose.

The Société may purchase by agreement class “A” or class “B” shares or fractional shares only in the cases and to the extent provided in a policy adopted by the board of directors and approved by the Minister of Finance and only at a price not exceeding the redemption price determined in accordance with section 15.”

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

“11.1. The acquisition of a class “B” share or fractional share of the Société is made either by a person in fulfilment of a promise to purchase by way of exchange that the person made after 28 February 2018 and before 19 June 2019 and that was accepted by the Société within the time provided for in subparagraph *b* of subparagraph 1 of the second paragraph of section 10.1, or by a person who

(1) at the time at which the person subscribes for the share or fractional share,

(a) holds a class “A” share or fractional share of the Société that was issued to the person at least seven years prior to the subscription, and

(b) has never, as a consequence of the application of any of paragraphs 1, 2 and 4 of section 12, succeeded in having the Société redeem a class “A” or class “B” share or fractional share or succeeded in having the Société purchase by agreement such a share or fractional share from the person in accordance with the purchase by agreement policy referred to in the second paragraph of section 11, otherwise than under a provision of that policy that allows the Société to purchase by agreement a share or fractional share it issued because no amount was deducted in respect of that share or fractional share under section 776.1.5.0.11 of the Taxation Act (chapter I-3) or under section 776.1.5.0.15.2 or 776.1.5.0.15.4 of that Act, as the case may be; and

(2) pays, for the acquisition of that share or fractional share, a consideration composed exclusively of a share or fractional share, as the case may be, described in subparagraph *a* of paragraph 1.”

22. Section 12 of the Act is amended by replacing the portion before paragraph 1 by the following:

“**12.** A class “A” or class “B” share or fractional share is redeemable by the Société only in the following cases:”.

23. The Act is amended by inserting the following section after section 12:

“**12.1.** Where a person has acquired a class “B” share or fractional share in fulfilment of a promise to purchase by way of exchange described in section 11.1, the person is deemed, for the purposes of paragraph 1 of section 12, to have acquired the share or fractional share on the date on which the person’s promise to purchase by way of exchange was accepted by the Société.”

24. Section 15 of the Act is amended

(1) by inserting “class “A” and class “B”” before “shares or fractional shares” in the first paragraph;

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

“However, in the case described in paragraph 3 of section 12, the Société is bound to redeem a shareholder’s share or fractional share as follows:

(1) where the share or fractional share is a class “A” share or fractional share, it must be redeemed at a price corresponding to the price at which it was acquired from the Société and that price must be paid not later than 30 days after the date of receipt of the request; and

(2) where the share or fractional share is a class “B” share or fractional share, it must be redeemed by issuing a class “A” share or fractional share to the shareholder, not later than 30 days after the date of receipt of the shareholder’s request.”

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

“**15.1.** Where, in the circumstances set out in subparagraph 2 of the fourth paragraph of section 15, a class “A” share or fractional share is issued by the Société, that share or fractional share is deemed to be the same as that which formed the consideration paid to purchase the class “B” share or fractional share referred to in that subparagraph.

“DIVISION V

“SHARE CERTIFICATE OR WRITTEN CONFIRMATION STANDING IN LIEU THEREOF”.

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

(1) by replacing subparagraph 5 of the fifth paragraph by the following subparagraph:

“(5) an investment made after 11 March 2003 in an eligible entity through a limited partnership (other than the one referred to in subparagraph 2 of the sixth paragraph) in which the Société holds an interest, directly or through another limited partnership, not exceeding the proportion of the Société’s direct or indirect interest in the limited partnership that made the investment;”;

(2) by adding the following subparagraph at the end of the fifth paragraph:

“(13) investments described in section 19.0.0.1, where it must be determined whether the Société is complying with the requirements of the second paragraph for a fiscal year that begins after 31 December 2017 and ends before 1 January 2023.”;

(3) by replacing the sixth and seventh paragraphs by the following paragraphs:

“For the purposes of this section, the following investments are also eligible investments:

(1) investments entailing a security that are made by the Société in an enterprise that is a partnership or a legal person pursuing economic objectives and whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000, provided those investments are part of a financing package, in which Fonds Relève Québec, s.e.c. participates, for the succession of the enterprise;

(2) investments made in an eligible entity through Desjardins Capital PME S.E.C. and that are either investments entailing no security or hypothec or investments made after 31 December 2017 and entailing a security or a hypothec, up to the proportion of the Société’s direct or indirect interest in that limited partnership; and

(3) investments with or without a security or a hypothec made through Desjardins Capital Transatlantique, S.E.C. or Siparex Transatlantique, a professional private equity fund governed by the laws of the French Republic, in an enterprise described in paragraph 1 of section 19.0.0.1 in accordance with the joint investment agreement referred to in that section, up to the proportion of the Société’s direct or indirect interest in that limited partnership or that professional private equity fund, as the case may be.

For the purposes of the fifth and sixth paragraphs, the following rules apply:

(1) investments that the Société has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been described in any of subparagraphs 1 to 4, 6 and 11 of the fifth paragraph or in subparagraph 1 of the sixth paragraph had they been made by the Société, are deemed to have been made by the Société;

(2) investments that Desjardins Capital PME S.E.C. has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been referred to in subparagraph 2 of the sixth paragraph had they been made by that limited partnership, are deemed to have been made by the limited partnership;

(3) investments that an entity that is either Desjardins Capital Transatlantique, S.E.C. or Siparex Transatlantique, a professional private equity fund governed by the laws of the French Republic, has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been referred to in subparagraph 3 of the sixth paragraph had they been made by that entity, are deemed to have been made by the entity; and

(4) for a particular fiscal year, the aggregate of the deemed investments made by the Société under subparagraph 1 and all amounts each of which is the Société's share in an investment deemed to be made by Desjardins Capital PME S.E.C., by Desjardins Capital Transatlantique, S.E.C. or by Siparex Transatlantique, a professional private equity fund governed by the laws of the French Republic, under subparagraph 2 or 3, as the case may be, may not exceed 12% of the Société's net assets at the end of the preceding fiscal year.”;

(4) by replacing subparagraph 0.1 of the tenth paragraph by the following subparagraph:

“(0.1) the investments described in subparagraph 1 of that paragraph that are made, after 31 December 2013 and before 1 January 2018, in an eligible entity situated in a territory referred to in Division I of Schedule 3 are, up to \$500,000 per investment, deemed to be increased by 100% and the investments described in that subparagraph 1 that are made, after 31 December 2017 and before 1 January 2021, in an eligible entity situated in a territory referred to in Division II of that Schedule are, up to \$750,000 per investment, deemed to be increased by 100%.”;

(5) by replacing subparagraphs 2.1 and 2.2 of the tenth paragraph by the following subparagraphs:

“(2.1) the Société’s share in an investment described in subparagraph 5 of that paragraph that is made, after 31 December 2013 and before 1 January 2018, in an eligible entity situated in a territory referred to in Division I of Schedule 3 is, up to \$500,000, deemed to be increased by 100% and the Société’s share in such an investment that is made, after 31 December 2017 and before 1 January 2021, in an eligible entity situated in a territory referred to in Division II of that Schedule is, up to \$750,000, deemed to be increased by 100%;

“(2.2) the amount of the investments described in that paragraph, other than those described in subparagraph 5 of that paragraph, made by the Société in a limited partnership is deemed to be increased by the Société’s share in any investment of the limited partnership that entails no security or hypothec that is made, after 31 December 2013 and before 1 January 2018, in an eligible entity situated in a territory referred to in Division I of Schedule 3, up to \$500,000 per investment, or by the Société’s share in any investment of the limited partnership that entails no security or hypothec that is made, after 31 December 2017 and before 1 January 2021, in an eligible entity situated in a territory referred to in Division II of that Schedule, up to \$750,000 per investment;”;

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

“For the purposes of subparagraphs 2 and 3 of the sixth paragraph, the Société’s share in an investment described in that subparagraph 2 or 3, as the case may be, that is made after 31 December 2017 and before 1 January 2021 in an eligible entity situated in a territory referred to in Division II of Schedule 3 is, up to \$750,000, deemed to be increased by 100%.”;

(7) by replacing subparagraph 9 of the eleventh paragraph by the following subparagraph:

“(9) the eligible investments made, after 31 December 2013 and before 1 January 2018, in an entity situated in a regional county municipality referred to in Division I of Schedule 4 and those made, after 31 December 2017 and before 1 January 2021, in an entity situated in a regional county municipality referred to in Division II of that Schedule are considered to have been made in entities situated in the resource regions of Québec referred to in Schedule 2.”

(2) Paragraphs 1 to 3 of subsection 1 apply to a fiscal year that begins after 31 December 2017.

(3) Paragraphs 4 to 7 of subsection 1 apply in respect of an investment made after 31 December 2017.

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

“19.0.0.1. The investments to which subparagraph 13 of the fifth paragraph of section 19 refers correspond to the amount by which the Société’s eligible investments described in subparagraph 3 of the sixth paragraph of section 19 are exceeded by the aggregate of the investments made by the Société in either Desjardins Capital Transatlantique, S.E.C. or in Siparex Transatlantique, a professional private equity fund governed by the laws of the French Republic, within the framework of a joint investment agreement under which Desjardins Capital Transatlantique, S.E.C. and Siparex Transatlantique have jointly undertaken to invest in enterprises that

(1) carry on their main economic activity in Québec and have a detailed and documented project to develop an economic activity in France or elsewhere in Europe; or

(2) carry on their main economic activity in France and have a detailed and documented project to develop an economic activity in Québec or elsewhere in North America.”

(2) Subsection 1 applies to a fiscal year that begins after 31 December 2017.

28. Section 19.0.1 of the Act is amended by inserting “class “A”” before “shares or” in the portion before paragraph 1 and before “shares and” in the following provisions:

— the portion of paragraph 1 before subparagraph *a*;

— the portion of paragraph 2 before subparagraph *a*;

— the portion of paragraph 3 before subparagraph *a*;

— the portion of paragraph 4 before subparagraph *a*.

29. (1) Schedule 3 to the Act is amended

(1) by inserting the following before “The territories of the following entities:”:

“DIVISION I

“TERRITORIES IDENTIFIED FOR INVESTMENTS MADE AFTER 31 DECEMBER 2013 AND BEFORE 1 JANUARY 2018”;

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

“DIVISION II

**“TERRITORIES IDENTIFIED FOR INVESTMENTS MADE AFTER
31 DECEMBER 2017 AND BEFORE 1 JANUARY 2021**

The territories referred to in Division I of this Schedule, except the territory of the Kativik Regional Government, the territory of the Eeyou Istchee James Bay Regional Government and the territory of the Municipalité régionale de comté de Coaticook.

The territories of the following regional county municipalities:

Municipalité régionale de comté de Charlevoix-Est;

Municipalité régionale de comté de D’Autray;

Municipalité régionale de comté de Nicolet-Yamaska;

Municipalité régionale de comté de Pierre-De Saurel.”

(2) Subsection 1 has effect from 1 January 2018.

30. (1) Schedule 4 to the Act is amended

(1) by replacing the heading by the following heading:

**“LISTS OF REGIONAL COUNTY MUNICIPALITIES OUTSIDE
RESOURCE REGIONS FACING ECONOMIC DIFFICULTIES”;**

(2) by inserting the following before “Municipalité régionale de comté d’Acton”:

“DIVISION I

**“APPLICABLE LIST IN RESPECT OF INVESTMENTS MADE AFTER
31 DECEMBER 2013 AND BEFORE 1 JANUARY 2018”;**

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

“DIVISION II

**“APPLICABLE LIST IN RESPECT OF INVESTMENTS MADE AFTER
31 DECEMBER 2017 AND BEFORE 1 JANUARY 2021**

Regional county municipalities referred to in Division I of this Schedule, except Municipalité régionale de comté de Coaticook;

Municipalité régionale de comté de Charlevoix-Est;

Municipalité régionale de comté de D’Autray;

Municipalité régionale de comté de Nicolet-Yamaska;

Municipalité régionale de comté de Pierre-De Saurel.”

(2) Subsection 1 has effect from 1 January 2018.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

31. (1) Section 4 of the Act respecting international financial centres (chapter C-8.3) is amended

(1) by replacing the definitions of “adviser” and “dealer” by the following definitions:

““adviser” means, except for the purposes of the definition of “foreign financial entity”, an adviser within the meaning of section 3 of the Derivatives Act (chapter I-14.01) or section 5 of the Securities Act (chapter V-1.1), authorized to act in that capacity under that Act;

““dealer” means, except for the purposes of the definition of “foreign financial entity”, a dealer within the meaning of section 3 of the Derivatives Act or section 5 of the Securities Act, authorized to act in that capacity under that Act;”;

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

““foreign financial entity” means a person or a partnership, or a group of persons or partnerships, that carries on a business all or substantially all of whose activities are carried out outside Canada and that is any of the following entities, or is composed of such entities:

(1) a bank;

(2) a savings and credit union;

(3) a trust company;

(4) a securities dealer;

(5) an insurance corporation;

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

(7) a securities adviser or a securities portfolio manager;

(8) a damage or personal insurance broker; or

(9) a corporation all the issued capital stock of which, except directors' qualifying shares, belongs to one or more entities referred to in any of paragraphs 1 to 8;”;

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

““qualified international financial operation” includes activities that relate to services respecting conformity, due diligence, knowledge of the client, corporate finance and taxation, financial disclosure, risk management and data control and quality, but does not include activities relating to

(1) promotion or marketing;

(2) human and physical resource management; or

(3) information technologies, including the development of computer systems, the migration and modernization of technological platforms, computer support, business process automation and cybersecurity;”;

(4) by replacing paragraph 1 of the definition of “excluded corporation” by the following paragraph:

“(1) a corporation that is exempt from tax for a taxation year under Book VIII of Part I of the Taxation Act; or”;

(5) by replacing the definition of “security” by the following definition:

““security” means, except for the purposes of the definition of “foreign financial entity”, a derivative within the meaning of section 3 of the Derivatives Act or any of the forms of investment listed in section 1 of the Securities Act, except a share in an investment club;”.

(2) Paragraphs 1 to 3 and 5 of subsection 1 have effect from 21 December 2017.

(3) Paragraph 4 of subsection 1 applies to a taxation year that begins after 31 December 2018.

32. (1) Section 6 of the Act is amended, in the first paragraph,

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

“(2) all the activities of which pertain to qualified international financial transactions or to one or more eligible contracts of the corporation 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) by inserting the following subparagraph after subparagraph 2:

“(2.1) the activities of which pertaining to qualified international financial transactions consist in new activities or an expansion of existing activities and those activities did not begin more than 12 months before the date on which a qualification certificate in respect of the business was applied for under the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1), or are to begin no later than 24 months after that date and require that the corporation use additional financial, human and physical resources;”;

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

“(3) the management of the activities of which that lead to the completion of qualified international financial transactions or of one or more eligible contracts and that are carried out in the course of the operations of the business is conducted within the urban agglomeration of Montréal;”.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 21 December 2017.

(3) Paragraph 2 of subsection 1 has effect from 31 March 2010, except in respect of a business whose qualification certificate issued under the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) was valid on 30 March 2010.

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

“8.2. In this Act, an eligible contract of a corporation means a contract entered into between the corporation and a foreign financial entity where

(1) under the contract, the corporation undertakes to render services, including support, analysis, control and management, to the foreign financial entity that consist mainly in carrying out qualified international financial operations on behalf of the entity and the completion of those operations pertains to a business all or substantially all of which the foreign financial entity carries on outside Canada and that has not previously been carried on in Canada;

(2) the activities carried out by the corporation under the contract consist in new activities of the corporation that did not begin more than 12 months before the date on which a qualification certificate in respect of the contract was applied for, in accordance with the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1), or are to begin no more than 24 months after that date and require that the corporation use additional financial, human and physical resources; and

(3) the services referred to in subparagraph 1 are directly related to the business carried on by the foreign financial entity outside Canada and consist in services that have not been previously rendered in Québec by the corporation on behalf of the entity or a person not dealing at arm’s length with it.

For the purposes of subparagraph 3 of the first paragraph, the services rendered by the corporation under the contract that relate to the management and day-to-day administration of the international financial centre it operates are not services directly related to the business carried on by the international financial entity.”

(2) Subsection 1 has effect from 21 December 2017.

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

34. (1) Section 4.1 of the Act respecting duties on transfers of immovables (chapter D-15.1) is amended by replacing the first paragraph by the following paragraph:

“A transferee exempt from the payment of transfer duties under subparagraph *a* or *a.1* 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,

(*a*) in the case of a transfer referred to in subparagraph *a* of that first paragraph, 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%; or

(*b*) in the case of a transfer referred to in subparagraph *a.1* of that first paragraph, the transferor’s share in the transferee’s profits or losses falls below 90%.”

(2) Subsection 1 applies in respect of the transfer of an immovable made after 20 December 2017.

35. (1) Section 4.2 of the Act is amended

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

“For the purpose of determining the percentage of voting rights mentioned in the first paragraph, the second, third and fourth paragraphs of section 19 and subparagraph *b* of the fifth paragraph of that section are to be read as if “at the time of the transfer” were replaced by “at the particular time”.”;

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

“For the purposes of this section, “legal person” is to be read with reference to the fourth paragraph of section 19.”

(2) Subsection 1 applies in respect of the transfer of an immovable made after 20 December 2017.

36. (1) Section 4.2.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**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 by reason of subparagraph *a* 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”.

(2) Subsection 1 applies in respect of the transfer of an immovable made after 20 December 2017.

37. (1) The Act is amended by inserting the following section after section 4.2.1:

“**4.2.1.1.** 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 subparagraph *b* of that paragraph if, at a particular time in the 24-month period following the date of the transfer, the condition relating to the transferor’s share in the transferee’s profits or losses is no longer met by reason of

(*a*) the dissolution of the transferee; or

(*b*) the transferor’s loss of the quality of partner for a fortuitous reason such as the transferor’s death or the transferor being placed under protective supervision or becoming bankrupt.”

(2) Subsection 1 applies in respect of the transfer of an immovable made after 20 December 2017.

38. (1) Section 4.2.2 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraphs *b* and *c* of the first paragraph, the second, third and fourth paragraphs of section 19 and subparagraph *b* of the fifth paragraph of that section 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, third and fourth paragraphs of section 19 and subparagraph *b* of the fifth paragraph of that section 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 made after 20 December 2017.

39. (1) Section 10.2 of the Act is amended by replacing the portion of subparagraph *b* of the first paragraph before subparagraph *i* by the following:

“(b) in the case where the transferor or transferee is a legal person or a partnership.”.

(2) Subsection 1 applies in respect of the transfer of an immovable made after 20 December 2017.

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

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

“(a.1) the transfer is made by a transferor who is a natural person to a transferee that is a partnership if, immediately after the transfer, the transferor’s share in the transferee’s profits or losses is at least 90%.”;

(2) by inserting the following subparagraph after subparagraph *b.1* of the first paragraph:

“(b.2) the transfer is made by a transferor that is a partnership to a transferee who is a natural person if, throughout the 24-month period immediately preceding the transfer or, where the partnership 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 partnership and ends on the date of the transfer, the transferee’s share in the transferor’s profits or losses is at least 90%.”;

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

“For the purposes of subparagraph *d* of the first paragraph and the second and third paragraphs, a partnership is deemed to be, at the time of the transfer, a legal person all of whose shares carrying voting rights that may be exercised under any circumstances at the annual meeting of shareholders of the legal person are owned by each partner of the partnership in a proportion that is equal, at that time, to the partner’s share in the partnership’s profits or losses.”;

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

“For the purposes of this section, the following rules apply:

(a) 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, 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; and

(b) a partner's share in a partnership's profits or losses, at the time of the transfer, is determined according to the terms of the contract of partnership applicable at that time."

(2) Subsection 1 applies in respect of the transfer of an immovable made after 20 December 2017.

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

41. (1) Section 19 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2) is amended

(1) by adding the following subparagraph at the end of the fifth paragraph:

"(13) investments made by the Fund in Teralys Capital Fonds d'Innovation 2018 S.E.C.";

(2) by replacing "and 12" in the eighth paragraph by ", 12 and 13".

(2) Subsection 1 applies to a fiscal year that begins after 31 May 2018.

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

42. (1) Section 15 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 adding the following subparagraph at the end of the sixth paragraph:

"(17) investments made by the Fund in Teralys Capital Fonds d'Innovation 2018 S.E.C.";

(2) by replacing ", 15 and 16" in the ninth paragraph by "and 15 to 17".

(2) Subsection 1 applies to a fiscal year that begins after 31 May 2018.

MINING TAX ACT

43. (1) Section 4.8 of the Mining Tax Act (chapter I-0.4) is amended by replacing subparagraph *a* of paragraph 2 by the following subparagraph:

"(a) relates to the undepreciated capital cost of the operator's property of a class within the meaning of section 9, the operator's cumulative exploration, mineral deposit evaluation and mine development expenses within the meaning of section 16.1, the operator's cumulative exploration expenses in respect of expenses incurred after 30 March 2010 within the meaning of section 16.9, the

operator's cumulative pre-production development expenses in respect of expenses incurred after 30 March 2010 within the meaning of section 16.11, the operator's cumulative post-production development expenses in respect of a mine within the meaning of section 16.13, the cumulative community consultation expenses within the meaning of section 16.13.2, the cumulative environmental studies expenses within the meaning of section 16.13.4, the operator's cumulative exploration expenses in respect of expenses incurred before 31 March 2010 within the meaning of section 19.2, and the cumulative expenses relating to a Northern mine within the meaning of section 26.2 (each of which is in this paragraph referred to as a "pool amount"), and".

(2) Subsection 1 applies to a fiscal year that ends after 28 March 2017. However, where section 4.8 of the Act applies to a fiscal year that ends before 28 March 2018, it is to be read without reference to "the cumulative environmental studies expenses within the meaning of section 16.13.4," in subparagraph *a* of paragraph 2.

44. (1) Section 8 of the Act is amended, in the second paragraph,

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

"(b) an amount, other than government assistance, received or receivable by the operator in the fiscal year from a person or partnership, because of an expense incurred by the operator for a particular fiscal year and that is an expense deducted in computing annual profit for the particular fiscal year or an expense taken into account for the particular fiscal year, for the purposes of subparagraph *b* of subparagraph 1 of the second paragraph of section 16.1 or subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11, 16.13.2 and 16.13.4; and";

(2) by adding the following subparagraphs at the end of subparagraph 2:

"(h) subject to section 16.13.1, the amount deducted by the operator, for the fiscal year, as an allowance for community consultations, and

"(i) subject to section 16.13.3, the amount deducted by the operator, for the fiscal year, as an allowance for environmental studies."

(2) Subsection 1 applies to a fiscal year that ends after 28 March 2017. However, where section 8 of the Act applies to a fiscal year that ends before 28 March 2018, the second paragraph is to be read

(1) as if "16.11, 16.13.2 and 16.13.4" in subparagraph *b* of subparagraph 1 were replaced by "16.11 and 16.13.2"; and

(2) without reference to subparagraph *i* of subparagraph 2.

45. (1) Section 8.0.2 of the Act is replaced by the following section:

“8.0.2. An amount referred to in subparagraph *a* or *e* of subparagraph 2 of the second paragraph of section 8 or in subparagraph *a* of subparagraph 2 of the fourth paragraph of that section does not include an amount taken into account in computing an allowance referred to in any of subparagraphs *c*, *d* and *f* to *i* of subparagraph 2 of the second paragraph of that section or in subparagraph *b* or *c* of subparagraph 2 of the fourth paragraph of that section.”

(2) Subsection 1 applies to a fiscal year that ends after 28 March 2017. However, where section 8.0.2 of the Act applies to a fiscal year that ends before 28 March 2018, it is to be read as if “*c*, *d* and *f* to *i*” were replaced by “*c*, *d* and *f* to *h*”.

46. (1) The heading of Division III.1 of Chapter III of the Act is replaced by the following heading:

“ALLOWANCES FOR EXPLORATION, DEVELOPMENT, COMMUNITY CONSULTATIONS AND ENVIRONMENTAL STUDIES”.

(2) Subsection 1 has effect from 29 March 2017. However, where the Act applies before 28 March 2018, it is to be read as if the heading of Division III.1 of Chapter III were replaced by the following heading:

“ALLOWANCES FOR EXPLORATION, DEVELOPMENT AND COMMUNITY CONSULTATIONS”.

47. (1) Section 16.8 of the Act is amended by replacing subparagraph *b* of paragraph 2 by the following subparagraph:

“(b) begins after 30 March 2010, 10% of its annual profit for the fiscal year, determined without reference to subparagraphs *d* to *i* of subparagraph 2 of the second paragraph of section 8.”

(2) Subsection 1 applies to a fiscal year that ends after 28 March 2017. However, where section 16.8 of the Act applies to a fiscal year that ends before 28 March 2018, it is to be read as if “*d* to *i*” in subparagraph *b* of paragraph 2 were replaced by “*d* to *h*”.

48. (1) The Act is amended by inserting the following subdivisions after section 16.13:

“§3.1. — *Allowance for community consultations*

“16.13.1. The amount that an operator may deduct, as an allowance for community consultations, under subparagraph *h* of subparagraph 2 of the second paragraph of section 8, in computing its annual profit for a fiscal year that ends after 28 March 2017, must not exceed its cumulative community consultation expenses at the end of the fiscal year.

“16.13.2. The cumulative community consultation expenses of an operator, at any time (in this section referred to as “that time”), are the amount determined by the formula

A – B.

In the formula in the first paragraph,

(1) A is the aggregate of

(a) subject to sections 16.14 and 16.15, 50% of the aggregate of all amounts each of which is expenses incurred by the operator after 28 March 2017 and before that time to consult the communities concerned by a mining operation project, including those incurred before the exploration stage, but not including

i. expenses for community consultations referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.9,

ii. an 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, or

iii. an amount paid under an impact and benefit agreement or to enter into such an agreement, and

(b) 50% of the aggregate of all amounts each of which is an amount repaid by the operator before that time pursuant to a legal obligation to repay, in whole or in part, government assistance relating to an amount referred to in subparagraph *a*; and

(2) B is the aggregate of

(a) the aggregate of all amounts each of which is an amount deducted by the operator in computing its annual profit for a fiscal year that ends after 28 March 2017 and before that time, as an allowance for community consultations in respect of expenses incurred after 28 March 2017, under subparagraph *h* of subparagraph 2 of the second paragraph of section 8, and

(b) 50% of the aggregate of all amounts each of which is an amount of government assistance relating to an amount referred to in subparagraph *a* of subparagraph 1, that the operator received or was entitled to receive before that time.

“§3.2. — *Allowance for environmental studies*

“16.13.3. The amount that an operator may deduct, as an allowance for environmental studies, under subparagraph *i* of subparagraph 2 of the second paragraph of section 8, in computing its annual profit for a fiscal year that ends after 27 March 2018, must not exceed its cumulative environmental studies expenses at the end of the fiscal year.

“16.13.4. The cumulative environmental studies expenses of an operator, at any time (in this section referred to as “that time”), are the amount determined by the formula

A – B.

In the formula in the first paragraph,

(1) A is the aggregate of

(a) subject to sections 16.14 and 16.15, 50% of the aggregate of all amounts each of which is expenses incurred by the operator after 27 March 2018 and before that time to carry out environmental studies in relation to a mining operation project, including those incurred before the exploration stage, but not including

i. expenses for environmental studies referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.9,

ii. an 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, or

iii. fees payable under an Act or a regulation as rates, administrative costs, guarantees, compensatory measures or other fees of a similar nature, and

(b) 50% of the aggregate of all amounts each of which is an amount repaid by the operator before that time pursuant to a legal obligation to repay, in whole or in part, government assistance relating to an amount referred to in subparagraph *a*; and

(2) B is the aggregate of

(a) the aggregate of all amounts each of which is an amount deducted by the operator in computing its annual profit for a fiscal year that ends after 27 March 2018 and before that time, as an allowance for environmental studies under subparagraph *i* of subparagraph 2 of the second paragraph of section 8, and

(b) 50% of the aggregate of all amounts each of which is an amount of government assistance relating to an amount referred to in subparagraph *a* of subparagraph 1, that the operator received or was entitled to receive before that time.”

(2) Subsection 1, where it enacts subdivision 3.1 of Division III.1 of Chapter III of the Act, applies to a fiscal year that ends after 28 March 2017.

(3) Subsection 1, where it enacts subdivision 3.2 of Division III.1 of Chapter III of the Act, applies to a fiscal year that ends after 27 March 2018.

49. (1) Section 16.14 of the Act is replaced by the following section:

“16.14. An operator may include expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11, 16.13, 16.13.2 and 16.13.4 in computing its cumulative exploration expenses, cumulative pre-production development expenses, cumulative post-production development expenses, cumulative community consultation expenses or cumulative environmental studies expenses, as the case may be, for a fiscal year only if the operator reports them to the Minister on or before the date on or before which it is required to file a return, in accordance with section 36, for the fiscal year following the one in which the expenses were incurred.”

(2) Subsection 1 applies to a fiscal year that ends after 28 March 2017. However, where section 16.14 of the Act applies to a fiscal year that ends before 28 March 2018, it is to be read as follows:

“16.14. An operator may include expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11, 16.13 and 16.13.2 in computing its cumulative exploration expenses, cumulative pre-production development expenses, cumulative post-production development expenses or cumulative community consultation expenses, as the case may be, for a fiscal year only if the operator reports them to the Minister on or before the date on or before which the operator is required to file a return, in accordance with section 36, for the fiscal year following the one in which the expenses were incurred.”

50. (1) Section 16.15 of the Act is amended by replacing the portion before paragraph 1 by the following:

“16.15. An amount referred to in subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11, 16.13, 16.13.2 and 16.13.4 does not include an amount that is”.

(2) Subsection 1 applies to a fiscal year that ends after 28 March 2017. However, where section 16.15 of the Act applies to a fiscal year that ends before 28 March 2018, the portion of that section before paragraph 1 is to be read as follows:

“16.15. An amount referred to in subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11, 16.13 and 16.13.2 does not include an amount that is”.

51. (1) Section 32 of the Act is amended

(1) by adding the following subparagraphs at the end of subparagraph *b* of subparagraph 4 of the first paragraph:

“iii. the aggregate of all amounts each of which is the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13.2 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *h* of subparagraph 2 of the second paragraph of section 8, and

“iv. the aggregate of all amounts each of which is the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13.4 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *i* of subparagraph 2 of the second paragraph of section 8; and”;

(2) by replacing subparagraph *b* of subparagraph 5 of the first paragraph by the following subparagraph:

“(b) the aggregate of

i. the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.11 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *f* of subparagraph 2 of the second paragraph of section 8,

ii. the aggregate of all amounts each of which is the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13.2 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *h* of subparagraph 2 of the second paragraph of section 8, and

iii. the aggregate of all amounts each of which is the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13.4 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *i* of subparagraph 2 of the second paragraph of section 8.”;

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

“For the purpose of determining the amount of the expenses referred to in subparagraphs i and ii of subparagraph *b* of subparagraph 1 of the first paragraph, of the expenses referred to in subparagraphs i to iii of subparagraph *b* of subparagraph 2 of that paragraph, of the expenses referred to in subparagraphs i and ii of subparagraph *b* of subparagraph 3 of that paragraph, of the expenses referred to in subparagraphs i to iv of subparagraph *b* of subparagraph 4 of that paragraph and of the expenses referred to in subparagraphs i to iii of subparagraph *b* of subparagraph 5 of that paragraph that were incurred by an operator for a fiscal year, the following rules apply:”.

(2) Subsection 1 applies to a fiscal year that ends after 28 March 2017. However, where section 32 of the Act applies to a fiscal year that ends before 28 March 2018, it is to be read

(1) without reference to subparagraph iv of subparagraph *b* of subparagraph 4 of the first paragraph;

(2) without reference to subparagraph iii of subparagraph *b* of subparagraph 5 of the first paragraph; and

(3) as if “subparagraphs i to iv of subparagraph *b* of subparagraph 4” and “subparagraphs i to iii of subparagraph *b* of subparagraph 5” in the second paragraph were replaced by “subparagraphs i to iii of subparagraph *b* of subparagraph 4” and “subparagraphs i and ii of subparagraph *b* of subparagraph 5”, respectively.

52. (1) Section 35.3 of the Act is amended by adding the following paragraphs at the end:

“(14) each of the amounts incurred before the amalgamation by a predecessor legal person in respect of expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13.2, or allowed the predecessor legal person as a deduction in computing its annual profit under subparagraph *h* of subparagraph 2 of the second paragraph of section 8, is deemed to be an amount so incurred by the new legal person or an amount so allowed the new legal person as a deduction; and

“(15) each of the amounts incurred before the amalgamation by a predecessor legal person in respect of expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13.4, or allowed the predecessor legal person as a deduction in computing its annual profit under subparagraph *i* of subparagraph 2 of the second paragraph of section 8, is deemed to be an amount so incurred by the new legal person or an amount so allowed the new legal person as a deduction.”

(2) Subsection 1 applies to a fiscal year that ends after 28 March 2017. However, where section 35.3 of the Act applies to a fiscal year that ends before 28 March 2018, it is to be read without reference to paragraph 15.

53. (1) The Act is amended by inserting the following section after section 43.0.1:

“**43.0.2.** Where an operator has filed the fiscal return required by section 36 for a fiscal year and where a formal demand relating to an amount that may be owed by the operator under this Act or to a refundable duties credit for losses to which the operator may be entitled under that Act for the fiscal year has been notified in accordance with the first paragraph of section 39 of the Tax Administration Act (chapter A-6.002) to a person regarding the filing of information, additional information or documents, the time limit described in paragraph 3 of section 43 for redetermining the duties, interest and penalties payable by the operator and the refundable duties credit for losses, if applicable, and for making a reassessment or an additional assessment, in respect of the fiscal year concerned, is suspended for the period that begins on the day the formal demand is notified by registered mail or by personal service and ends on the day the formal demand or the order provided for in section 39.2 of the Tax Administration Act is complied with or, in case of contestation, the day on which a final judgement is rendered in relation to the formal demand or the order and on which, if applicable, the information, additional information or documents, as the case may be, are filed in accordance with the formal demand or the order.”

(2) Subsection 1 applies in respect of a formal demand notified after 10 July 2018 or of an order issued after that date.

TOBACCO TAX ACT

54. Section 6.1 of the Tobacco Tax Act (chapter I-2) is amended by replacing paragraph *h* by the following paragraph:

“(*h*) fulfil such other conditions and furnish such other documents as may be required by law, by regulation or by the Minister, in accordance with the terms and conditions determined by law, by regulation or by the Minister; and”.

TAXATION ACT

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

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

““dividend rental arrangement share” of a person or partnership means a share

(*a*) that is owned by the person or partnership;

(b) in respect of which the person or partnership is deemed to have received a dividend under section 21.32 and is provided with all or substantially all of the risk of loss and opportunity for gain or profit under an arrangement;

(c) that is held by a trust under which the person or partnership is a beneficiary and in respect of which the person or partnership is deemed to have received a dividend as a result of a designation by the trust under section 666;

(d) in respect of which the person or partnership is deemed to have received a dividend under section 498; or

(e) in any other case, in respect of which the person or partnership is (or would be in the absence of section 740.4.1) entitled to a deduction under section 738 in relation to dividends received on the share;”;

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

““specified synthetic equity arrangement” in respect of a dividend rental arrangement share of a person or partnership means one or more arrangements that

(a) have the effect of providing to a person or partnership all or any portion of the risk of loss or opportunity for gain or profit in respect of the dividend rental arrangement share and, to that end, opportunity for gain or profit includes rights to, benefits from and distributions on a share; and

(b) can reasonably be considered to have been entered into in connection with a synthetic equity arrangement, in respect of the dividend rental arrangement share, or in connection with another specified synthetic equity arrangement, in respect of the dividend rental arrangement share;

““synthetic equity arrangement” in respect of a dividend rental arrangement share of a person or partnership (in this definition referred to as the “particular person”) means one or more arrangements that

(a) meet the following conditions:

i. they are entered into by the particular person, by a person or partnership that does not deal at arm’s length with, or is affiliated with, the particular person (in this definition referred to as a “connected person”) or by any combination of the particular person and connected persons, with one or more persons or partnerships (in this definition referred to as a “counterparty” and in section 740.4.3 referred to as a “counterparty” or an “affiliated counterparty”, as the case may be),

ii. they have the effect, or would have the effect, if each arrangement entered into by a connected person were entered into by the particular person, of providing all or substantially all of the risk of loss and opportunity for gain or profit in respect of the dividend rental arrangement share to a counterparty or a group of counterparties each member of which is affiliated with every other member and, to that end, opportunity for gain or profit includes rights to, benefits from and distributions on a share, and

iii. if entered into by a connected person, they can reasonably be considered to have been entered into with the knowledge, or where there ought to have been the knowledge, that the effect described in subparagraph ii would result; and

(b) are not

i. an agreement that is traded on a recognized derivatives exchange unless it can reasonably be considered that, at the time the agreement is entered into,

(1) the particular person or the connected person, as the case may be, knows or ought to have known that the agreement is part of a series of transactions that has the effect of providing all or substantially all of the risk of loss and opportunity for gain or profit in respect of the dividend rental arrangement share to a tax-indifferent investor, or a group of tax-indifferent investors each member of which is affiliated with every other member, or

(2) one of the main reasons for entering into the agreement is to obtain the benefit of a deduction in respect of a payment, or a reduction of an amount that would otherwise have been included in computing income, under the agreement, that corresponds to an expected or actual dividend in respect of a dividend rental arrangement share,

ii. one or more arrangements that, but for this subparagraph, would be a synthetic equity arrangement, in respect of a share owned by the particular person (in this subparagraph referred to as the “synthetic short position”), if

(1) the particular person has entered into one or more arrangements (in this subparagraph referred to as the “synthetic long position”) that have the effect of providing all or substantially all of the risk of loss and opportunity for gain or profit in respect of the share to the particular person, other than an arrangement under which the share is acquired or an arrangement under which the particular person receives a deemed dividend and is provided with all or substantially all of the risk of loss and opportunity for gain or profit in respect of the share,

(2) the synthetic short position has the effect of offsetting all amounts included or deducted in computing the income of the particular person with respect to the synthetic long position, and

(3) the synthetic short position was entered into for the purpose of obtaining the effect referred to in subparagraph 2, or

iii. an agreement to purchase the shares of a corporation, or a purchase agreement that is part of a series of agreements to purchase the shares of a corporation, under which a counterparty or a group of counterparties each member of which is affiliated with every other member acquires control of the corporation that has issued the shares being purchased, unless the main reason for incorporating, establishing or operating the corporation is to have this subparagraph apply;”;

(3) by replacing the definition of “dividend rental arrangement” by the following definition:

““dividend rental arrangement” of a person or a partnership (in this definition referred to as the “person”) means

(a) any arrangement entered into by the person where it can reasonably be considered that

i. the main reason for the person entering into the arrangement is to enable the person to receive a dividend on a share of the capital stock of a corporation, other than a dividend on a prescribed share or on a share described in section 21.6.1 or an amount deemed, by reason of the first paragraph of section 119, to be received as a dividend on a share of the capital stock of a corporation, and

ii. under the arrangement another person or partnership bears the risk of loss or enjoys the opportunity for gain or profit with respect to the share in any material respect;

(b) any arrangement under which

i. a corporation at any time receives on a particular share a taxable dividend that would, but for section 740.4.1, be deductible in computing its taxable income for the taxation year that includes that time, and

ii. the corporation or a partnership of which the corporation is a member is obligated to pay to another person or partnership an amount as compensation for each of the following dividends that, if paid, would be deemed under section 21.32 to have been received by that other person or partnership, as the case may be, as a taxable dividend:

(1) the dividend described in subparagraph i,

(2) a dividend on a share that is identical to the particular share, or

(3) a dividend on a share that, during the term of the arrangement, can reasonably be expected to provide to a holder of the share the same or substantially the same proportionate risk of loss or opportunity for gain or profit as the particular share;

(c) any synthetic equity arrangement in respect of a dividend rental arrangement share of the person; or

(d) one or more arrangements (other than arrangements described in paragraph c) entered into by the person, the connected person referred to in paragraph a of the definition of “synthetic equity arrangement” or by any combination of the person and connected persons, if

i. the arrangements have the effect, or would have the effect if each arrangement entered into by a connected person were entered into by the person, of eliminating all or substantially all of the risk of loss and opportunity for gain or profit in respect of a dividend rental arrangement share of the person,

ii. as part of a series of transactions that includes these arrangements, a tax-indifferent investor, or a group of tax-indifferent investors each member of which is affiliated with every other member, obtains all or substantially all of the risk of loss and opportunity for gain or profit in respect of the dividend rental arrangement share or an identical share, within the meaning of section 745.3, and

iii. it is reasonable to conclude that one of the purposes of the series of transactions is to obtain the result described in subparagraph ii.”;

(4) by replacing the definition of “property” by the following definition:

““property” means property of any kind whatever whether real or personal, corporeal or incorporeal, and also includes a share, a right of any kind whatever, the work in progress of a business that is a profession and the goodwill of a business referred to in section 93.14.”;

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

““recognized derivatives exchange” means a person or partnership recognized or registered under the securities laws of a province to carry on the business of providing the facilities necessary for the trading of options, swaps, futures contracts or other financial contracts or instruments whose market price, value, delivery obligations, payment obligations or settlement obligations are derived from, referenced to or based on an underlying interest.”;

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

““synthetic equity arrangement chain” in respect of a share owned by a person or partnership means a synthetic equity arrangement—or a synthetic equity arrangement in combination with one or more specified synthetic equity arrangements—where

(a) no party to the synthetic equity arrangement or a specified synthetic equity arrangement, if any, is a tax-indifferent investor; and

(b) each other party to these arrangements is affiliated with the person or partnership;”;

(7) by striking out paragraph *d* of the definition of “cost amount”;

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

““emission allowance” means an allowance, credit or similar instrument that represents a unit of emission that can be used to satisfy a requirement under the laws of Québec, Canada or another province governing emissions of regulated substances, such as greenhouse gas emissions;”;

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

““specified mutual fund trust”, at any time, means a mutual fund trust other than a mutual fund trust in respect of which it can reasonably be considered, having regard to all the circumstances, including the terms and conditions of the units of the trust, that the aggregate of all amounts each of which is the fair market value, at that time, of a unit issued by the trust and held by a person exempt from tax under sections 980 to 999.1 is all or substantially all of the aggregate of all amounts each of which is the fair market value, at that time, of a unit issued by the trust;”;

(10) by striking out the definition of “incorporeal capital property”;

(11) by replacing the definition of “inventory” by the following definition:

““inventory” means a description of property the cost or value of which is relevant in computing a taxpayer’s income from a business for a taxation year or would have been so relevant if the income from the business had not been computed in accordance with the cash method and includes

(a) with respect to a farming business, all of the livestock held in the course of carrying on the business; and

(b) an emission allowance;”;

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

““tax-indifferent investor”, at any time, means a person or partnership that is at that time

(a) a person exempt from tax under sections 980 to 999.1;

(b) a person not resident in Canada, other than a person to which all amounts paid or credited under a synthetic equity arrangement or a specified synthetic equity arrangement may reasonably be attributed to the business carried on by the person in Canada through an establishment;

(c) a trust resident in Canada (other than a specified mutual fund trust) if any of the interests as a beneficiary under the trust is not a fixed interest, within the meaning of section 21.0.5, in the trust (in this definition referred to as a “discretionary trust”);

(d) a partnership if more than 10% of the fair market value of all interests in which can reasonably be considered to be held, directly or indirectly through one or more trusts or partnerships, by any combination of persons described in any of paragraphs *a* to *c*; or

(e) a trust resident in Canada (other than a specified mutual fund trust or a discretionary trust) if more than 10% of the fair market value of all interests as beneficiaries under the trust can reasonably be considered to be held, directly or indirectly through one or more trusts or partnerships, by any combination of persons described in paragraph *a* or *c*;”;

(13) by striking out the definitions of “adjustment time” and “incorporeal capital amount”;

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

““emission obligation” means an obligation to surrender an emission allowance, or an obligation that can otherwise be satisfied through the use of an emission allowance, under a law of Québec, Canada or another province governing emissions of regulated substances;”;

(15) by striking out the definition of “eligible incorporeal capital amount”;

(16) by replacing the definition of “tax-free savings account” by the following definition:

““tax-free savings account” at any time means an arrangement accepted as such at that time by the Minister of National Revenue for the purposes of the Income Tax Act, in accordance with subsection 5 of section 146.2 of that Act;”.

(2) Paragraphs 1, 2, 5, 6, 9 and 12 of subsection 1 have effect from 22 April 2015.

(3) Paragraph 3 of subsection 1 applies in respect of a dividend on a share that is paid or becomes payable

(1) after 30 April 2017; or

(2) at a particular time after 31 October 2015 and before 1 May 2017 if

(a) there is a synthetic equity arrangement, or one or more arrangements described in paragraph *d* of the definition of “dividend rental arrangement” in section 1 of the Act, enacted by subsection 1, in respect of the share at the particular time; and

(b) after 21 April 2015 and before the particular time, all or any part of the synthetic equity arrangement or the arrangements referred to in subparagraph *a*— including an option, swap, futures contract, forward contract or other financial or commodity contract or instrument— as well as a right or obligation under the terms of such a contract or instrument— that contributes or could contribute to the effect of providing all or substantially all of the risk of loss and opportunity for gain or profit, in respect of the share, to one or more persons or partnerships is entered into, acquired, extended or renewed after 21 April 2015, or exercised or acquired after 21 April 2015 in the case of a right to increase the notional amount under an agreement that is or is part of the synthetic equity arrangement.

(4) Paragraphs 4, 7, 10, 13 and 15 of subsection 1 have effect from 1 January 2017.

(5) Paragraphs 8, 11 and 14 of subsection 1 apply in respect of an emission allowance acquired in a taxation year that begins after 31 December 2016. In addition, if a taxpayer makes the election under subsection 2 of section 90, paragraphs 8 and 14 of subsection 1 apply in respect of an emission allowance acquired in a taxation year that ends after 31 December 2012 and begins before 1 January 2017.

56. Section 7.10.1 of the Act is amended by replacing “TFSA” in subparagraph *d* of the first paragraph by “tax-free savings account”.

57. (1) Section 7.18.1 of the Act is replaced by the following section:

“7.18.1. For the purposes of the definition of “investment fund” in section 21.0.5, subparagraph ii of paragraph *b* of section 649, paragraph *c* of section 898.1.1, sections 905.0.11, 935.22 and 965.0.21, subparagraphs i to iv of paragraph *c.2* of section 998, paragraph *b* of sections 1117 and 1120 and any regulations made under paragraphs *c.3* and *c.4* of section 998 and under section 1108, where a trust or corporation holds an interest as a member of a partnership and, by operation of any law governing the arrangement in respect of the partnership, the liability of the member as a member of the partnership is limited, the member shall not, solely because of its acquisition and holding of that interest, be considered to carry on any business or other activity of the partnership.”

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

58. (1) Section 7.29 of the Act is amended

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

“7.29. Where a taxpayer disposes of a property (in this section referred to as the “substantive gift”) that is a capital property, to a recipient that is a qualified donee, section 7.25 would have applied in respect of the substantive gift if it had been the subject of a gift by the taxpayer to a qualified donee, and

all or a part of the proceeds of disposition of the substantive gift are (or are substituted, directly or indirectly in any manner whatever, for) property that is the subject of a gift by the taxpayer to the recipient or any person not dealing at arm's length with the recipient, the following rules apply:";

(2) by striking out paragraph *c*.

(2) Subsection 1 has effect from 1 January 2017.

59. (1) Section 21.4.1 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) to avoid the application of Chapter IV.1, any of sections 21.0.6, 83.0.3, 93.4, 225, 308.1, 384.4, 384.5, 560.1.2, 736, 736.0.2, 736.0.3.1 and 737.18.9.2, subparagraph 2 of subparagraph *i* of subparagraph *b* of the second paragraph of section 771.8.5, any of subparagraphs *d* to *f* of the first paragraph of section 771.13, section 776.1.12 or 776.1.13, paragraph *c* of the definition of “qualified corporation” in the first paragraph of section 1029.8.36.0.3.46 or 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 any 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 any of sections 1029.8.36.72.1, 1029.8.36.72.29, 1029.8.36.72.56 and 1029.8.36.72.83 or any of sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.171.3, 1029.8.36.171.4 and 1137.8; or”.

(2) Subsection 1 has effect from 1 January 2017.

60. (1) The Act is amended by inserting the following section after section 21.4.3:

“**21.4.3.1.** Section 21.4.3 does not apply in respect of a dividend to the extent that the dividend would be described in subparagraph *ii* of paragraph *j* of section 257 if the corporation not resident in Canada were not a foreign affiliate of the recipient of the dividend.”

(2) Subsection 1 applies in respect of a dividend paid after 19 August 2011.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

61. (1) Section 21.4.17 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) subject to this chapter, other than this section, sections 167.1.1 and 484.6, subparagraph *l* of the first paragraph of section 485.3 and paragraph *b* of section 851.22.39, if a particular amount that is relevant in computing those Québec tax results is expressed in a currency other than Canadian currency, the particular amount is to be converted to an amount expressed in Canadian currency using the relevant spot rate for the day on which the particular amount arose.”

(2) Subsection 1 has effect from 1 January 2017. However, where section 21.4.17 of the Act applies

(1) before 1 April 2017, it is to be read as if paragraph *b* were replaced by the following paragraph:

“(b) subject to this chapter, other than this section, sections 167.1.1 and 484.6, subparagraph *l* of the first paragraph of section 485.3 and paragraph *b* of section 851.22.39, if a particular amount that is relevant in computing those Québec tax results is expressed in a currency other than Canadian currency, the particular amount, other than an amount provided for in subparagraph *b* or *c* of the second paragraph of section 1029.8.36.0.95 or 1029.8.36.0.105, is to be converted to an amount expressed in Canadian currency using the relevant spot rate for the day on which the particular amount arose.”; or

(2) after 31 March 2017 and before 1 April 2018, it is to be read as if paragraph *b* were replaced by the following paragraph:

“(b) subject to this chapter, other than this section, sections 167.1.1 and 484.6, subparagraph *l* of the first paragraph of section 485.3 and paragraph *b* of section 851.22.39, if a particular amount that is relevant in computing those Québec tax results is expressed in a currency other than Canadian currency, the particular amount, other than an amount provided for in subparagraph *b* or *c* of the second paragraph of any of sections 1029.8.36.0.95, 1029.8.36.0.105 and 1029.8.36.0.106.2, is to be converted to an amount expressed in Canadian currency using the relevant spot rate for the day on which the particular amount arose.”

62. (1) Section 21.4.19 of the Act is amended

(1) by replacing paragraph *c* by the following paragraph:

“(c) subject to paragraph *b* of section 21.4.24, sections 21.4.30, 167.1.1 and 484.6, subparagraph *l* of the first paragraph of section 485.3 and paragraph *b* of section 851.22.39, if a particular amount that is relevant in computing the taxpayer’s Québec tax results for the particular taxation year is expressed in a currency other than the taxpayer’s elected functional currency, the particular amount is to be converted to an amount expressed in the taxpayer’s elected functional currency using the relevant spot rate for the day on which the particular amount arose;”;

(2) by replacing paragraph *e* by the following paragraph:

“(e) section 262 is, in respect of the taxpayer and the particular taxation year, and with the necessary modifications, to be read as if “one or more foreign currencies relative to Canadian currency” in the portion before paragraph *a* were replaced by “one or more currencies (other than the taxpayer’s elected functional currency) relative to the taxpayer’s elected functional currency” and as if “Canadian currency” in paragraphs *a* and *b* were replaced by “the taxpayer’s elected functional currency”;”;

(3) by replacing “sections 474” in subparagraph iii of paragraph *f* by “sections 167.1.1, 474”;

(4) by inserting the following subparagraph after subparagraph v of paragraph *f*:

“v.1. sections 591 to 591.3.”.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 1 January 2017. However, where section 21.4.19 of the Act applies

(1) before 1 April 2017, it is to be read as if paragraph *c* were replaced by the following paragraph:

“(c) subject to paragraph *b* of section 21.4.24, sections 21.4.30, 167.1.1 and 484.6, subparagraph *l* of the first paragraph of section 485.3 and paragraph *b* of section 851.22.39, if a particular amount that is relevant in computing the taxpayer’s Québec tax results for the particular taxation year is expressed in a currency other than the taxpayer’s elected functional currency, the particular amount, other than an amount provided for in subparagraph *b* or *c* of the second paragraph of section 1029.8.36.0.95 or 1029.8.36.0.105, is to be converted to an amount expressed in the taxpayer’s elected functional currency using the relevant spot rate for the day on which the particular amount arose;” or

(2) after 31 March 2017 and before 1 April 2018, it is to be read as if paragraph *c* were replaced by the following paragraph:

“(c) subject to paragraph *b* of section 21.4.24, sections 21.4.30, 167.1.1 and 484.6, subparagraph *l* of the first paragraph of section 485.3 and paragraph *b* of section 851.22.39, if a particular amount that is relevant in computing the taxpayer’s Québec tax results for the particular taxation year is expressed in a currency other than the taxpayer’s elected functional currency, the particular amount, other than an amount provided for in subparagraph *b* or *c* of the second paragraph of any of sections 1029.8.36.0.95, 1029.8.36.0.105 and 1029.8.36.0.106.2, is to be converted to an amount expressed in the taxpayer’s elected functional currency using the relevant spot rate for the day on which the particular amount arose;”.

(3) Paragraph 2 of subsection 1 applies in respect of a gain realized or a loss sustained in a taxation year that begins after 19 August 2011.

(4) Paragraph 4 of subsection 1 applies in respect of a taxation year that begins after 13 December 2007.

(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 paragraphs 2 and 4 of subsection 1 and to subsections 3 and 4. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

63. (1) Section 21.4.20 of the Act is amended by replacing subparagraph iii of paragraph *a* by the following subparagraph:

“iii. begins on or after the first day of the particular taxpayer’s first functional currency year;”.

(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.

64. (1) Section 21.4.22 of the Act is amended by replacing subparagraph *i* of paragraph *d* by the following subparagraph:

“*i.* is in respect of the taxpayer’s undepreciated capital cost of depreciable property of a prescribed class, the taxpayer’s cumulative Canadian exploration expenses within the meaning of section 398, the taxpayer’s cumulative Canadian development expenses within the meaning of section 411, the taxpayer’s cumulative foreign resource expense, in relation to a country other than Canada, within the meaning of section 418.1.3, or the taxpayer’s cumulative Canadian oil and gas property expense within the meaning of section 418.5 (each of which is in this paragraph referred to as a “pool amount”), and”.

(2) Subsection 1 has effect from 1 January 2017.

65. (1) The Act is amended by inserting the following section after section 21.4.25:

“21.4.25.1. For the purpose of determining a taxpayer’s gain under section 21.4.25, if at a particular time a pre-transition debt of the taxpayer (in this section referred to as the “debtor”) that is denominated in a currency other than Canadian currency becomes a parked obligation (within the meaning assigned by section 262.0.0.2), the debtor is deemed to have made, at that time, a particular payment on account of the principal amount of the debt equal to

(*a*) if the debt has become a parked obligation at that particular time as a result of its acquisition by the holder of the debt, the portion of the amount paid by the holder to acquire the debt that can reasonably be considered to relate to the principal amount of the debt at the particular time; and

(*b*) in any other case, the portion of the fair market value of the debt that can reasonably be considered to relate to the principal amount of the debt at the particular time.”

(2) Subsection 1 has effect from 22 March 2016. However, section 21.4.25.1 of the Act does not apply to a debtor in respect of a debt owing by that debtor if the time at which the debt meets the conditions to become a parked obligation under section 262.0.0.2 of the Act, because of a written agreement entered into before 22 March 2016, is before 1 January 2017.

66. (1) The Act is amended by inserting the following section after section 21.4.29:

“21.4.29.1. For the purpose of determining a taxpayer’s gain under section 21.4.29, if at a particular time a pre-reversion debt of the taxpayer (in this section referred to as the “debtor”) that is denominated in a currency other than the taxpayer’s functional currency becomes a parked obligation (within the meaning assigned by section 262.0.0.2), the debtor is deemed to have made, at that time, a particular payment on account of the principal amount of the debt equal to

(a) if the debt has become a parked obligation at that particular time as a result of its acquisition by the holder of the debt, the portion of the amount paid by the holder to acquire the debt that can reasonably be considered to relate to the principal amount of the debt at the particular time; and

(b) in any other case, the portion of the fair market value of the debt that can reasonably be considered to relate to the principal amount of the debt at the particular time.”

(2) Subsection 1 has effect from 22 March 2016. However, section 21.4.29.1 of the Act does not apply to a debtor in respect of a debt owing by that debtor if the time at which the debt meets the conditions to become a parked obligation under section 262.0.0.2 of the Act, because of a written agreement entered into before 22 March 2016, is before 1 January 2017.

67. (1) Section 21.10.2 of the Act is replaced by the following section:

“21.10.2. Section 21.10 does not apply in respect of a dividend described in that section

(a) if the share on which the dividend is paid was not acquired by the specified financial institution in the ordinary course of the business it carried on; or

(b) to the extent that the dividend would be described in subparagraph ii of paragraph *j* of section 257 if the corporation not resident in Canada were not a foreign affiliate of the specified financial institution.”

(2) Subsection 1 applies in respect of a dividend paid after 19 August 2011.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer’s tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

68. (1) Section 21.21 of the Act is replaced by the following section:

“21.21. Subject to the second paragraph of section 771.2.1.3, two corporations that are associated, or deemed by this section to be associated, with the same corporation at any time and that, but for this section, would not be associated with each other at that time, are deemed, for the purposes of this Part, to be associated with each other at that time.”

(2) Subsection 1 applies to a taxation year that begins after 21 March 2016.

69. Section 21.43 of the Act is amended by replacing subparagraph ii of subparagraph *a* of the second paragraph in the French text by the following subparagraph:

“ii. soit était l’enfant, le petit-fils ou la petite-fille du particulier et était à sa charge en raison d’une infirmité mentale;”.

70. (1) Section 43.4 of the Act is replaced by the following section:

“**43.4.** An individual shall, in computing income for a taxation year from an office or employment, include the total of all amounts received by the individual in the year as an earnings loss benefit, a supplementary retirement benefit or a career impact allowance payable to the individual under Part 2 of the Veterans Well-being Act (Statutes of Canada, 2005, chapter 21).”

(2) Subsection 1 has effect from 1 April 2017. However, where section 43.4 of the Act applies before 1 April 2018, it is to be read as if “Veterans Well-being Act” were replaced by “Canadian Forces Members and Veterans Re-establishment and Compensation Act”.

71. (1) The Act is amended by inserting the following section after section 83.0.6:

“**83.0.7.** For the purposes of sections 83 to 85.6, property of a taxpayer that is a swap agreement, a forward purchase or sale agreement, a forward rate agreement, a futures agreement, an option agreement, or any similar agreement is deemed not to be property described in an inventory of the taxpayer.”

(2) Subsection 1 applies in respect of an agreement entered into after 21 March 2016.

72. (1) Section 93 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) the amount of the total depreciation allowed to the taxpayer for property of that class before that time, including, if the taxpayer is an insurer, depreciation deemed to have been allowed before that time under section 101.1 or 101.2 as they applied to the taxpayer’s last taxation year that began before 1 November 2011;”.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

73. (1) Section 93.14 of the Act is replaced by the following section:

“**93.14.** Where a taxpayer carries on a particular business, the following rules apply:

(a) there is deemed to be a single goodwill property in respect of the particular business;

(b) if at a particular time the taxpayer acquires goodwill as part of an acquisition of all or a part of another business that is carried on, after the acquisition, as part of the particular business—or is deemed in accordance with section 93.15 to acquire goodwill at a particular time in respect of the particular business—the cost of the goodwill is added at that time to the cost of the goodwill property in respect of the particular business;

(c) where at a particular time the taxpayer disposes of goodwill as part of the disposition of part of the particular business, receives proceeds of disposition a portion of which is attributable to goodwill and continues to carry on the particular business or is deemed in accordance with section 93.17 to dispose of goodwill at a particular time in respect of the particular business,

i. the taxpayer is deemed to dispose at that time of a portion of the goodwill property in respect of the particular business having a cost equal to the lesser of the cost of the goodwill property otherwise determined in respect of the particular business and the portion of the proceeds attributable to goodwill, and

ii. the cost of the goodwill property in respect of the particular business is reduced at that time by the amount determined under subparagraph i; and

(d) if subparagraph *c* applies to more than one disposition of goodwill at the same time, that subparagraph *c* and section 93.19 apply as if each disposition had occurred separately in the order determined in its respect in accordance with paragraph *d* of subsection 34 of section 13 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

Chapter V.2 of Title II of Book I applies to each of the dispositions referred to in subparagraph *d* of the first paragraph in relation to the order determined in its respect in accordance with paragraph *d* of subsection 34 of section 13 of the Income Tax Act.”

(2) Subsection 1 has effect from 1 January 2017.

74. (1) The Act is amended by inserting the following sections after section 93.14:

“93.15. Where at a particular time a taxpayer makes or incurs an outlay or expense on account of capital for the purpose of earning income from a business carried on by the taxpayer, the taxpayer is deemed to acquire at that time goodwill in respect of the business with a cost equal to the amount of the outlay or expense if no portion of the amount is

(a) the cost, or any part of the cost, of a property;

(b) but for this section, deductible in computing the taxpayer’s income from the business;

(c) non-deductible in computing the taxpayer's income from the business because of any provision of this Part (other than section 129) or the Regulation respecting the Taxation Act (chapter I-3, r. 1);

(d) paid or payable to a creditor of the taxpayer as, on account of or in lieu of full or partial payment of any debt, or on account of the redemption, cancellation or purchase of any bond or debenture; or

(e) where the taxpayer is a corporation, partnership or trust, paid or payable to a person as a shareholder, member or beneficiary, as the case may be, of the taxpayer.

“93.16. No amount paid or payable may be included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) if the amount is

(a) in consideration for the purchase of shares; or

(b) in consideration for the cancellation or assignment of an obligation to pay consideration referred to in paragraph *a*.

“93.17. Where at a particular time in a taxation year a taxpayer has or may become entitled to receive a particular amount on account of capital in respect of a business that is or was carried on by the taxpayer, the taxpayer is deemed to dispose, at that time, of goodwill in respect of the business for proceeds of disposition equal to the amount by which the particular amount exceeds the aggregate of all outlays or expenses that were made or incurred by the taxpayer for the purpose of obtaining the particular amount and that were not otherwise deductible in computing the taxpayer's income, if, but for this section, the following conditions were satisfied:

(a) for the purposes of this Part, the particular amount is not included in computing the taxpayer's income or deducted in computing any balance of undeducted outlays, expenses or other amounts for the taxation year or a preceding taxation year;

(b) the particular amount does not reduce the cost or capital cost of a property or the amount of an outlay or expense; and

(c) the particular amount is not included in computing any gain or loss of the taxpayer from a disposition of a capital property.

“**93.18.** Where a taxpayer has incurred an incorporeal capital amount in respect of a business before 1 January 2017, the following rules apply:

(a) at the beginning of 1 January 2017, the total capital cost of all property of the taxpayer included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) in respect of the business, each of which was an incorporeal capital property of the taxpayer immediately before that day or is the goodwill property in respect of the business, is deemed to be equal to the amount determined by the formula

$$\frac{4}{3} \times (A + B - C);$$

(b) at the beginning of 1 January 2017, the capital cost of each property of the taxpayer included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act in respect of the business, each of which was an incorporeal capital property of the taxpayer immediately before that day or is the goodwill property in respect of the business, is to be determined as follows:

i. the order for determining the capital cost of each property that is not the goodwill property is identical to the order that is determined for the same purposes under subparagraph i of paragraph *b* of subsection 38 of section 13 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement),

ii. the capital cost of a particular property that is not the goodwill property in respect of the business is deemed to be equal to the lesser of the incorporeal capital amount of the taxpayer in respect of the particular property and the amount by which the total capital cost of property of the class determined under subparagraph *a* exceeds the aggregate of all amounts each of which is an amount deemed under this subparagraph ii to be the capital cost of a property that is determined in advance of the determination of the capital cost of the particular property, and

iii. the capital cost of the goodwill property is deemed to be equal to the amount by which the total capital cost of property of that Class 14.1 exceeds the aggregate of all amounts each of which is an amount deemed under subparagraph ii to be the capital cost of a property;

(c) an amount equal to the amount by which the aggregate of the total capital cost of property of that Class 14.1 and the amount determined under subparagraph *c* of the second paragraph exceeds the amount determined under subparagraph *a* of the second paragraph is deemed to have been allowed to the taxpayer as depreciation in respect of property of that class under paragraph *a* of section 130 in computing the taxpayer's income for taxation years ending before 1 January 2017; and

(d) if no taxation year of the taxpayer ends immediately before 1 January 2017 and the taxpayer would have had a particular amount included, because of paragraph *b* of section 105, as it read before being repealed, in computing the taxpayer's income from the business for the particular taxation year that includes that day if the particular year had ended immediately before that day,

i. for the purposes of the formula in subparagraph *a*, $\frac{3}{2}$ of the particular amount is to be included in computing the amount determined under subparagraph *b* of the first paragraph of section 107, as it read before being repealed,

ii. the taxpayer is deemed to dispose of a capital property in respect of the business immediately before 1 January 2017 for proceeds of disposition equal to twice the particular amount,

iii. if the taxpayer makes a valid election under subparagraph iii of paragraph *d* of subsection 38 of section 13 of the Income Tax Act, subparagraph ii does not apply and an amount equal to the particular amount is to be included in computing the taxpayer's income from the business for the particular year,

iv. if, after 31 December 2016 and in the particular year, the taxpayer acquires a property included in that Class 14.1 in respect of the business or is deemed under section 93.15 to acquire goodwill in respect of the business, and the taxpayer makes a valid election under subparagraph iv of paragraph *d* of subsection 38 of section 13 of the Income Tax Act,

(1) for the purposes of subparagraphs ii and iii, the particular amount must be reduced by the lesser of the particular amount otherwise determined and $\frac{1}{2}$ of the capital cost of the property or goodwill acquired (determined without reference to subparagraph 2), and

(2) the capital cost of the property or goodwill acquired, as the case may be, must be reduced by twice the amount of the reduction under subparagraph 1, and

v. if, in the part of the particular year preceding that day, the taxpayer disposed of a qualified farm or fishing property (as defined in subparagraph *a.0.2* of the first paragraph of section 726.6) that was an incorporeal capital property of the taxpayer, the capital property disposed of by the taxpayer under subparagraph ii is deemed to be such a property to the extent of the lesser of

(1) the proceeds of disposition of the capital property, and

(2) the amount by which the proceeds of disposition of the qualified farm or fishing property exceed its cost.

In the formula in subparagraph *a* of the first paragraph,

(a) *A* is the eligible incorporeal capital amount of the taxpayer in respect of the business at the beginning of 1 January 2017;

(b) B is the excess amount determined under subparagraph *a* of the second paragraph of section 107, as it read before being repealed, in respect of the business at the beginning of 1 January 2017; and

(c) C is the amount by which the amount determined under the second paragraph of section 107, as it read before being repealed, in respect of the business exceeds the aggregate of all amounts each of which is an amount determined under any of subparagraphs *a* to *e* of the first paragraph of that section in respect of the business at the beginning of 1 January 2017, with reference to any adjustment provided for in subparagraph *i* of subparagraph *d* of the first paragraph.

For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph and subparagraphs *iii* and *iv* of subparagraph *d* of that paragraph, Chapter V.2 of Title II of Book I applies in relation to the order for determining the capital cost of a property in accordance with subparagraph *i* of paragraph *b* of subsection 38 of section 13 of the Income Tax Act and in relation to an election referred to in subparagraphs *iii* and *iv* of paragraph *d* of that subsection 38.

“93.19. Where at a particular time a taxpayer disposes of a particular property included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) in respect of a business and none of sections 189, 437, 460 to 462, 521 to 526, 528, 556 to 564.1, 565, 620 to 632, 688 and 692.8 apply in respect of the disposition, the taxpayer is deemed, for the purpose of determining the undepreciated capital cost of the class, to have acquired a property of the class immediately before that time for a capital cost equal to the least of 1/4 of the proceeds of disposition of the particular property, 1/4 of the capital cost of the particular property and

(a) if the particular property is not goodwill and is acquired before 1 January 2017 by the taxpayer, 1/4 of the capital cost of the particular property;

(b) if the particular property is not goodwill, is acquired after 31 December 2016 by the taxpayer and an amount is deemed to have been allowed as depreciation under section 93.20 in respect of the taxpayer’s acquisition of the particular property under paragraph *a* of section 130, that amount;

(c) if the particular property (other than a property to which paragraph *b* applies) is not goodwill and is acquired after 31 December 2016 by the taxpayer—in circumstances under which any of sections 189, 437, 460 to 462, 521 to 526, 528, 556 to 564.1, 565, 620 to 632, 688 and 692.8 apply—from a person or partnership that would have been deemed under this section to have acquired a property if none of those sections had applied, the capital cost of the property that would have been deemed under this section to have been acquired by the person or partnership;

(d) if the particular property is goodwill, the amount by which the aggregate of all amounts each of which is the capital cost of a property deemed under this section to have been acquired by the taxpayer at or before the particular time in respect of another disposition of goodwill property in respect of the business is exceeded by the aggregate of all amounts each of which is

i. 1/4 of the amount determined under subparagraph iii of subparagraph *b* of the first paragraph of section 93.18 in respect of the business,

ii. if goodwill is acquired after 31 December 2016 by the taxpayer and an amount is deemed to have been allowed as depreciation under section 93.20 in respect of the taxpayer's acquisition of the goodwill under paragraph *a* of section 130, that amount, and

iii. if goodwill is acquired (other than an acquisition in respect of which subparagraph ii applies) after 31 December 2016 by the taxpayer—in circumstances under which any of sections 189, 437, 460 to 462, 521 to 526, 528, 556 to 564.1, 565, 620 to 632, 688 and 692.8 apply—from a person or partnership that would have been deemed under this section to have acquired a property if none of those sections had applied, the capital cost of the property that would have been deemed under this section to have been acquired by the person or partnership; or

(e) in any other case, nil.

“93.20. Where at a particular time a taxpayer acquires a particular property included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) in respect of a business, the acquisition of the particular property is part of a transaction or series of transactions or events that includes a disposition (in this section referred to as the “prior disposition”) at or before that time of the particular property, or a similar property, by the taxpayer or a person or partnership that does not deal at arm's length with the taxpayer and section 93.19 applies in respect of the prior disposition, an amount is deemed, for the purpose of determining the undepreciated capital cost of property of the class, to have been allowed to the taxpayer as depreciation in respect of the particular property under paragraph *a* of section 130 in computing the taxpayer's income for taxation years ending before the acquisition equal to the lesser of the capital cost of the property deemed under section 93.19 to be acquired in respect of the prior disposition and 1/4 of the capital cost of the particular property.

“93.21. For the purposes of sections 93.18 to 93.20 and 93.22, “incorporeal capital amount”, “eligible incorporeal capital amount”, “exempt gains balance” and “incorporeal capital property” have the meaning assigned by sections 106, 107, 107.2 and 250, respectively, as they read before being repealed.

“93.22. Where a taxpayer owns property included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) in respect of a business at the beginning of the calendar year 2017 and the property was an incorporeal capital property in respect of the business immediately before 1 January 2017, the following rules apply:

(a) for the purposes of this Part and its regulations (other than sections 93 to 104, 130 and 130.1 and any regulations made under paragraph *a* of section 130), if the amount determined under subparagraph *a* of the first paragraph of section 107, as it read before being repealed, would have been increased immediately before 1 January 2017 if the property had been disposed of immediately before that time, the capital cost of the property is deemed to be increased by $\frac{4}{3}$ of the amount of that increase;

(b) for the purposes of sections 93 to 104, 130 and 130.1 and any regulations made under paragraph *a* of section 130, where the taxpayer was deemed under subparagraphs *a* and *b* of the second paragraph of section 106.4, as it read before being repealed, to continue to own incorporeal capital property in respect of the business and not to have ceased to carry on the business until a time that is after 31 December 2016, the taxpayer is deemed to continue to own the incorporeal capital property and to continue to carry on the business until the time that is immediately before the time from among those described in subparagraphs *i* to *v* of subparagraph *a* of the second paragraph of that section 106.4 that would occur first if subparagraph *ii* of that subparagraph *a* were read as if “incorporeal capital property” were replaced by “incorporeal capital property or capital property”;

(c) for the purposes of subparagraph *ii.3* of subparagraph *e* of the first paragraph of section 93 and subparagraph *h* of the second paragraph of that section, the taxpayer is deemed not to have paid or received an amount before 1 January 2017 as or on account of an existing or proposed countervailing or anti-dumping duty in respect of depreciable property of the class; and

(d) section 101 does not apply to assistance that a taxpayer received or is entitled to receive before 1 January 2017 in respect of a property that was an incorporeal capital property immediately before 1 January 2017.”

(2) Subsection 1 has effect from 1 January 2017.

75. (1) Section 96.0.2 of the Act is amended by replacing the portion of subparagraph *d* of the second paragraph before subparagraph *ii* by the following:

“(d) any amount that would, but for this paragraph, be included in the cost of a property of the transferor included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) (including a deemed acquisition under section 93.15) or included in the proceeds of disposition of a property of the transferee included in that class (including a deemed disposition under section 93.17) in respect of the disposition or termination of the former property by the transferor is deemed to be

i. neither included in the cost nor in the proceeds of disposition of property included in that class.”

(2) Subsection 1 applies in respect of a disposition or termination that occurs after 31 December 2016.

76. (1) Sections 101.1 and 101.2 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

77. (1) The Act is amended by inserting the following sections after section 101.7:

“101.7.1. Section 93.18 applies in respect of an amount repaid after 31 December 2016 as if that amount was repaid immediately before 1 January 2017, if

(a) the amount is repaid by the taxpayer under a legal obligation to repay all or part of an amount the taxpayer received or was entitled to receive that was assistance from a government, municipality or other public authority (whether as a grant, subsidy, forgivable loan, deduction from tax, investment allowance or as any other form of assistance) in respect of, or for the acquisition of, property the cost of which was an incorporeal capital amount of the taxpayer in respect of a business, within the meaning of section 106, as it read before being repealed;

(b) the incorporeal capital amount of the taxpayer in respect of the business was reduced in accordance with paragraph *b* of section 106.2, as it read before being repealed, because of the assistance referred to in paragraph *a*; and

(c) paragraph *o.1* of section 157 does not apply in respect of the amount repaid.

“101.7.2. No amount may be deducted under paragraph *a* of section 130 in respect of an amount of repaid assistance referred to in section 101.7.1 for any taxation year prior to the taxation year in which the assistance is repaid.”

(2) Subsection 1 has effect from 1 January 2017.

78. (1) Division III of Chapter II of Title III of Book III of Part I of the Act, comprising sections 105 to 110.1, is repealed.

(2) Subsection 1 has effect from 1 January 2017.

79. (1) Section 130 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) the lesser of

i. the portion of the amount (that is not otherwise deductible in computing the income of the taxpayer) that is an expense incurred in the year for the incorporation of a corporation, and

ii. the amount by which \$3,000 exceeds the aggregate of all amounts each of which is an amount deducted by another taxpayer in respect of the incorporation of the corporation.”

(2) Subsection 1 applies in respect of an expense incurred after 31 December 2016.

80. (1) Section 130.1 of the Act is amended by adding the following subparagraph at the end of the fifth paragraph:

“(c) in respect of a taxation year in relation to a property included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1), unless the taxpayer has ceased to carry on the business to which the class relates.”

(2) Subsection 1 has effect from 1 January 2017.

81. (1) The Act is amended by inserting the following sections after section 133.7:

“**133.8.** A taxpayer shall not deduct, in computing the taxpayer’s income from a business or property for a taxation year, an amount that corresponds to a reduction in the year in the value of a property if

(a) the method used by the taxpayer to value the property at the end of the year for the purpose of computing the taxpayer’s profit from a business or property consists in valuing the property at the cost at which the taxpayer acquired it or its fair market value at the end of the year, whichever is lower;

(b) the property is described in section 83.0.7; and

(c) the property is not disposed of by the taxpayer in the year.

“**133.9.** A taxpayer shall not deduct, in computing the taxpayer’s income from a business or property for a taxation year, an amount referred to in section 93.16.”

(2) Subsection 1, where it enacts section 133.8 of the Act, applies in respect of an agreement entered into after 21 March 2016 and, where it enacts section 133.9 of the Act, has effect from 1 January 2017.

82. (1) Section 142.1 of the Act is replaced by the following section:

“**142.1.** Where an amount is deductible under section 142 in respect of the disposition of a depreciable property to which section 93.19 applied, the amount deductible under section 142 is equal to $\frac{3}{4}$ of the amount that would be deductible, but for this section.”

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2016.

83. (1) Section 142.2 of the Act is repealed.

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2016.

84. (1) Section 157 of the Act is amended by replacing paragraph *o.1* by the following paragraph:

“(o.1) $\frac{3}{4}$ of any amount repaid by the taxpayer in the year, on or after the time the taxpayer ceases to carry on a business, pursuant to a legal obligation to repay all or part of an amount the taxpayer received or was entitled to receive that was assistance from a government, municipality or other public authority (whether as a grant, subsidy, forgivable loan, deduction from tax, investment allowance or as any other form of assistance) in respect of, or for the acquisition of, property the cost of which was an incorporeal capital amount of the taxpayer in respect of the business, within the meaning of section 106, as it read before being repealed, if the incorporeal capital amount of the taxpayer in respect of the business was reduced under paragraph *b* of section 106.2, as it read before being repealed, because of the amount of the assistance the taxpayer received or was entitled to receive;”.

(2) Subsection 1 has effect from 1 January 2017.

85. (1) The Act is amended by inserting the following section after section 167.1:

“**167.1.1.** For the purposes of section 167, the amount determined by the following formula is deemed to be interest that accrued on a disposed debt obligation—that is, at any time, described in section 92.5R3 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) because of subparagraph *d* of the first paragraph of that section—that the transferee has become entitled to receive for a period commencing before the time of the disposition (in this section referred to as the “particular time”) and ending at the particular time and that is not payable until after the particular time:

A – B.

In the formula in the first paragraph,

(a) A is the price for which the debt obligation was disposed of at the particular time; and

(b) B is the amount by which the price (converted to Canadian currency using the exchange rate prevailing at the particular time, if the debt obligation is denominated in a foreign currency) for which the debt obligation was issued exceeds the portion of the principal amount of the debt obligation (converted to Canadian currency using the exchange rate prevailing at the particular time, if the debt obligation is denominated in a foreign currency) that was repaid by the issuer on or before the particular time.”

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2016.

86. (1) Section 188 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2017.

87. (1) Section 189 of the Act is replaced by the following section:

“**189.** Where, at any time, an individual ceases to carry on a business and the individual’s spouse, or a corporation controlled directly or indirectly in any manner whatever by the individual, subsequently carries on the business and acquires all of the property included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) in respect of the business owned by the individual immediately before that time and that had value at that time, the following rules apply:

(a) the individual is deemed to have, immediately before that time, disposed of the property and received proceeds of disposition equal to the lesser of the capital cost and the cost amount to the individual of the property immediately before the disposition;

(b) the spouse or corporation, as the case may be, is deemed to have acquired the property at a cost equal to those proceeds; and

(c) for the purposes of sections 93 to 104, Chapter III of Title III and any regulations enacted under paragraph *a* of section 130, if the amount that was the capital cost to the individual of the property exceeds the amount determined under section 436 to be the cost to the person that acquired the property,

i. the capital cost to the person of the property is deemed to be the amount that was the capital cost to the individual of the property, and

ii. the excess is deemed to have been allowed to the person as depreciation under paragraph *a* of section 130 in respect of the property for taxation years that ended before the person acquired the property.”

(2) Subsection 1 has effect from 1 January 2017.

88. (1) Section 189.0.1 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2017.

89. (1) Section 190 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where an individual who was the sole proprietor of a business disposed of it during a fiscal period of the business, the fiscal period is referred to in the third or fourth paragraph of section 7 and the individual makes a valid election under subsection 1 of section 25 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the fiscal period, Division II of Chapter II is to be read without reference to the exception provided for in paragraph *a* of section 95, for the purpose of computing the individual’s income for the fiscal period.”

(2) Subsection 1 has effect from 1 January 2017.

90. (1) The Act is amended by inserting the following division after section 193:

“DIVISION II.1

“EMISSION ALLOWANCES

“**193.1.** Despite sections 83 to 85.6, for the purpose of computing a taxpayer’s income from a business, an emission allowance must be valued at the cost at which the taxpayer acquired it.

“**193.2.** Where a taxpayer that owns one emission allowance, or two or more identical emission allowances, acquires, at a particular time, one or more other emission allowances (in this section referred to as “newly-acquired emission allowances”), each of which is identical to each of the previously-acquired emission allowances, the following rules apply for the purpose of computing, at any subsequent time, the cost to the taxpayer of each of the identical emission allowances:

(a) the taxpayer is deemed to have disposed of each of the previously-acquired emission allowances immediately before the particular time for proceeds of disposition equal to its cost to the taxpayer immediately before the particular time; and

(b) the taxpayer is deemed to have acquired each of the identical emission allowances at the particular time at a cost equal to the amount determined by the formula

$$(A + B)/C.$$

In the formula in the first paragraph,

(a) A is the total cost to the taxpayer immediately before the particular time of the previously-acquired emission allowances;

(b) B is the total cost to the taxpayer (determined without reference to this division) of the newly-acquired emission allowances; and

(c) C is the number of identical emission allowances owned by the taxpayer immediately after the particular time.

For the purposes of this section, emission allowances are considered identical if they can be used to settle the same emission obligations.

“193.3. Despite any other provision of this Act, in computing a taxpayer’s income from a business for a taxation year, the total amount deductible in respect of a particular emission obligation for the year is not to exceed the amount determined by the formula

$$A + (B \times C).$$

In the formula in the first paragraph,

(a) A is the total cost of emission allowances either

i. used by the taxpayer to settle the particular emission obligation in the year, or

ii. held by the taxpayer at the end of the year that can be used to satisfy the particular emission obligation in respect of the year;

(b) B is the amount determined by the formula

$$D - (E + F); \text{ and}$$

(c) C is the fair market value of an emission allowance at the end of the year that could be used to satisfy the particular emission obligation in respect of the year.

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

(a) D is the number of emission allowances required to satisfy the particular emission obligation in respect of the year;

(b) E is the number of emission allowances used by the taxpayer to settle the particular emission obligation in the year; and

(c) F is the number of emission allowances held by the taxpayer at the end of the year that can be used to satisfy the particular emission obligation in respect of the year.

“193.4. The amount deducted by a taxpayer in computing the taxpayer’s income from a business for a particular taxation year, in respect of an emission obligation referred to in section 193.3, must be included in computing the taxpayer’s income from the business for the subsequent taxation year, to the extent that the emission obligation was not settled in the particular taxation year.

“193.5. If a taxpayer surrenders an emission allowance to settle an emission obligation, the taxpayer’s proceeds from the disposition of the emission allowance are deemed to be equal to the taxpayer’s cost of the emission allowance.

“193.6. Despite section 193.1, each emission allowance held at the end of a 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, subject to a subsequent application of section 193.2 and this section, deemed to be equal to that lower amount.”

(2) Subsection 1 applies in respect of an emission allowance acquired in a taxation year that begins after 31 December 2016. In addition, if a taxpayer so elects in the fiscal return the taxpayer is required to file under Part I of the Act for any of its taxation years 2016 to 2018, subsection 1 applies in respect of an emission allowance acquired in a taxation year that ends after 31 December 2012 and begins before 1 January 2017.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer’s tax, interest and penalties as are necessary for any taxation year to give effect to subsection 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.

91. (1) Section 194 of the Act is amended

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

“(d) the aggregate of all amounts each of which is an amount included in computing the taxpayer’s income for the year from the business because of section 94 or 485.13, the second paragraph of section 487 or section 487.0.3.”;

(2) 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* of section 130, section 130.1, paragraph *t* of section 157, section 198, the first paragraph of section 487 or section 487.0.2 in respect of the business.”

(2) Subsection 1 has effect from 1 January 2017.

92. Section 231.0.11 of the Act is amended by replacing paragraph *h* by the following paragraph:

“(h) where an election is made by a taxpayer for a year under paragraph *d* of section 668.5, section 668.6 or any of sections 1106.0.3, 1106.0.5, 1113.3, 1113.4, 1116.3 and 1116.5, as they read before being repealed, the portion of the taxpayer’s net capital gains for the year that are to be treated as being in respect of capital gains from dispositions of property that occurred in a particular period in the year is equal to the proportion of those net capital gains that the number of days in the particular period is of the number of days in the year;”.

93. (1) Section 232 of the Act is amended by striking out subparagraph *a* of the first paragraph.

(2) Subsection 1 has effect from 1 January 2017.

94. Section 241.0.2 of the Act is amended by replacing the portion before paragraph *a* by the following:

“241.0.2. A loss incurred by an individual following the disposition, at a particular time, of a class “A” share of the capital stock of the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) is deemed to be equal to the amount by which the amount of the individual’s loss otherwise determined exceeds the amount by which the total of all amounts each of which is either an amount that the individual or a person with whom the individual was not dealing at arm’s length deducted in respect of the share under section 776.1.5.0.11 or the portion of an amount deducted under section 776.41.5 by a person with whom the individual was not dealing at arm’s length that can reasonably be attributed to a deduction to which the individual, or a person with whom the individual was not dealing at arm’s length, was entitled in respect of the share under section 776.1.5.0.11, exceeds the aggregate of”.

95. The Act is amended by inserting the following section after section 241.0.2:

“241.0.3. A loss incurred by an individual following the disposition, at a particular time, of a class “B” share of the capital stock of the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) is deemed to be equal to the amount determined by the formula

$$A - (B - C).$$

In the formula in the first paragraph,

(a) A is the amount of the individual’s loss otherwise determined in relation to the disposition of the class “B” share;

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

i. an amount that the individual, or a person with whom the individual was not dealing at arm’s length, deducted under section 776.1.5.0.15.2 or 776.1.5.0.15.4 in respect of the value of the consideration, taking the form of a share, for which the class “B” share was issued,

ii. the portion of an amount deducted under section 776.41.5 by a person with whom the individual was not dealing at arm’s length that can reasonably be attributed to a deduction to which the individual, or a person with whom the individual was not dealing at arm’s length, was entitled under section 776.1.5.0.15.2 or 776.1.5.0.15.4 in respect of the value of the consideration referred to in subparagraph i,

iii. an amount that the individual, or a person with whom the individual was not dealing at arm’s length, deducted under section 776.1.5.0.11 in respect of the share forming the consideration referred to in subparagraph i, or

iv. the portion of an amount deducted under section 776.41.5 by a person with whom the individual was not dealing at arm’s length that can reasonably be attributed to a deduction to which the individual, or a person with whom the individual was not dealing at arm’s length, was entitled under section 776.1.5.0.11 in respect of the share forming the consideration referred to in subparagraph i; and

(c) C is the aggregate of

i. the amount of tax that the individual is required to pay, where applicable, under section 1129.27.10.3 following the redemption or purchase of the class “B” share, and

ii. the amount of any loss otherwise determined from the disposition of the class “B” share before the particular time by a person with whom the individual was not dealing at arm’s length.”

96. (1) Section 250 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2017.

97. (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, except the portion of that amount that is deemed to be included in the proceeds of disposition of the share under paragraph *b* of section 308.1 or deemed not to be a dividend under paragraph *b* of section 568, or a prescribed amount.”

(2) Subsection 1 applies in respect of a dividend received after 20 April 2015. However, where section 251 of the Act applies in respect of a disposition of shares that occurs before 18 March 2016, it is to be read as follows:

“**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 dividend received under section 508 to the extent that it refers to a dividend deemed paid under sections 505 and 506, except the portion of that amount that is deemed to be included in the proceeds of disposition of the share under paragraph *b* of section 308.1 or deemed not to be a dividend under paragraph *b* of section 568, or a prescribed amount.”

98. (1) Section 251.2 of the Act is amended

(1) by replacing “réclame” in the portion before the formula in the first paragraph in the French text by “demande”;

(2) by replacing subparagraphs i to iii of subparagraph *b* of the second paragraph by the following subparagraphs:

“i. where the entity made a designation under section 668 in respect of the individual for the year, twice the amount claimed under section 251.3 by the individual for the year in respect of the entity,

“ii. where the entity is a partnership, twice the aggregate of the amounts claimed under section 251.4 by the individual for the year in respect of the entity, and

“iii. in any other case, the amount claimed under section 251.6 by the individual for the year in respect of the entity; and”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

99. (1) Section 251.3 of the Act is amended by striking out “, subject to section 251.5.1,”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

100. (1) Section 251.4 of the Act is amended by striking out “, subject to section 251.5.1,”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

101. (1) Sections 251.5 and 251.5.1 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

102. (1) Section 254.1 of the Act is amended by striking out “real” in the portion before subparagraph *a* of the first paragraph.

(2) Subsection 1 applies in respect of a gift made after 21 March 2017.

103. (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 dividends that, if paid as a separate dividend, would not be subject to section 308.1 because the amount of the separate dividend would not exceed the amount of the 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, that can reasonably be considered to contribute to the capital gain that would have been realized on a disposition at fair market value of the share on which the dividend was received, if the disposition had occurred immediately before the dividend was paid;”;

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

“iii. the share of the taxpayer in the amount by which any proceeds of a life insurance policy received by the partnership after 31 December 1971 and before the particular time by reason of the death of any person whose life was insured under the policy exceed the aggregate of all amounts each of which is

(1) the adjusted cost basis (in this subparagraph iii having the meaning assigned by sections 976 and 976.1), immediately before the death, of the policy to the partnership, if the death occurs before 22 March 2016, or of the policyholder's interest in the policy, if the death occurs after 21 March 2016,

(2) if the death occurs after 21 March 2016, the amount by which the fair market value of consideration given in respect of a disposition of an interest in the policy by a policyholder (other than a taxable Canadian corporation) after 31 December 1999 and before 22 March 2016 exceeds the greater of the amount determined under subparagraph i of subparagraph *a* of the first paragraph of section 971, in respect of the disposition and the adjusted cost basis to the policyholder of the interest immediately before the disposition, or

(3) if the death occurs after 21 March 2016, the amount by which the amount by which the lesser of the fair market value of consideration given in respect of a disposition, in respect of which section 971 applies, of an interest in the policy by a policyholder (other than a taxable Canadian corporation) after 31 December 1999 and before 22 March 2016 and the adjusted cost basis to the policyholder of the interest immediately before the disposition exceeds the amount determined under subparagraph i of subparagraph *a* of the first paragraph of section 971, in respect of the disposition, exceeds the absolute value of the negative amount, if any, that would be, in the absence of section 7.5, the adjusted cost basis, immediately before the death, of the interest in the policy.”.

(2) Paragraph 1 of subsection 1 applies in respect of a dividend received after 20 April 2015.

(3) Paragraph 2 of subsection 1 has effect from 15 December 2016.

104. (1) The Act is amended by inserting the following sections after section 262:

“262.0.0.1. For the purposes of section 262, if a debt obligation owing by a taxpayer (in this section and sections 262.0.0.2 and 262.0.0.3 referred to as the “debtor”) is denominated in a foreign currency and the debt obligation has become a parked obligation at a particular time, the debtor is deemed at that time to have made the gain, if any, that the debtor otherwise would have made if it had paid an amount at the particular time in satisfaction of the debt obligation equal to

(a) if the debt obligation has become a parked obligation at the particular time as a result of its acquisition by the holder of the debt obligation, the amount paid by the holder to acquire the debt obligation; and

(b) in any other case, the fair market value of the debt obligation at the particular time.

“**262.0.0.2.** For the purposes of section 262.0.0.1, a debt obligation is a parked obligation at a particular time if

(a) at the particular time, the holder of the debt obligation does not deal at arm’s length with the debtor or, if the debtor is a corporation, has a significant interest in the debtor;

(b) at any time prior to the particular time, a person who held the debt obligation dealt at arm’s length with the debtor and, where the debtor is a corporation, did not have a significant interest in the debtor; and

(c) it can reasonably be considered that one of the main purposes of the transaction or event or series of transactions or events that results in the debt obligation meeting the condition in paragraph *a* is to avoid the application of section 262.

“**262.0.0.3.** For the purposes of sections 262.0.0.1 and 262.0.0.2, the following rules apply:

(a) subparagraph *k* of the first paragraph of section 485.3 applies for the purpose of determining whether two persons are related to each other or whether a person is controlled by another person; and

(b) subparagraph *c* of the first paragraph of section 485.19 applies for the purpose of determining whether a person has a significant interest in a corporation.”

(2) Subsection 1 has effect from 22 March 2016. However, section 262.0.0.1 of the Act does not apply to a debtor in respect of a debt obligation owing by that debtor if the time at which the obligation meets the conditions to become a parked obligation under section 262.0.0.2 of the Act, because of a written agreement entered into before 22 March 2016, is before 1 January 2017.

105. (1) The Act is amended by inserting the following division after section 264.7:

“**DIVISION III.5**

“**TRANSITIONAL RULES RELATING TO THE DISPOSITION OF PROPERTY INCLUDED IN CLASS 14.1 OF SCHEDULE B**

“**264.8.** The capital gain of a taxpayer resulting from the disposition by the taxpayer, at a particular time, of a property that is included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) in respect of a business of the taxpayer is to be reduced by the amount claimed by the taxpayer, without exceeding the amount referred to in the second paragraph, where

(a) the property was, immediately before 1 January 2017, an incorporeal capital property of the taxpayer, within the meaning of section 250, as it read before being repealed;

(b) the amount determined under subparagraph ii of subparagraph *a* of the second paragraph of section 107 in respect of the business immediately before 1 January 2017, as that section read before being repealed, is greater than nil;

(c) the amount determined under subparagraph *b* of the first paragraph of section 107 in respect of the business immediately before 1 January 2017, as that section read before being repealed, is nil; and

(d) no amount is included in computing the taxpayer's income for a taxation year because of subparagraph *d* of the first paragraph of section 93.18.

The amount to which the first paragraph refers is equal to the amount by which the amount obtained by multiplying by $\frac{2}{3}$ the amount determined under subparagraph ii of subparagraph *a* of the second paragraph of section 107 in respect of the business immediately before 1 January 2017, as that section read before being repealed, exceeds the aggregate of all amounts each of which is an amount claimed under the first paragraph in respect of another disposition at or before the particular time.

“264.9. The capital gain of an individual resulting from the disposition by the individual, at a particular time, of a property that is included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) in respect of a business of the individual is to be reduced by the amount claimed by the individual, without exceeding the amount described in the second paragraph, where

(a) the property was, immediately before 1 January 2017, an incorporeal capital property of the individual, within the meaning of section 250, as it read before being repealed; and

(b) the individual's exempt gains balance in respect of the business, within the meaning of section 107.2, as it read before being repealed, is greater than nil for the taxation year that includes 1 January 2017.

The amount to which the first paragraph refers is equal to the amount by which twice the amount of the individual's exempt gains balance in respect of the business, within the meaning of section 107.2, as it read before being repealed, for the taxation year that includes 1 January 2017 exceeds the aggregate of

(a) if subparagraph *d* of the first paragraph of section 93.18 applies in respect of the business for the individual's taxation year that includes 1 January 2017, the amount determined under subparagraph *d* of the second paragraph of section 105.2, as it read before being repealed, for the purposes of subparagraph *d* of the first paragraph of section 93.18; and

(b) the aggregate of all amounts each of which is an amount claimed under the first paragraph in respect of another disposition at or before the particular time.”

(2) Subsection 1 has effect from 1 January 2017.

106. Section 277.1 of the Act is amended by replacing paragraph *a* in the French text by the following paragraph:

“*a*) avoir aliéné à ce moment le domaine viager pour un produit de l’aliénation égal à sa juste valeur marchande à ce moment;”.

107. (1) Section 305 of the Act is amended

(1) by replacing paragraph *a* by the following paragraph:

“(a) where the stock dividend is a dividend,

i. in the case of a shareholder that is an individual, the amount of the stock dividend, and

ii. in any other case, the aggregate of

(1) the amount by which the lesser of the amount of the stock dividend and its fair market value 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 amount of the separate dividend would not exceed the amount of the 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 is received, that can reasonably be considered to contribute to the capital gain that would have been realized on a disposition at fair market value of the share on which the dividend was received, if the disposition had occurred immediately before the dividend was paid, and

(2) the amount determined by the formula

$A + B$;”;

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

“In the formula in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph,

(a) *A* is the amount of the deemed gain determined in accordance with paragraph *c* of section 308.1 in respect of the stock dividend; and

(b) B is the amount by which the amount of the reduction determined in accordance with subparagraph *b* of the first paragraph of section 308.2.0.2 in respect of the stock dividend to which paragraph *a* of section 308.1 would otherwise apply exceeds the amount determined in accordance with subparagraph *a* in respect of the stock dividend.”

(2) Subsection 1 applies in respect of a stock dividend received after 20 April 2015. However, where section 305 of the Act applies in respect of a dividend declared after 20 April 2015 but before 31 July 2015 and received before 30 September 2015, the following rules apply:

(1) subparagraph 1 of subparagraph ii of subparagraph *a* of the first paragraph of that section 305 is to be read as follows:

“(1) the lesser of the amount of the stock dividend and its fair market value, and”; and

(2) subparagraph *b* of the second paragraph of that section 305 is to be read as if “to which paragraph *a* of section 308.1 would otherwise apply” were struck out.

108. (1) Sections 308.1 and 308.2 of the Act are replaced by the following sections:

“308.1. Despite any other provision of this Part, where a corporation resident in Canada (in this section and sections 308.2 to 308.2.0.2 referred to as the “dividend recipient”) receives a taxable dividend described in section 308.2 in respect of which it is entitled to a deduction under any of sections 738, 740 and 845, the amount of that dividend, other than the prescribed portion of it, is deemed

(a) not to be a dividend received by the dividend recipient;

(b) where the dividend is received on a redemption, acquisition or cancellation of a share, by the corporation that issued the share, under section 508 to the extent that it refers to a dividend deemed paid under section 505 or 506, to be proceeds of disposition of that share to the extent that the amount is not otherwise included in computing those proceeds; and

(c) where paragraph *b* does not apply in respect of a dividend, to be a gain of the dividend recipient from the disposition of a capital property for the year in which the dividend was received.

“308.2. A taxable dividend to which section 308.1 refers is such a dividend received by a corporation as part of a transaction or event or a series of transactions or events if

(a) it can reasonably be considered that

i. one of the purposes of the payment or receipt of the dividend, or, in the case of a dividend referred to in section 506, one of its results, is to effect a significant reduction in the portion of the capital gain that, but for the dividend, would have been realized on a disposition at fair market value of any share of the capital stock of a corporation, if the disposition had occurred immediately before the dividend was paid, or

ii. the dividend (other than a dividend that is received on a redemption, acquisition or cancellation of a share, by the corporation that issued the share, under section 508 to the extent that it refers to a dividend deemed paid under section 505 or 506) was received on a share that is held as capital property by the dividend recipient and one of the purposes of the payment or receipt of the dividend is to effect

(1) a significant reduction in the fair market value of any share, or

(2) a significant increase in the cost of property, such that the amount that is the aggregate of the cost amounts of all properties of the dividend recipient immediately after the dividend was paid is significantly greater than the amount that is the aggregate of the cost amounts of all properties of the dividend recipient immediately before the dividend was paid; and

(b) the amount of the dividend exceeds the amount of the 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, that can reasonably be considered to contribute to the capital gain that would have been realized on a disposition at fair market value of the share on which the dividend was received, if the disposition had occurred immediately before the dividend was paid.”

(2) Subsection 1 applies in respect of a dividend received after 20 April 2015.

109. (1) The Act is amended by inserting the following sections after section 308.2:

“308.2.0.1. For the purposes of sections 308.1, 308.2 and 308.2.0.2, the amount of a stock dividend and the dividend recipient’s entitlement to a deduction under any of sections 738, 740 and 845 in respect of the amount of that dividend are to be determined as if the definition of “amount” in section 1 were read as if the following paragraph were inserted after paragraph *a*:

“(a.1) in the case of a stock dividend paid by a corporation, the amount of the stock dividend is equal to the greater of

- i. the amount by which the paid-up capital of the corporation that paid the dividend is increased by reason of the payment of the dividend, and
- ii. the fair market value of the share or shares issued as a stock dividend at the time of payment;”.

“308.2.0.2. Where the conditions of the second paragraph are met, in respect of a stock dividend, the following rules apply:

(a) the amount of the stock dividend is deemed for the purposes of section 308.1 to be a separate taxable dividend to the extent of the portion of the amount that does not exceed the amount of the 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, that can reasonably be considered to contribute to the capital gain that would have been realized on a disposition at fair market value of the share on which the dividend was received, if the disposition had occurred immediately before the dividend was paid; and

(b) the amount of the separate taxable dividend referred to in subparagraph *a* is deemed to reduce the amount of the 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, that can reasonably be considered to contribute to the capital gain that would have been realized on a disposition at fair market value of the share on which the dividend was received, if the disposition had occurred immediately before the dividend was paid.

The conditions to which the first paragraph refers, in respect of a stock dividend, are as follows:

(a) a dividend recipient holds a share in respect of which it receives the stock dividend;

(b) the fair market value of the share or shares issued as a stock dividend exceeds the amount by which the paid-up capital of the corporation that paid the stock dividend is increased because of the payment of the dividend; and

(c) section 308.1 would apply to the stock dividend if section 308.2 were read without reference to its paragraph *b*.

“308.2.0.3. For the purposes of subparagraph 1 of subparagraph ii of paragraph *a* of section 308.2 and for the purpose of determining whether the payment of a dividend caused a significant reduction in the fair market value of any share, the fair market value of the share, determined immediately before the dividend was paid, must be increased by an amount equal to the amount, if any, by which the amount that is the fair market value of the dividend received on the share exceeds the fair market value of the share.”

(2) Subsection 1 applies in respect of a dividend received after 20 April 2015.

110. (1) Section 308.2.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**308.2.1.** Section 308.1 does not apply, however, to any dividend received by a particular corporation, on a redemption, acquisition or cancellation of a share, by the corporation that issued the share, under section 508 to the extent that it refers to a dividend deemed paid under section 505 or 506, if, as part of a transaction or event or a series of transactions or events as part of which the dividend was received, there was not at a particular time”.

(2) Subsection 1 applies in respect of a dividend received after 20 April 2015.

111. (1) Section 308.2.2 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(c) proceeds of disposition of a property are to be determined without reference to

i. “deemed to be included in the proceeds of disposition of the share under paragraph *b* of section 308.1 or” in section 251, and

ii. Chapter V of Title X;”.

(2) Subsection 1 applies in respect of a dividend received after 20 April 2015.

112. (1) Section 308.6 of the Act is amended

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

“(1) where the period began before the corporation’s adjustment time, within the meaning of section 107.1, as it read in that portion of the period, the amount by which the aggregate of the amounts relating to the business that is determined under the third paragraph in respect of the corporation exceeds the aggregate of the amounts relating to the business that is determined under the fourth paragraph in respect of the corporation,”;

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

“iv. the amount by which 1/2 of the aggregate of all amounts each of which is an amount required by paragraph *b* of section 105 to be included in computing the corporation’s income in respect of a business carried on by the corporation for a taxation year that is included in the period and that ends after 27 February 2000 but before 18 October 2000, as that paragraph *b* read for that year, exceeds

(1) where the corporation has deducted an amount under section 142.1 in respect of a debt established by it to have become a bad debt in a taxation year that is included in the period and that ends after 27 February 2000 but before 18 October 2000, as that section 142.1 read for that year, or has an allowable capital loss for such a year by reason of the application of section 142.2, as that section 142.2 read for that year, the amount determined by the formula”;

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

“*v.* the amount by which the aggregate of all amounts each of which is an amount required by paragraph *b* of section 105 to be included in computing the corporation’s income in respect of a business carried on by the corporation for a taxation year that is included in the period and that ends after 17 October 2000, as that paragraph *b* read for that year, exceeds

(1) where the corporation has deducted an amount under section 142.1 in respect of a debt established by it to have become a bad debt in a taxation year that is included in the period and that ends after 17 October 2000, as that section 142.1 read for that year, or has an allowable capital loss for such a year by reason of the application of section 142.2, as that section 142.2 read for that year, the amount determined by the formula”;

(4) by replacing subparagraph *f* of the first paragraph by the following subparagraph:

“(f) unless section 308.2.0.2 applies, where a corporation receives a dividend any portion of which is a taxable dividend (such a portion being referred to in this subparagraph as the “taxable part”), as part of a transaction or event or a series of transactions or events, the following rules apply:

i. a portion of the dividend is deemed to be a separate taxable dividend equal to the lesser of

(1) the taxable part, and

(2) the amount of the 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, that can reasonably be considered to contribute to the capital gain that would have been realized on a disposition at fair market value of the share on which the dividend was received, if the disposition had occurred immediately before the dividend was paid, and

ii. the amount by which the taxable part exceeds the amount of the separate taxable dividend referred to in subparagraph i is deemed to be a separate taxable dividend.”;

(5) by replacing subparagraph *d* of the second paragraph by the following subparagraph:

“(d) 1/3 of all amounts deducted by the corporation under section 142.1, as that section read in the portion of the period that precedes the beginning of the corporation’s first taxation year that ends after 27 February 2000, in respect of debts established by it to have become bad debts during that portion of the period.”;

(6) by inserting “, as that section 142.1 read for that year,” after “period” in subparagraphs *a* to *c* of the fifth paragraph;

(7) by striking out the sixth paragraph.

(2) Paragraphs 1 to 3, 5 and 6 of subsection 1 have effect from 1 January 2017.

(3) Paragraphs 4 and 7 of subsection 1 apply in respect of a dividend received after 17 April 2016. In addition, where subparagraph *f* of the first paragraph of section 308.6 of the Act applies in respect of a dividend received after 20 April 2015 and before 18 April 2016, the portion of that subparagraph *f* before subparagraph *i* is to be read as follows:

“(f) unless section 308.2.0.2 applies, where a corporation receives a dividend any portion of which is a taxable dividend, the following rules apply:”.

113. Section 311.2 of the Act is repealed.

114. (1) Section 313.14 of the Act is replaced by the following section:

“**313.14.** A taxpayer shall also include any amount received in the year under a contract, to provide information to the Canada Revenue Agency or the Agence du revenu du Québec, entered into by the taxpayer under a program administered by the Canada Revenue Agency or the Agence du revenu du Québec to obtain information relating to tax non-compliance.”

(2) Subsection 1 has effect from 10 November 2017.

115. (1) Section 333.4 of the Act is amended by replacing the definition of “goodwill amount” by the following definition:

““goodwill amount”, of a taxpayer, means an amount that the taxpayer has received or may become entitled to receive and that would be required, but for this chapter, to be included in the proceeds of disposition of a property included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1), or an amount to which section 93.18 applies, in respect of a business carried on by the taxpayer through an establishment located in Canada;”.

(2) Subsection 1 has effect from 1 January 2017.

116. (1) Section 333.6 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) the amount would, but for this chapter, be required to be included in the proceeds of disposition of a property included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1), or is an amount to which section 93.18 applies, in respect of the business to which the restrictive covenant relates, and the particular taxpayer makes a valid election under paragraph *b* of subsection 3 of section 56.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 to have that paragraph *b* apply in respect of the restrictive covenant; or”.

(2) Subsection 1 has effect from 1 January 2017.

117. (1) Section 333.7 of the Act is amended

(1) by replacing paragraph *b* by the following paragraph:

“(b) if an election has been made under subparagraph *b* of the first paragraph of section 333.6 in respect of the amount, to be considered to be incurred by the purchaser on account of capital for the purpose of determining the cost of the property or for the purposes of section 93.15, as the case may be, and not to be an amount paid or payable for the purposes of the other provisions of this Part; and”;

(2) by replacing “paragraph *c*” in paragraph *c* by “subparagraph *c* of the first paragraph”.

(2) Subsection 1 has effect from 1 January 2017.

118. Section 336 of the Act is amended

(1) by inserting “as that section read before being repealed,” after “311.2,” in paragraph *d*;

(2) by replacing “following year” in paragraph *d.1* by “following calendar year”.

119. (1) Section 336.8 of the Act is amended by adding the following paragraph at the end of the definition of “eligible retirement income” in the first paragraph:

“(c) the lesser of

i. the aggregate of all amounts received by the individual in the year on account of a retirement income security benefit paid under Part 2 of the Veterans Well-being Act (Statutes of Canada, 2005, chapter 21), and

ii. the amount by which the defined benefit limit (as defined by subsection 1 of section 8500 of the Income Tax Regulations made under the Income Tax Act) for the year multiplied by 35 exceeds the aggregate of the amounts determined under paragraphs *a* and *b*.”

(2) Subsection 1 applies from the taxation year 2015. However, where section 336.8 of the Act applies before 1 April 2018, it is to be read as if “Veterans Well-being Act” in subparagraph *i* of paragraph *c* of the definition of “eligible retirement income” in the first paragraph were replaced by “Canadian Forces Members and Veterans Re-establishment and Compensation Act”.

120. (1) Section 336.12 of the Act is replaced by the following section:

“336.12. For the purposes of subparagraph *ii* of subparagraphs *a* and *b* of the first paragraph of section 752.0.7.4, the following rules apply if a transferor and a transferee make a joint election for a taxation year:

(*a*) the amount described in the second paragraph of section 752.0.7.4 in respect of the transferor for the year is deemed to be equal to the result obtained by subtracting from that amount otherwise determined the portion of that amount that is the proportion that the split-retirement income amount in respect of the transferor for the year is of the eligible retirement income of the transferor for the year; and

(*b*) the amount described in the second paragraph of section 752.0.7.4 in respect of the transferee for the year is deemed to be equal to the result obtained by adding to that amount otherwise determined the amount subtracted in accordance with paragraph *a* for the year.”

(2) Subsection 1 applies from the taxation year 2013. However, where section 336.12 of the Act applies to the taxation years 2013 and 2014, it is to be read as if “subparagraphs *a* and *b* of the first paragraph” in the portion before paragraph *a* were replaced by “paragraphs *a* and *b*” and as if “in the second paragraph of section 752.0.7.4” in paragraphs *a* and *b* were replaced by “in section 752.0.8”.

121. (1) Section 339 of the Act is amended by replacing paragraph *j* by the following paragraph:

“(j) subject to section 339.0.1, the aggregate of

i. the aggregate of all amounts each of which is 50% of the amount payable by the taxpayer for the year on account of the base contribution in respect of self-employed earnings under the Act respecting the Québec Pension Plan (chapter R-9) or on account of a similar contribution under any similar plan within the meaning of paragraph *u* of section 1 of that Act,

ii. the aggregate of all amounts each of which is an amount payable by the taxpayer for the year on account of the first or second additional contribution in respect of self-employed earnings under the Act respecting the Québec Pension Plan or on account of a similar contribution under any similar plan within the meaning of paragraph *u* of section 1 of that Act, and

iii. the aggregate of all amounts each of which is an amount payable by the taxpayer for the year on account of the employee's first or second additional contribution under the Act respecting the Québec Pension Plan or on account of a similar contribution under any similar plan within the meaning of paragraph *u* of section 1 of that Act.”

(2) Subsection 1 applies from 1 January 2019.

122. (1) The Act is amended by inserting the following section after section 339:

“339.0.1. A taxpayer shall not include the following amounts in the aggregate described in paragraph *j* of section 339 for a taxation year:

(a) an amount payable by the taxpayer for the year in relation to a business of the taxpayer, on account of a contribution referred to in subparagraph i or ii of that paragraph *j*, if all of the taxpayer's income for the year from that business is not required to be included in computing the taxpayer's income for the year or is deductible in computing the taxpayer's taxable income for the year under any of sections 725, 737.16 and 737.22.0.10; and

(b) an amount payable by the taxpayer for the year in relation to an office or employment of the taxpayer, on account of a contribution referred to in subparagraph iii of that paragraph *j*, if all of the taxpayer's income for the year from that office or employment is not required to be included in computing the taxpayer's income for the year or is deductible in computing the taxpayer's taxable income for the year under any of sections 725, 737.16, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.4.7, 737.22.0.7 and 737.22.0.10.”

(2) Subsection 1 applies from 1 January 2019.

123. (1) Section 424 of the Act is amended by replacing subparagraph *d* of the second paragraph by the following subparagraph:

“(d) sections 93.3.1, 175.9, 238.1 and 238.3 do not apply in respect of a property disposed of on the winding-up.”

(2) Subsection 1 has effect from 1 January 2017.

124. (1) Section 429 of the Act is amended by replacing “725 to 725.7” in subparagraph *c* of the second paragraph by “725 to 725.5”.

(2) Subsection 1 has effect from 1 January 2018.

125. (1) Section 432 of the Act is replaced by the following section:

“**432.** For the purposes of this division, a right or property does not include land included in the inventory of a business, a Canadian resource property, a foreign resource property or an interest in a life insurance policy, other than an annuity contract of a taxpayer where the payment made by the taxpayer for its acquisition was deductible in computing the taxpayer’s income because of paragraph *f* of section 339, or was made in circumstances in which subsection 21 of section 146 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applied.”

(2) Subsection 1 has effect from 1 January 2017.

126. (1) Section 437 of the Act is replaced by the following section:

“**437.** Despite section 440, where property included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) of a taxpayer in respect of a business carried on by the taxpayer immediately before the taxpayer’s death that is a property to which sections 436, 439 and 439.1 would otherwise apply is, as a consequence of the death, transferred or distributed (otherwise than by way of a distribution of property by a trust that claimed a deduction under paragraph *a* of section 130 or paragraph *b* of that section, as it read immediately before 1 January 2017, in respect of the property or in circumstances to which section 189 applies) to any person (in this section referred to as the “beneficiary”), the following rules apply:

(a) section 436 does not apply in respect of the property;

(b) the taxpayer is deemed to have, immediately before the taxpayer’s death, disposed of the property and received proceeds of disposition equal to the lesser of the capital cost and the cost amount to the taxpayer of the property immediately before the death;

(c) the beneficiary is deemed to have acquired the property at the time of the death at a cost equal to those proceeds; and

(d) section 439 applies as if the portion of that section before paragraph *a* were read as follows:

“**439.** For the purposes of sections 93 to 104, Chapter III of Title III and any regulations made under paragraph *a* of section 130 or section 130.1, where depreciable property of a prescribed class of a deceased individual is deemed under paragraph *c* of section 437 to be acquired by a person, except where the individual’s proceeds of disposition of the property determined under paragraph *b* of section 437 are redetermined under sections 93.1 to 93.3, and the capital cost to the individual of the property exceeds the amount determined under paragraph *c* of section 437 to be the cost to the person of the property, the following rules apply:”

(2) Subsection 1 has effect from 1 January 2017.

127. (1) Section 442 of the Act is amended by replacing the first paragraph by the following paragraph:

“Sections 437 and 440 to 441.2 do not apply to any property of a deceased individual in respect of which the individual’s legal representative makes a valid election under subsection 6.2 of section 70 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

(2) Subsection 1 has effect from 1 January 2017.

128. (1) Section 450.9 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**450.9.** For the purposes of 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”.

(2) Subsection 1 has effect from 1 January 2017.

129. (1) Section 459 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the property was, before the transfer, land situated in Canada or a depreciable property of a prescribed class situated in Canada and was used principally in the business of farming or fishing 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 a 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”.

(2) Subsection 1 has effect from 1 January 2017.

130. (1) Section 460 of the Act is amended by striking out subparagraph 3 of subparagraph ii of paragraph *b*.

(2) Subsection 1 has effect from 1 January 2017.

131. (1) Section 461 of the Act is replaced by the following section:

“**461.** If the proceeds of disposition, otherwise determined, of a property referred to in subparagraph 1 or 2 of subparagraph ii of paragraph *b* of section 460 are less than the lesser of the amount referred to in subparagraph i of that paragraph *b* and the amount determined under subparagraph 1 or 2 of subparagraph ii of that paragraph *b* that is applicable in respect of the property, they are deemed to be equal to the lesser of those amounts.”

(2) Subsection 1 has effect from 1 January 2017.

132. (1) Section 462 of the Act is amended by striking out subparagraph *d* of the first paragraph and the second and third paragraphs.

(2) Subsection 1 has effect from 1 January 2017.

133. (1) Section 482 of the Act is amended by replacing the second paragraph by the following paragraph:

“However, the first paragraph does not apply in respect of

(a) reasonable vacation or holiday pay;

(b) a deferred amount under a salary deferral arrangement; or

(c) a salary, wages or other remuneration in respect of an office or employment where that expense of the taxpayer is taken into account for the purpose of determining, for a taxation year, the amount that the taxpayer may deduct in computing tax payable under Title III.4 or III.5 of Book V or that the taxpayer is deemed to have paid to the Minister on account of tax payable under Chapter III.1 of Title III of Book IX.”

(2) Subsection 1 applies in respect of an expense incurred in a taxation year that ends after 30 June 2016.

134. (1) Section 484.3 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) paragraph *o.1* of section 157 applies, where the cost of the property to the person was an incorporeal capital amount, within the meaning of section 106, as it read before being repealed, at the time the property was acquired;”.

(2) Subsection 1 has effect from 1 January 2017.

135. (1) Section 485.3 of the Act is amended, in the first paragraph,

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

“(c) sections 485.4 to 485.6 and 485.8 to 485.13 apply in numerical order to the forgiven amount in respect of a commercial obligation;”;

(2) by striking out subparagraph *f*.

(2) Subsection 1 has effect from 1 January 2017.

136. (1) Section 485.7 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2017.

137. (1) Section 485.9 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**485.9.** Subject to section 485.18, where a commercial obligation issued by a debtor is settled at any time and amounts have been designated by the debtor under sections 485.6 and 485.8 to the maximum extent permitted in respect of the settlement of the obligation, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2017.

138. (1) Section 485.10 of the Act is replaced by the following section:

“**485.10.** Subject to section 485.18, where a commercial obligation issued by a debtor is settled at any time in a taxation year and amounts have been designated by the debtor under sections 485.6, 485.8 and 485.9 to the maximum extent permitted in respect of the settlement of the obligation, the remaining unapplied portion of the forgiven amount in respect of the obligation is to be applied (to the extent that it is designated in a prescribed form filed with the debtor’s fiscal return under this Part for the year) to reduce immediately after that time the adjusted cost bases to the debtor of capital properties, owned by the debtor immediately after that time, that are shares of the capital stock of corporations of which the debtor is a specified shareholder at that time and debts issued by such corporations, other than shares of the capital stock of corporations related to the debtor at that time, debts issued by corporations related to the debtor at that time and excluded properties.”

(2) Subsection 1 has effect from 1 January 2017.

139. (1) Section 485.11 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**485.11.** Subject to section 485.18, where a commercial obligation issued by a debtor is settled at any time in a taxation year and amounts have been designated by the debtor under sections 485.6 and 485.8 to 485.10 to the maximum extent permitted in respect of the settlement of the obligation, the remaining unapplied portion of the forgiven amount in respect of the obligation is to be applied (to the extent that it is designated in a prescribed form filed with the debtor’s fiscal return under this Part for the year) to reduce immediately after that time the adjusted cost bases to the debtor of”.

(2) Subsection 1 has effect from 1 January 2017.

140. (1) Section 485.12 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**485.12.** Where a commercial obligation issued by a debtor (other than a partnership) is settled at any time in a taxation year and amounts have been designated by the debtor under sections 485.6, 485.8 and 485.9 to the maximum extent permitted in respect of the settlement of the obligation, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2017.

141. (1) Section 485.13 of the Act is amended by replacing subparagraph *i* of subparagraph *d* of the second paragraph by the following subparagraph:

“*i.* where the debtor has designated amounts under sections 485.6 and 485.8 to 485.10 to the maximum extent permitted in respect of the settlement of the obligation, the amount by which the aggregate of all amounts each of which is an unrecognized loss at that time, in respect of the obligation, from the disposition of a property exceeds, subject to the third paragraph, twice the aggregate of all amounts each of which is an amount by which the amount determined before that time under this section in respect of a settlement of an obligation issued by the debtor has been reduced because of an amount determined under this subparagraph *i*, and”.

(2) Subsection 1 has effect from 1 January 2017.

142. (1) Section 485.14.1 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(*c*) amounts were designated under sections 485.6 and 485.8 to 485.10 by each of those directed persons to the maximum extent permitted in respect of the settlement of each of those notional obligations; and”.

(2) Subsection 1 has effect from 1 January 2017.

143. (1) Section 485.15 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) for the purposes of paragraph *a*, the relevant limit in respect of the partnership obligation is the amount that would be included in computing the member’s income for the year as a consequence of the application of sections 485.13 and 599 to 613.10 to the settlement of the partnership obligation if the partnership had designated amounts under sections 485.6 and 485.8 to 485.10 to the maximum extent permitted in respect of each obligation settled in that fiscal period and if income arising from the application of section 485.13 were from a source of income separate from any other sources of partnership income; and”.

(2) Subsection 1 has effect from 1 January 2017.

144. (1) Section 485.29 of the Act is amended by replacing paragraph *d* by the following paragraph:

“(d) a payment in satisfaction of the principal amount of the share means any payment made on a reduction of the paid-up capital in respect of the share to the extent that the payment is proceeds of disposition of the share within the meaning that would be assigned by section 251 if that section were read without reference to “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, except the portion of that amount that is deemed to be included in the proceeds of disposition of the share under paragraph *b* of section 308.1 or deemed not to be a dividend under paragraph *b* of section 568.””

(2) Subsection 1 applies in respect of a dividend received after 20 April 2015.

145. (1) Section 487.3 of the Act is amended

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

“A person, other than a corporation resident in Canada, or a partnership, other than a partnership every member of which is such a corporation, is deemed to receive a benefit in a taxation year equal to the amount computed under section 487.4, where the person or partnership contracts a debt with a corporation by virtue of the fact that the person or partnership is a shareholder of the corporation, is connected with a shareholder of the corporation or is a member of a partnership or a beneficiary of a trust that is such a shareholder.”;

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

“For the purposes of this section, a person or a partnership is connected with a shareholder of a corporation if that person or partnership does not deal at arm’s length with, or is affiliated with, the shareholder, unless, in the case of a person, that person is a foreign affiliate of the corporation or of a person resident in Canada with which the corporation does not deal at arm’s length.”

(2) Paragraph 2 of subsection 1 applies in respect of a debt contracted after 31 October 2011.

146. (1) Section 487.5.1 of the Act is replaced by the following section:

“**487.5.1.** For the purpose of computing the benefit under the first paragraph of section 487.1 in a taxation year in respect of a debt contracted for a home purchase loan or a home relocation loan, the amount of the aggregate of all interest on all such debts computed at the prescribed rate on each such debt for the period in the year during which it was outstanding must not exceed the amount of interest that would have been determined in this manner if it had been computed at the rate of 8% in the case of a debt contracted before 1 May 1987 or, in any other case, at the prescribed rate in effect at the time the debt was contracted.”

(2) Subsection 1 has effect from 1 January 2018.

147. (1) Section 491 of the Act is amended

(1) 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 Veterans Well-being 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 caregiver recognition benefit payable under Part 3.1 of that Act;”;

(2) by inserting the following paragraph after paragraph *e.1*:

“(*e.2*) an amount received under any of sections 100 to 103 of the Budget Implementation Act, 2016, No. 1 (Statutes of Canada, 2016, chapter 7);”.

(2) Paragraph 1 of subsection 1 applies from 1 April 2018. However, where section 491 of the Act applies to a taxation year preceding the taxation year 2020, it is to be read as if “a family caregiver relief benefit or” were inserted before “a caregiver recognition benefit” in paragraph *e.1*.

(3) Paragraph 2 of subsection 1 has effect from 1 April 2017.

148. (1) Section 497 of the Act is amended by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(*a*) the product obtained by multiplying the excess amount determined in respect of the taxpayer under subparagraph *a* of the first paragraph for the year by

i. 16%, for the taxation year 2018, and

ii. 15%, for a taxation year subsequent to the taxation year 2018; and

“(b) 38% of the excess amount determined in respect of the taxpayer under subparagraph *b* of the first paragraph for the year.”

(2) Subsection 1 applies from the taxation year 2018.

149. (1) Section 523 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where, in accordance with section 522, the taxpayer and the corporation have jointly agreed in the prescribed form on an amount in respect of property described in section 524, the amount is deemed, despite subparagraphs *b* and *c* of the first paragraph of section 522, but subject to the second paragraph, to be equal to the least of the amounts described in paragraph *b* or *c*, as the case may be, of section 524.”

(2) Subsection 1 has effect from 1 January 2017.

150. (1) Section 524 of the Act is amended by striking out paragraph *a*.

(2) Subsection 1 has effect from 1 January 2017.

151. (1) Sections 524.0.1 and 524.0.2 of the Act are repealed.

(2) Subsection 1 has effect from 1 January 2017.

152. (1) Section 525 of the Act is replaced by the following section:

“**525.** Where two or more properties, each of which is a property described in paragraph *b* of section 524, are disposed of at the same time, sections 523 and 524 apply as if each property so disposed of had been separately disposed of in the order designated by the taxpayer in the prescribed form or, if the taxpayer does not so designate any such order, in the order designated by the Minister.”

(2) Subsection 1 has effect from 1 January 2017.

153. (1) Section 560.3 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2017.

154. (1) Section 561 of the Act is replaced by the following section:

“**561.** Section 505 and sections 36 to 41.2 of the Act respecting the application of the Taxation Act (chapter I-4) do not apply to a winding-up described in section 556, and section 93.3.1 does not apply to such a winding-up with respect to property acquired by the parent on the winding-up.”

(2) Subsection 1 has effect from 1 January 2017.

155. (1) Section 570 of the Act is amended by replacing paragraph *m* by the following paragraph:

“(m) “taxable Canadian corporation” means a corporation that, at the time the expression is relevant, is a Canadian corporation that is not, by virtue of a statutory provision, exempt from tax under this Part;”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

156. Section 589.2 of the Act is amended by striking out subparagraph *c* of the first paragraph.

157. Section 593 of the Act is amended by striking out “, unless the Minister decides otherwise” in subparagraph 4 of subparagraph ii of paragraph *h* of the definition of “exempt foreign trust” in the first paragraph.

158. (1) Section 595 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) where there is, at that time, a resident contributor to the trust that is a tax-liable taxpayer in respect of the trust or a resident beneficiary under the trust that is a tax-liable taxpayer in respect of the trust if a connected contributor to the trust at that time is a tax-liable taxpayer in respect of the trust at that time, the trust is deemed, for the purpose of applying Book II and determining the trust’s tax liability under this Part, to be resident in Québec on the last day of the particular year and, where the trust is, in respect of the particular year, an electing trust or a trust that does not meet the condition of paragraph *a* of the definition of “electing trust” in the first paragraph of section 593, its income for the particular year is deemed to be equal to the portion of that income, otherwise determined, that may reasonably be considered as being attributable to property that was contributed to the trust at or before that time by a contributor that is at that time a resident contributor to the trust and a tax-liable taxpayer in respect of the trust or, if there is at that time a resident beneficiary under the trust that is a tax-liable taxpayer in respect of the trust, a connected contributor to the trust and a tax-liable taxpayer in respect of the trust; and”.

(2) Subsection 1 applies to a taxation year that ends after 31 December 2006.

159. (1) Section 600.0.3 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

“**600.0.3.** Despite sections 231, 231.2 and 600, where, in a particular taxation year of a taxpayer, the taxpayer is a member of a partnership with a fiscal period that ends in the particular year, the taxable capital gain, allowable capital loss or allowable business investment loss of the taxpayer for the particular year in respect of the partnership is determined by the formula”;

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

“(a) A is the taxpayer’s taxable capital gain, allowable capital loss or allowable business investment loss, as the case may be, for the particular year in respect of the partnership that would, but for this section, be determined under section 600;”.

(2) Subsection 1 has effect from 1 January 2017.

160. (1) Section 603 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**603.** Where a taxpayer who was a member of a partnership during a fiscal period has, for the purpose of computing the taxpayer’s income from the partnership for the fiscal period, entered into an agreement or made an election, a designation or a specification under the regulations made under section 104, under any of sections 96, 119.15, 156, 180 to 182, 230, 279, 280.3, 299, 485.6, 485.9 to 485.11, 485.42 to 485.52, 614, 832.23 and 832.24 or, because of subparagraph *a* of the second paragraph of section 614, under the first paragraph of section 522 that, but for this section, would be a valid agreement, designation, specification or election, as the case may be, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2017.

161. (1) Section 605.1 of the Act is amended by striking out paragraph *d*.

(2) Subsection 1 has effect from 1 January 2017.

162. (1) Section 614 of the Act is amended by replacing the portion of the second paragraph before subparagraph *a* by the following:

“Despite any other provision of this Part, other than section 93.3.1 and the third paragraph, where a taxpayer disposes of any property that is a capital property, Canadian resource property, foreign resource property or inventory to a partnership that, immediately after the disposition, is a Canadian partnership of which the taxpayer is a member, and the taxpayer and all the other members of the partnership make a valid election for the purposes of subsection 2 of section 97 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the disposition or, where that election cannot be made because of subsection 21.2 of section 13 of that Act, make an election, in the prescribed form referred to in the first paragraph of section 520.1, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2017.

163. (1) Section 622 of the Act is replaced by the following section:

“**622.** The cost to each person to whom section 620 applies of undivided interest in each property of a partnership is deemed to be equal to that person’s share of the cost amount to the partnership of the property immediately before its distribution, plus, where the property is a non-depreciable capital property and the amount determined under paragraph *a* of section 621 in respect of that person exceeds the aggregate determined under paragraph *b* of section 621 in respect of that person, the portion of such excess designated by that person.”

(2) Subsection 1 has effect from 1 January 2017.

164. (1) Section 623 of the Act is amended by striking out “paragraph *a* of” in the first paragraph.

(2) Subsection 1 has effect from 1 January 2017.

165. (1) Section 624.1 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2017.

166. (1) Section 628 of the Act is replaced by the following section:

“**628.** The cost to a person to whom section 626 applies of a property so received is deemed to be equal to the cost amount to a partnership of the property immediately before the particular time, plus, where the property is a non-depreciable capital property of that person and the aggregate determined under paragraph *a* of section 627 exceeds the aggregate determined under paragraph *b* of section 627, the portion of such excess designated by that person.”

(2) Subsection 1 has effect from 1 January 2017.

167. (1) Section 629 of the Act is amended by striking out “paragraph *a* of” in the first paragraph.

(2) Subsection 1 has effect from 1 January 2017.

168. (1) Section 630.1 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2017.

169. Section 641 of the Act is replaced by the following section:

“**641.** Despite section 640, a taxpayer is deemed not to have disposed of the taxpayer’s residual interest before the end of the partnership’s fiscal period in which the taxpayer ceased to be a member of the partnership even if all of the taxpayer’s rights described in that section have been satisfied in full before the end of that fiscal period.”

170. (1) Section 653 of the Act is amended by replacing subparagraph *e* of the fourth paragraph by the following subparagraph:

“(e) a property included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) in respect of a business carried on through an establishment in Canada;”.

(2) Subsection 1 has effect from 1 January 2017.

171. Section 658 of the Act is amended by replacing subparagraph iii of paragraph *b* of the definition of “bénéficiaire privilégié” in the first paragraph in the French text by the following subparagraph:

“iii. un enfant, un petit-fils, une petite-fille, un arrière-petit-fils ou une arrière-petite-fille de l’auteur de la fiducie, ou le conjoint de l’une de ces personnes;”.

172. (1) Section 668.4 of the Act is amended by replacing the portion of the definition of “eligible taxable capital gains” before paragraph *a* by the following:

““eligible taxable capital gains” of a trust for a taxation year means the lesser of”.

(2) Subsection 1 has effect from 14 December 2017.

173. (1) Section 677.1 of the Act is replaced by the following section:

“**677.1.** For the purposes of section 677, property is not considered to be contributed to a trust as a result of

(a) a qualifying expenditure (within the meaning of section 118.04 or 118.041 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) of a beneficiary under the trust; or

(b) an amount paid to, or on behalf of, the trust by another trust where

i. the trust is an individual’s succession that is a graduated rate estate (determined without regard to the amount paid and this section),

ii. subparagraph *b* of the first paragraph of section 663.0.1 applies to the other trust, for a taxation year that ends at a time determined by reference to the death of the individual referred to in subparagraph *i*, because of an election referred to in subparagraph *c* of the second paragraph of section 663.0.1 and made by the other trust and the legal representative administering the individual’s succession,

iii. the amount is paid on account of the tax payable by the individual referred to in subparagraph *i*, for the individual’s taxation year that includes the day on which the individual dies, under this Part, Part I of the Income Tax Act or the law of another province in which the individual was resident immediately before the individual’s death, that imposes a tax on the taxable income of individuals resident in that province, and

iv. the amount paid does not exceed the amount by which the tax payable referred to in subparagraph *iii* exceeds the amount that would have been payable on account of that tax if subparagraph *b* of the first paragraph of section 663.0.1 had not applied to the other trust in respect of the taxation year referred to in subparagraph *ii*.”

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

174. (1) Section 681 of the Act is amended by replacing “725 to 725.7” in paragraph *d* by “725 to 725.5”.

(2) Subsection 1 has effect from 1 January 2018.

175. (1) Section 688 of the Act is amended

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

(2) by striking out subparagraph *b* of the second paragraph.

(2) Subsection 1 has effect from 1 January 2017.

176. (1) Section 688.0.0.1 of the Act is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

“(c) the property is capital property used in, or property included in the inventory of, a business carried on by the trust through an establishment in Canada immediately before the time of the distribution.”

(2) Subsection 1 has effect from 1 January 2017.

177. (1) Section 692.8 of the Act is amended by striking out subparagraph *d* of the first paragraph.

(2) Subsection 1 has effect from 1 January 2017.

178. (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, 737.18.17.5, 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 applies from 1 January 2021.

179. (1) Section 693.1 of the Act is amended by replacing “725 to 725.7” by “725 to 725.5”.

(2) Subsection 1 has effect from 1 January 2018.

180. (1) Section 710 of the Act is amended

(1) by striking out paragraph *a.1*;

(2) by replacing subparagraphs 1 to 2.1 of subparagraph *i* of paragraph *c* by the following subparagraphs:

“(1) a registered charity (other than a private foundation) 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 and that is, in the opinion of that Minister, an appropriate donee in the circumstances,

“(2) a municipality in Québec that is, in the opinion of the Minister of Sustainable Development, Environment and Parks, an appropriate donee in the circumstances,

“(2.1) a municipal or public body performing a function of government in Québec and that is, in the opinion of the Minister of Sustainable Development, Environment and Parks, an appropriate donee in the circumstances, or”;

(3) by replacing subparagraphs 1 and 2 of subparagraph ii of paragraph *c* by the following subparagraphs:

“(1) a registered charity (other than a private foundation) one of the main missions of which, 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,

“(2) the State or Her Majesty in right of Canada or a province, other than Québec,”;

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

“(2.1) a municipality in Canada or a municipal or public body performing a function of government in Canada that is, in the opinion of the Minister of Sustainable Development, Environment and Parks, an appropriate donee in the circumstances,”;

(5) by replacing subparagraph 3 of subparagraph ii of paragraph *c* by the following subparagraph:

“(3) the United States or any state of that country, or”;

(6) by adding the following subparagraph at the end of subparagraph ii of paragraph *c*:

“(4) a municipality in the United States or a municipal or public body performing a function of government in the United States that is, in the opinion of the Minister of Sustainable Development, Environment and Parks, an appropriate donee in the circumstances;”.

(2) Subsection 1 applies in respect of a gift made after 21 March 2017.

181. (1) Sections 710.0.0.1 and 710.0.0.2 of the Act are repealed.

(2) Subsection 1 applies in respect of a gift made after 21 March 2017.

182. (1) Section 710.0.1 of the Act is amended

(1) by replacing the portion before paragraph *a* in the French text by the following:

“**710.0.1.** Les biens auxquels le paragraphe *c* de l’article 710 fait référence sont les suivants :”;

(2) by replacing paragraph *b* by the following paragraph:

“(b) a personal servitude which has a term of not less than 100 years or a real servitude granted for the benefit of land belonging to an entity referred to in any of subparagraphs 1 to 3 of subparagraph i of paragraph *c* of section 710 and encumbering the whole or part of land situated in Québec which, in the opinion of the Minister of Sustainable Development, Environment and Parks, has undeniable ecological value;”;

(3) by replacing paragraph *d* by the following paragraph:

“(d) a personal servitude which has a term of not less than 100 years or a real servitude granted for the benefit of land belonging to an entity referred to in any of subparagraphs 1 to 2.1 of subparagraph ii of paragraph *c* of section 710 and encumbering the whole or part of land situated in a region bordering on Québec which, in the opinion of the Minister of Sustainable Development, Environment and Parks, has undeniable ecological value, the preservation and conservation of which is important to the protection and development of Québec’s ecological heritage.”

(2) Subsection 1 applies in respect of a gift made after 21 March 2017.

183. Section 714 of the Act is amended by replacing both occurrences of “fiscal year” by “fiscal period”.

184. (1) Section 725.1.2 of the Act is amended by replacing subparagraph *c.1* of the second paragraph by the following subparagraph:

“(c.1) an earnings loss benefit, a supplementary retirement benefit or a career impact allowance payable under Part 2 of the Veterans Well-being Act (Statutes of Canada, 2005, chapter 21);”.

(2) Subsection 1 has effect from 1 April 2017. However, where section 725.1.2 of the Act applies before 1 April 2018, it is to be read as if “Veterans Well-being Act” in subparagraph *c.1* of the second paragraph were replaced by “Canadian Forces Members and Veterans Re-establishment and Compensation Act”.

185. (1) The heading of Title V.1 of Book IV of Part I of the Act is replaced by the following heading:

“SECURITIES OPTIONS, DEFERRED PROFIT SHARING PLANS AND OTHER PARTICULARS”.

(2) Subsection 1 has effect from 1 January 2018.

186. (1) Section 725.1.3 of the Act is amended by inserting the following definition in alphabetical order:

““specified corporation” for a particular calendar year means a corporation in respect of which the aggregate of all amounts each of which is wages paid or deemed to be paid by the corporation in the year, for the purpose of determining the amount payable by the corporation for the year as the contribution provided for in section 34 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5), is at least \$10,000,000.”

(2) Subsection 1 applies to any event, transaction or circumstance relating to a share that a corporation agreed to sell or issue under an agreement referred to in section 48 of the Act and entered into after 21 February 2017.

187. (1) The Act is amended by inserting the following section after section 725.2.0.1:

“725.2.0.1.1. Where section 725.2 applies in respect of a security that is a share of the capital stock of a corporation, 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* if

(*a*) the share belongs to a class of shares listed on a recognized stock exchange; and

(*b*) the right to acquire the share under an agreement referred to in section 48 is granted to an employee of a corporation that is a specified corporation for a particular calendar year that includes

i. the time at which the agreement is entered into, or

ii. the time at which the share is acquired.”

(2) Subsection 1 applies to any event, transaction or circumstance relating to a share that a corporation agreed to sell or issue under an agreement referred to in section 48 of the Act and entered into after 21 February 2017.

188. (1) Sections 725.6 and 725.7 of the Act are repealed.

(2) Subsection 1 has effect from 1 January 2018.

189. (1) Section 726.6 of the Act is amended

(1) by replacing subparagraph iv of subparagraph *a.0.2* of the first paragraph by the following subparagraph:

“iv. a property included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1), 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 property;”;

(2) by replacing “fiscal year” in subparagraph v of subparagraph *a.2* of the first paragraph by “fiscal period”;

(3) by replacing subparagraph 1 of subparagraph i of subparagraph *a.5* of the first paragraph by the following subparagraph:

“(1) property that was used by the partnership or any of the persons or partnerships described in the second 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 second 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;”;

(4) by replacing “fiscal year” in subparagraph iv of subparagraph *e* of the first paragraph by “fiscal period”;

(5) by striking out the second paragraph.

(2) Paragraphs 1, 3 and 5 of subsection 1 have effect from 1 January 2017.

190. (1) Section 726.6.3 of the Act is amended by replacing the second paragraph by the following paragraph:

“Where, at any time, a qualified farm or fishing property is encumbered with a real servitude, the 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) Subsection 1 has effect from 1 January 2017.

191. (1) Section 726.42 of the Act is amended

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

“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 amount determined by the formula

$(A - B) + (C - D)$.”;

(2) by replacing “In the formulas” in the portion of the second paragraph before subparagraph *a* by “In the formula”.

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

192. (1) Section 728.0.1 of the Act is amended by replacing “725.2 to 725.6” in subparagraph ii of paragraph *a* by “725.2 to 725.5”.

(2) Subsection 1 has effect from 1 January 2018.

193. (1) Section 733.0.5 of the Act is amended by replacing the third paragraph by the following paragraph:

“In this section, the following rules apply:

(a) “annual qualification certificate”, “major investment project” and “recognized business” have the meaning assigned by the first paragraph of section 737.18.14, as it read before being repealed; and

(b) a reference to section 737.18.17 is a reference to that section as it read before being repealed.”

(2) Subsection 1 applies from 1 January 2021.

194. (1) Section 736.0.2 of the Act is replaced by the following section:

“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 and 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 allowed to the taxpayer in respect of the property of that class under regulations made under paragraph *a* of section 130.”

(2) Subsection 1 has effect from 1 January 2017.

195. (1) Section 737.18 of the Act is amended by striking out paragraph *g*.

(2) Subsection 1 has effect from 1 January 2018.

196. (1) Title VII.2.3 of Book IV of Part I of the Act, comprising sections 737.18.14 to 737.18.17, is repealed.

(2) Subsection 1 applies from 1 January 2021.

197. (1) Section 737.18.17.1 of the Act is amended

(1) by replacing the definition of “eligible activities” in the first paragraph by the following definition:

““eligible activities” of a corporation or a partnership, in relation to a large investment project, means, subject to section 737.18.17.4, the activities or part of the activities that are carried on by the corporation or partnership, as the case may be, in the course of carrying on its recognized business in relation to the large investment project and that arise from the project, except

(*a*) where the large investment project concerns the development of a digital platform, activities relating to the sale of property or the supply of services through that platform; or

(*b*) in the case of a corporation’s large investment project, the activities that

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

ii. are eligible activities for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX;”;

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

““last day of the tax-free period” in respect of a large investment project means the last day of the 15-year period that begins on the date of the beginning of the tax-free period in respect of the project;”;

(3) 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, subject to the third paragraph of section 737.18.17.1.1, 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;”;

(4) by inserting the following definition in alphabetical order in the first paragraph:

““digital platform” is a computer environment that enables content management or use and that, as an intermediary, enables access to information, services or property supplied or edited by the corporation or partnership operating it or by a third party;”;

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

“In this Title, the tax assistance limit, in relation to a large investment project, is, except for the purposes of section 737.18.17.12, determined in accordance with section 737.18.17.8 where the tax assistance limit is that of a corporation carrying out the project, section 737.18.17.9 where the tax assistance limit is that of a corporation that is a member of a partnership carrying out the project and section 34.1.0.4 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) where the tax assistance limit is that of such a partnership.”

(2) Paragraphs 1 and 4 of subsection 1 have effect from 28 March 2018.

(3) Paragraphs 2, 3 and 5 of subsection 1 have effect from 29 March 2017.

198. (1) The Act is amended by inserting the following section after section 737.18.17.1:

“737.18.17.1.1. In this Title, two large investment projects that are covered by the same qualification certificate are deemed to be a single large investment project (referred to as a “deemed large investment project”), except as regards the determination, in respect of each project, of the total qualified capital investments of the corporation or partnership carrying out the projects, the date of the beginning of the tax-free period and the last day of the tax-free period.

Such a rule applies throughout the particular period that begins on the date of the beginning of the tax-free period in respect of the large investment project that began first (in this Title referred to as the “first large investment project”) and that ends on the last day of the tax-free period in respect of the other large investment project (in this Title referred to as the “second large investment project”).

The definition of “tax-free period” in the first paragraph of section 737.18.17.1 is, in relation to a deemed large investment project, to be read as follows:

““tax-free period” of a corporation or a partnership, for a taxation year or a fiscal period, in relation to a deemed 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 particular period referred to in the second paragraph of section 737.18.17.1.1 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 particular period that begins on the date of acquisition of the recognized business;””

(2) Subsection 1 has effect from 29 March 2017.

199. (1) Section 737.18.17.2 of the Act is amended

(1) by replacing the second and third paragraphs by the following paragraphs:

“For the purposes of subparagraph *b* of the first paragraph, the undepreciated capital cost, on the date described in the third paragraph for the corporation or partnership, in respect of the large investment project, of depreciable property of a prescribed class in relation to the separate business referred to in subparagraph *a* of the first paragraph, is deemed to include the amount that is the amount by which the total depreciation, within the meaning of paragraph *b* of section 93, allowed to the corporation or partnership, as the case may be, before that date, in respect of property of that class, exceeds the aggregate of

all amounts each of which is an amount that the corporation or partnership, as the case may be, included, under section 94, in respect of property of that class, in computing its income for a taxation year or fiscal period that ended before that date.

The date to which the second paragraph refers is the date of the beginning of the tax-free period in respect of the large investment project or, in the case of a deemed large investment project within the meaning of section 737.18.17.1.1, of the first large investment project, unless the corporation or partnership acquired all or substantially all of the recognized business in relation to the large investment project and the Minister of Finance authorized the transfer of the carrying out of the project to the corporation or partnership, according to the qualification certificate issued to the corporation or partnership, in relation to the project, in which case it is the date of acquisition of the recognized business.”;

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

“Where a large investment project concerns the development of a digital platform, the income or loss of a corporation or partnership in relation to the project determined in accordance with the first paragraph is only to take into account the income reasonably attributable to the use of the digital platform, which includes the fees and royalties charged by the corporation or partnership for the use of that platform, the part of the subscription fees to that platform that can reasonably be considered to have been paid for its use, except for any part of the fees paid as consideration for services received or property acquired, the amounts paid by a third party to use it as a gateway to the third party’s own website, or any other similar amount.

The income or loss of a corporation or partnership from its eligible activities in relation to a deemed large investment project within the meaning of section 737.18.17.1.1, for a taxation year or fiscal period that ends after the last day of the tax-free period in respect of the first large investment project (in this section referred to as the “particular day”) is deemed to be equal to

(a) where the taxation year or fiscal period includes the particular day, the amount determined by the formula

$$A - \{A \times [B/(B + C)] \times D\}; \text{ or}$$

(b) in any other case, the amount determined by the formula

$$A \times [C/(B + C)].$$

In the formulas in the fifth paragraph,

(a) A is the income or loss of the corporation for the taxation year, or of the partnership for the fiscal period, from its eligible activities in relation to the deemed large investment project, otherwise determined;

(b) B is the total qualified capital investments of the corporation or partnership, in relation to the first large investment project, on the date of the beginning of the tax-free period in respect of the project;

(c) C is the total qualified capital investments of the corporation or partnership, in relation to the second large investment project, on the date of the beginning of the tax-free period in respect of the project; and

(d) D is the proportion that the number of days in the taxation year or fiscal period that follow the particular day is of the number of days in that taxation year or fiscal period.”

(2) Paragraph 1 of subsection 1 has effect from 1 January 2017. However, where section 737.18.17.2 of the Act applies before 29 March 2017, it is to be read as if the third paragraph were replaced by the following paragraph:

“The date to which the second paragraph refers is the date of the beginning of the tax-free period in respect of the large investment project, unless the corporation or partnership acquired all or substantially all of the recognized business in relation to the large investment project and the Minister of Finance authorized the transfer of the carrying out of the project to the corporation or partnership, according to the qualification certificate issued to the corporation or partnership, in relation to the project, in which case it is the date of acquisition of the recognized business.”

(3) Paragraph 2 of subsection 1 has effect from 29 March 2017, except where it enacts the fourth paragraph, in which case it has effect from 28 March 2018.

200. (1) Section 737.18.17.6 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph 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 section 737.18.17.7 or 737.18.17.7.1, as the case may be, 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.”;

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

“(b) the product obtained by multiplying the proportion that is the reciprocal of the rate determined in respect of the corporation for the year in accordance with the sixth paragraph by the amount by which the aggregate of all amounts each of which is the corporation’s tax exemption amount for the year in respect of a large investment project of the corporation, or of a partnership of which it is a member, that is referred to in the first paragraph of section 737.18.17.5 exceeds the amount that is determined in its respect for the year under subparagraph ii of subparagraph *d* of the fifth paragraph.”;

(3) by replacing the portion of subparagraph *a* of the third paragraph before subparagraph i by the following:

“(a) in the case of a large investment project of the corporation, the amount by which the corporation’s tax assistance limit for the particular year, in relation to the project, exceeds the aggregate of”;

(4) by adding the following subparagraph at the end of subparagraph *a* of the third paragraph:

“iv. in the case of a deemed large investment project within the meaning of section 737.18.17.1.1, the aggregate of the following amounts, if any:

(1) the amount determined by the following formula for the taxation year that includes the last day of the tax-free period in respect of the first large investment project and ends after that day, unless the balance of the corporation’s tax assistance limit for that year, in respect of the deemed large investment project, determined without reference to this subparagraph, is less than or equal to the corporation’s tax assistance limit in relation to the second large investment project:

$$F - [(F \times H) + (G \times I)], \text{ and}$$

(2) the amount determined by the following formula for the taxation year that follows the taxation year that includes the last day of the tax-free period in respect of the first large investment project, unless the balance of the corporation’s tax assistance limit for that year, in respect of the deemed large investment project, determined without reference to this subparagraph, is less than or equal to the corporation’s tax assistance limit in relation to the second large investment project:

$$F - G; \text{ or”};$$

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

“(b) in the case of a large investment project of a partnership of which the corporation is a member, the amount by which the corporation’s tax assistance limit for the particular year, in relation to the large investment project, exceeds the aggregate of all amounts each of which is, for a preceding taxation year, in relation to the project, equal to the amount determined by the formula”;

(6) by replacing subparagraph *i* of subparagraph *b* of the fifth paragraph by the following subparagraph:

“i. the product obtained by multiplying the rate determined in respect of the corporation for the year in accordance with the sixth paragraph by the amount by which the amount that would be determined in respect of the corporation for the year under section 771.2.1.2 if no reference were made to section 771.2.5.1 and if, for the purposes of paragraph *b* of section 771.2.1.2, its taxable income for the year were computed without reference to section 737.18.17.5, exceeds the amount determined in its respect for the year under section 771.2.1.2, and”;

(7) by replacing subparagraph *i* of subparagraph *d* of the fifth paragraph by the following subparagraph:

“i. the product obtained by multiplying the rate determined in respect of the corporation for the year in accordance with the sixth paragraph by the amount by which the amount that would be determined in respect of the corporation for the year under section 771.2.1.2 if no reference were made to section 771.2.5.1 and if, for the purposes of paragraph *b* of section 771.2.1.2, its taxable income for the year were computed without reference to section 737.18.17.5, exceeds the amount that would be determined in its respect for the year under section 771.2.1.2 if the corporation were to deduct, in computing its taxable income, the amount that, but for this section, would be determined under section 737.18.17.5, and”;

(8) by adding the following subparagraphs at the end of the fifth paragraph:

“(f) *F* is the balance of the corporation’s tax assistance limit for the taxation year referred to in subparagraph 1 or 2 of subparagraph *iv* of subparagraph *a* of the third paragraph, in respect of the deemed large investment project, determined without reference to that subparagraph 1 or 2, as the case may be;

“(g) *G* is the corporation’s tax assistance limit in relation to the second large investment project;

“(h) H is the proportion that the number of days in the part of the year referred to in subparagraph 1 of subparagraph iv of subparagraph a of the third paragraph that ends on the last day of the tax-free period in respect of the first large investment project is of the number of days in that year; and

“(i) I is the proportion that the number of days in the year referred to in subparagraph 1 of subparagraph iv of subparagraph a of the third paragraph that follow the last day of the tax-free period in respect of the first large investment project is of the number of days in that year.”;

(9) by inserting the following paragraph after the fifth paragraph:

“The rate to which subparagraph b of the first paragraph and subparagraph i of subparagraphs b and d of the fifth paragraph refer in respect of a corporation for a taxation year is equal to the amount by which the basic rate determined for the year in respect of the corporation under section 771.0.2.3.1 exceeds the percentage determined for the year in its respect under subparagraph c of the first paragraph of section 771.0.2.4.”

(2) Paragraphs 1, 3, 4, 5 and 8 of subsection 1 have effect from 29 March 2017.

(3) Paragraphs 2, 6, 7 and 9 of subsection 1 apply to a taxation year that begins after 31 December 2016.

201. (1) Section 737.18.17.7 of the Act is amended by replacing the portion before paragraph a by the following:

“**737.18.17.7.** Where the corporation described in section 737.18.17.5 for a taxation year is a manufacturing corporation, within the meaning assigned by the first paragraph of section 771.1, to which paragraph d.3 of subsection 1 of section 771 applies for the year, section 737.18.17.6, as it reads in its application to a taxation year that begins before 1 January 2017, is to be read”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

202. (1) Section 737.18.17.7.1 of the Act is replaced by the following section:

“**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 as if “subparagraph c of the first paragraph of section 771.0.2.4” in the sixth paragraph were replaced by “section 771.0.2.6”.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

203. (1) Section 737.18.17.8 of the Act is replaced by the following section:

“737.18.17.8. Subject to the second paragraph, a corporation’s tax assistance limit in relation to a large investment project is 15% of its total qualified capital investments on the date of the beginning of the tax-free period in respect of the large investment project, unless the corporation acquired all or substantially all of the recognized business in relation to the project, in which case it is the amount that was transferred to the corporation pursuant to the agreement referred to in section 737.18.17.12 in respect of the acquisition.

In the case of a deemed large investment project within the meaning of section 737.18.17.1.1, the corporation’s tax assistance limit in relation to the project is, for a particular taxation year,

(a) where the particular year ends before the date of the beginning of the tax-free period in respect of the second large investment project, the corporation’s tax assistance limit in relation to the first large investment project;

(b) where the particular year begins before the date of the beginning of the tax-free period in respect of the second large investment project and ends on or after that date, the amount determined by the formula

$A + (B \times C)$; or

(c) where the particular year begins on or after the date of the beginning of the tax-free period in respect of the second large investment project, the amount determined by the formula

$A + B$.

In the formulas in the second paragraph,

(a) A is the corporation’s tax assistance limit in relation to the first large investment project;

(b) B is the corporation’s tax assistance limit in relation to the second large investment project; and

(c) C is the proportion that the number of days in the part of the particular year that begins on the date of the beginning of the tax-free period in respect of the second large investment project is of the number of days in that year.”

(2) Subsection 1 has effect from 29 March 2017.

204. (1) Section 737.18.17.10 of the Act is amended

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

“737.18.17.10. The agreement to which section 737.18.17.9 refers in respect of a particular fiscal period of a partnership, in relation to a large investment project of the partnership, is the agreement under which the partnership and all its members agree on an amount in respect of the partnership’s tax assistance limit in relation to the large investment project, for the purpose of allocating to each corporation that is a member of the partnership, for the taxation year in which the particular fiscal period ends, its share of the agreed amount, which amount must not be greater than the amount by which the tax assistance limit exceeds the aggregate of”;

(2) by adding the following subparagraph at the end of the first paragraph:

“(d) in the case of a deemed large investment project within the meaning of section 737.18.17.1.1, the aggregate of the following amounts, if any:

i. the amount determined by the following formula for the partnership’s fiscal period that includes the last day of the tax-free period in respect of the first large investment project and ends after that day, unless the excess amount referred to in this paragraph, for that fiscal period, in respect of the deemed large investment project, determined without reference to this subparagraph, is less than or equal to the partnership’s tax assistance limit in relation to the second large investment project:

$$A - [(A \times C) + (B \times D)], \text{ and}$$

ii. the amount determined by the following formula for the partnership’s fiscal period that follows the fiscal period that includes the last day of the tax-free period in respect of the first large investment project, unless the excess amount referred to in this paragraph, for that fiscal period, in respect of the deemed large investment project, determined without reference to this subparagraph, is less than or equal to the partnership’s tax assistance limit in relation to the second large investment project:

$$A - B.”;$$

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

“In the formulas in the first paragraph,

(a) *A* is the excess amount referred to in the first paragraph for the partnership’s fiscal period referred to in subparagraph i or ii of subparagraph *d* of the first paragraph, in respect of the deemed large investment project, determined without reference to that subparagraph i or ii, as the case may be;

(b) B is the partnership's tax assistance limit in relation to the second large investment project;

(c) C is the proportion that the number of days in the part of the fiscal period referred to in subparagraph i of subparagraph *d* of the first paragraph that ends on the last day of the tax-free period in respect of the first large investment project is of the number of days in that fiscal period; and

(d) D is the proportion that the number of days in the fiscal period referred to in subparagraph i of subparagraph *d* of the first paragraph that follow the last day of the tax-free period in respect of the first large investment project is of the number of days in that fiscal period.”

(2) Subsection 1 has effect from 29 March 2017.

205. (1) Section 737.18.17.12 of the Act is amended

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

“737.18.17.12. Where, at any time in a particular taxation year or fiscal period, a corporation or a partnership, as the case may be, (in this section referred to as the “acquirer”) acquired all or substantially all of a recognized business from another corporation or partnership (in this section referred to as the “vendor”) in relation to a large investment project, and the Minister of Finance previously authorized the transfer of the carrying out of the large investment project to the acquirer, according to a qualification certificate issued by that Minister to the acquirer in respect of the project, the vendor and the acquirer shall, subject to the third paragraph, enter into an agreement under which an amount in respect of the vendor's tax assistance limit in relation to the project is transferred to the acquirer, which amount must not be greater than the amount by which the limit, determined in accordance with the second paragraph, exceeds,”;

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

“A vendor's tax assistance limit in relation to a large investment project is 15% of its total qualified capital investments on the date of the beginning of the tax-free period in respect of the large investment project, unless the vendor acquired all or substantially all of the recognized business in relation to the project following a previous transfer, in which case it is the amount that was transferred to the vendor pursuant to the agreement referred to in this section in respect of the acquisition.”;

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

“Where the recognized business referred to in the first paragraph is operated by the vendor in relation to a deemed large investment project within the meaning of section 737.18.17.1.1, the vendor and the acquirer shall, for the purpose of determining, in accordance with section 737.18.17.8 or section 34.1.0.4 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5), the acquirer’s tax assistance limit in relation to the deemed large investment project, agree on one or more of the following amounts in the agreement referred to in the first paragraph:

(a) where the time referred to in the first paragraph is before the date of the beginning of the tax-free period in respect of the second large investment project, an amount in respect of the vendor’s tax assistance limit in relation to the first large investment project, which amount must not be greater than the amount determined by the formula

$$D - F;$$

(b) where the time referred to in the first paragraph is included in the 15-year period that begins on the date of the beginning of the tax-free period in respect of the second large investment project, but is not after the last day of the tax-free period in respect of the first large investment project, a first amount in respect of the vendor’s tax assistance limit in relation to the first large investment project, which amount may be equal to zero, and a second amount in respect of the vendor’s tax assistance limit in relation to the second large investment project, subject to the total of those amounts not being greater than the amount determined by the formula

$$(D + E) - F; \text{ or}$$

(c) in any other case, an amount in respect of the vendor’s tax assistance limit in relation to the second large investment project, which amount must not be greater than the amount determined by the formula

$$(D + E) - (F + G).”;$$

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

“In the formulas in the first and third paragraphs,”;

(5) by replacing “fifth and sixth paragraphs” in the portion of subparagraph *b* of the third paragraph before subparagraph *i* by “seventh and eighth paragraphs”;

(6) by replacing subparagraph *i* of subparagraph *b* of the third paragraph by the following subparagraph:

“*i.* the product obtained by multiplying the rate determined in respect of the corporation for the year in accordance with the sixth paragraph by the amount by which the amount that would be determined in respect of the vendor for the preceding year under section 771.2.1.2 if no reference were made to section 771.2.5.1 and if, for the purposes of paragraph *b* of section 771.2.1.2, its taxable income for the preceding year were computed without reference to section 737.18.17.5, exceeds the amount determined in its respect for the preceding year under section 771.2.1.2, and”;

(7) by adding the following subparagraphs at the end of the third paragraph:

“(d) *D* is the vendor’s tax assistance limit in relation to the first large investment project;

“(e) *E* is the vendor’s tax assistance limit in relation to the second large investment project;

“(f) *F* is the amount determined in respect of the deemed large investment project in accordance with subparagraph *a* or *b* of the first paragraph for the particular taxation year or fiscal period, as the case may be; and

“(g) *G* is the amount by which the vendor’s tax assistance limit in relation to the first large investment project exceeds the amount determined in respect of the deemed large investment project in accordance with subparagraph *a* or *b* of the first paragraph for the vendor’s taxation year or fiscal period that includes the last day of the tax-free period in respect of the first large investment project.”;

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

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

“The rate to which subparagraph *i* of subparagraph *b* of the fourth paragraph refers in respect of a corporation for a taxation year is equal to the amount by which the basic rate determined for the year in respect of the corporation under section 771.0.2.3.1 exceeds the percentage determined for the year in its respect under subparagraph *c* of the first paragraph of section 771.0.2.4.”;

(10) 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, this section, as it reads in its application to a taxation year that begins before 1 January 2017, is to be read as if “8% of” in subparagraph *i* of subparagraph *b* of the third paragraph 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, the sixth paragraph is to be read as if “subparagraph *c* of the first paragraph of section 771.0.2.4” were replaced by “section 771.0.2.6”.

(2) Paragraphs 1 to 4, 7 and 8 of subsection 1 have effect from 29 March 2017.

(3) Paragraphs 5, 6, 9 and 10 of subsection 1 apply to a taxation year that begins after 31 December 2016.

(4) However, where it applies before 29 March 2017, section 737.18.17.2 of the Act is to be read

(1) as if “seventh and eighth paragraphs” in the portion of subparagraph *b* of the third paragraph before subparagraph *i* were replaced by “sixth and seventh paragraphs”;

(2) as if “sixth paragraph” in subparagraph *i* of subparagraph *b* of the third paragraph were replaced by “fifth paragraph”;

(3) as if “fourth paragraph” in the sixth paragraph, enacted by paragraph 9 of subsection 1, were replaced by “third paragraph”; and

(4) as if “sixth paragraph” in the eighth paragraph were replaced by “fifth paragraph”.

206. (1) Section 737.22 of the Act is amended by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2018.

207. (1) Section 737.22.0.0.4 of the Act is amended by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2018.

208. (1) Section 737.22.0.0.8 of the Act is amended by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2018.

209. (1) Section 737.22.0.4 of the Act is amended by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2018.

210. (1) Section 737.22.0.4.8 of the Act is amended by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2018.

211. (1) Section 737.22.0.8 of the Act is amended by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2018.

212. (1) Section 740.4.1 of the Act is replaced by the following section:

“740.4.1. No deduction may be made under section 738, 740 or 845 in computing the taxable income of a particular corporation in respect of a dividend received on a share of the capital stock of a corporation where there is, in respect of the share, a dividend rental arrangement of the particular corporation, a partnership of which the particular corporation is directly or indirectly a member or a trust under which the particular corporation is a beneficiary.”

(2) Subsection 1 applies in respect of a dividend that is paid or has become payable on a share

(1) after 30 April 2017; or

(2) at a particular time after 31 October 2015 and before 1 May 2017 if

(a) there is a synthetic equity arrangement, or one or more arrangements described in paragraph *d* of the definition of “dividend rental arrangement” in section 1 of the Act, enacted by subsection 1 of section 55, in respect of the share at the particular time; and

(b) after 21 April 2015 and before the particular time, all or any part of the synthetic equity arrangement or the arrangements referred to in subparagraph *a*—including an option, swap, futures contract, forward contract or other financial or commodity contract or instrument as well as a right or obligation under the terms of such a contract or instrument—that contributes or could contribute to the effect of providing all or substantially all of the risk of loss and opportunity for gain or profit, in respect of the share, to one or more persons or partnerships is entered into, acquired, extended or renewed after 21 April 2015 or, in the case of a right to increase the notional amount under an agreement that is or is part of the synthetic equity arrangement, exercised or acquired after 21 April 2015.

213. (1) The Act is amended by inserting the following sections after section 740.4.1:

“740.4.2. Section 740.4.1 does not apply in respect of a dividend received on a share where there is, in respect of the share, a dividend rental arrangement of a person or partnership (in this section and section 740.4.3 referred to as the “taxpayer”) throughout a particular period during which the synthetic equity arrangement referred to in paragraph *c* of the definition of “dividend rental arrangement” in section 1 is in effect if

(a) the dividend rental arrangement is such an arrangement because of that paragraph *c*; and

(b) the taxpayer establishes that, throughout the particular period, no tax-indifferent investor or group of tax-indifferent investors, each member of which is affiliated with every other member, has all or substantially all of the risk of loss or opportunity for gain or profit in respect of the share because of the synthetic equity arrangement or a specified synthetic equity arrangement.

“740.4.3. A taxpayer is considered to have satisfied the condition of paragraph *b* of section 740.4.2 in respect of a share if

(a) the taxpayer or the connected person referred to in paragraph *a* of the definition of “synthetic equity arrangement” in section 1 (in this section referred to as the “synthetic equity arrangement party”) obtains accurate representations in writing from its counterparty, or from each member of a group comprised of all its counterparties each of which is affiliated with each other (each member of this group of counterparties being in this section referred to as an “affiliated counterparty”), in relation to the synthetic equity arrangement, that

i. the counterparty or affiliated counterparty is not a tax-indifferent investor and it does not reasonably expect to become a tax-indifferent investor during the particular period referred to in section 740.4.2, and

ii. the counterparty or affiliated counterparty has not eliminated and it does not reasonably expect to eliminate all or substantially all of its risk of loss and opportunity for gain or profit in respect of the share during the particular period referred to in section 740.4.2;

(b) the synthetic equity arrangement party obtains accurate representations in writing from its counterparty, or from each affiliated counterparty, in relation to the synthetic equity arrangement that the counterparty, or each affiliated counterparty,

i. is not a tax-indifferent investor and does not reasonably expect to become a tax-indifferent investor during the particular period referred to in section 740.4.2,

ii. has entered into one or more specified synthetic equity arrangements that have the effect of eliminating all or substantially all of its risk of loss and opportunity for gain or profit, in relation to the share, if

(1) in the case of a counterparty, that counterparty has entered into a specified synthetic equity arrangement with its own counterparty (a counterparty of a counterparty or of an affiliated counterparty being in this section referred to as a “specified counterparty”), or has entered into a specified synthetic equity arrangement with each member of a group of its own counterparties each member of which is affiliated with every other member (each member of this group of counterparties being in this section referred to as an “affiliated specified counterparty”), or

(2) in the case of an affiliated counterparty, each affiliated counterparty has entered into a specified synthetic equity arrangement with the same specified counterparty or with an affiliated specified counterparty that is part of the same group of affiliated specified counterparties, and

iii. has obtained accurate representations in writing from each of its own specified counterparties, or from each member of the group of affiliated specified counterparties referred to in subparagraphs 1 and 2 of subparagraph ii, that

(1) it is not a tax-indifferent investor and it does not reasonably expect to become a tax-indifferent investor during the particular period referred to in section 740.4.2, and

(2) it has not eliminated and it does not reasonably expect to eliminate all or substantially all of its risk of loss and opportunity for gain or profit in relation to the share during the particular period referred to in section 740.4.2;

(c) the synthetic equity arrangement party obtains accurate representations in writing from its counterparty, or from each affiliated counterparty, in relation to the synthetic equity arrangement that the counterparty, or each affiliated counterparty,

i. is not a tax-indifferent investor and does not reasonably expect to become a tax-indifferent investor during the particular period referred to in section 740.4.2,

ii. has entered into specified synthetic equity arrangements

(1) that have the effect of eliminating all or substantially all of its risk of loss and opportunity for gain or profit in relation to the share,

(2) where no single specified counterparty or group of affiliated specified counterparties has been provided with all or substantially all of the risk of loss and opportunity for gain or profit in relation to the share, and

(3) where each specified counterparty or affiliated specified counterparty deals at arm's length with each other (other than in the case of affiliated specified counterparties, within the same group, of affiliated specified counterparties), and

iii. has obtained accurate representations in writing from each of its specified counterparties, or from each of its affiliated specified counterparties, that

(1) it is a person resident in Canada and it does not reasonably expect to cease to be resident in Canada during the particular period referred to in section 740.4.2, and

(2) it has not eliminated and it does not reasonably expect to eliminate all or substantially all of its risk of loss and opportunity for gain or profit in respect of the share during the particular period referred to in section 740.4.2; or

(d) where a person or partnership is a party to a synthetic equity arrangement chain in respect of the share, the person or partnership

i. has obtained all or substantially all of the risk of loss and opportunity for gain or profit in respect of the share under the synthetic equity arrangement chain,

ii. has entered into one or more specified synthetic equity arrangements that have the effect of eliminating all or substantially all of its risk of loss and opportunity for gain or profit in respect of the share, and

iii. obtains accurate representations in writing of the type described in any of paragraphs *a* to *c*, as if it were a synthetic equity arrangement party, from each of its counterparties where each such counterparty deals at arm's length with that person or partnership.

“740.4.4. If, at a time during a particular period referred to in section 740.4.2, a counterparty, specified counterparty, affiliated counterparty or affiliated specified counterparty reasonably expects to become a tax-indifferent investor or, if it has provided a representation described in subparagraph ii of paragraph *a* of section 740.4.3 or subparagraph 2 of subparagraph iii of paragraphs *b* and *c* of that section in respect of a share, to eliminate all or substantially all of its risk of loss and opportunity for gain or profit in respect of the share, the particular period for which it has provided a representation in respect of the share is deemed to end at that time.

“740.4.5. In section 740.4.3, “counterparty”, “specified counterparty”, “affiliated counterparty” and “affiliated specified counterparty” refer only to a person or partnership that obtains all or any portion of the risk of loss or opportunity for gain or profit in respect of the share referred to in that section.”

(2) Subsection 1 applies in respect of a dividend that is paid or becomes payable on a share

(1) after 30 April 2017; or

(2) at a particular time after 31 October 2015 and before 1 May 2017 if

(*a*) there is a synthetic equity arrangement, or one or more arrangements described in paragraph *d* of the definition of “dividend rental arrangement” in section 1 of the Act, enacted by subsection 1 of section 55, in respect of the share at the particular time; and

(*b*) after 21 April 2015 and before the particular time, all or any part of the synthetic equity arrangement or the arrangements referred to in subparagraph *a*—including an option, swap, futures contract, forward contract or other financial or commodity contract or instrument as well as a right or obligation under the terms of such a contract or instrument—that contributes or could contribute to the effect of providing all or substantially all of the risk of loss and opportunity for gain or profit, in respect of the share, to one or more persons or partnerships is entered into, acquired, extended or renewed after 21 April 2015 or, in the case of a right to increase the notional amount under an agreement that is or is part of the synthetic equity arrangement, exercised or acquired after 21 April 2015.

214. (1) The Act is amended by inserting the following sections after section 745.2:

“745.3. For the purposes of sections 741, 741.2, 743, 744 and 744.6, if a synthetic equity arrangement applies in respect of a particular number of shares that are identical properties (in this section referred to as “identical shares”) and the particular number is less than the total number of such identical shares owned by a person or partnership at that time and in respect of which there is no other synthetic equity arrangement, the synthetic equity arrangement is deemed to apply to those identical shares in the order in which the person or partnership acquired them.

“745.4. For the purposes of the definition of “synthetic equity arrangement” in section 1, paragraphs *c* and *d* of the definition of “dividend rental arrangement” in that section and sections 740.4.2, 740.4.3 and 745.3, an arrangement that reflects the fair market value of more than one type of identical share, within the meaning of section 745.3, is considered to be a separate arrangement with respect to each type of identical share the value of which the arrangement reflects.”

(2) Subsection 1 has effect from 22 April 2015.

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

(1) by replacing subparagraph 2 of subparagraph *i* of paragraph *a* by the following subparagraph:

“(2) the individual ordinarily lives, throughout the year or, if the individual dies in the year, throughout the period of the year before the time of death, in a self-contained domestic establishment maintained by the individual and in which no person, other than the individual, a person under 18 years of age or a person of whom the individual is the father, mother, grandfather, grandmother, great-grandfather or great-grandmother and who is an eligible student for the year, within the meaning of section 776.41.12, lives during the year or, if the individual dies in the year, during the period of the year before the time of death, and”;

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

“(1) the individual lives in the year with a person of whom the individual is the father or mother and who is an eligible student referred to in subparagraph 2 of subparagraph *i*, and”;

(3) by replacing “amount referred to in section 752.0.8” in subparagraph *ii* of paragraph *a* by “amount described in the second paragraph”;

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

“(2) the eligible spouse ordinarily lives, throughout the year, in a self-contained domestic establishment maintained by the eligible spouse and in which no person, other than the eligible spouse, a person under 18 years of age or a person of whom the eligible spouse is the father, mother, grandfather, grandmother, great-grandfather or great-grandmother and who is an eligible student for the year, within the meaning of section 776.41.12, lives during the year, and”;

(5) by replacing subparagraph 1 of subparagraph i.1 of paragraph *b* by the following subparagraph:

“(1) the eligible spouse lives in the year with a person of whom the eligible spouse is the father or mother and who is an eligible student referred to in subparagraph 2 of subparagraph i, and”;

(6) by replacing “amount referred to in section 752.0.8” in subparagraph ii of paragraph *b* by “amount described in the second paragraph”;

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

“The amount to which subparagraph ii of subparagraph *a* of the first paragraph refers for a taxation year in respect of an individual or, as the case may be, the amount to which subparagraph ii of subparagraph *b* of that paragraph refers for a taxation year in respect of the eligible spouse of an individual for the year is equal to the aggregate of

(a) the amount described in section 752.0.8 for the year in respect of the individual or, as the case may be, the amount described in section 752.0.8 for the year in respect of that eligible spouse; and

(b) the aggregate of all amounts received in the year by the individual on account of a retirement income security benefit payable under Part 2 of the Veterans Well-being Act (Statutes of Canada, 2005, chapter 21) or, as the case may be, the aggregate of all amounts received as such in the year by that eligible spouse.”

(2) Paragraphs 1, 2, 4 and 5 of subsection 1 apply from the taxation year 2018.

(3) Paragraphs 3, 6 and 7 of subsection 1 apply from the taxation year 2015. However, where section 752.0.7.4 of the Act applies before 1 April 2018, it is to be read as if “Veterans Well-being Act” in subparagraph *b* of the second paragraph were replaced by “Canadian Forces Members and Veterans Re-establishment and Compensation Act”.

216. (1) Section 752.0.7.4.1 of the Act is replaced by the following section:

“752.0.7.4.1. If, for the purpose of establishing the amount that an individual may deduct from the individual’s tax otherwise payable for a taxation year under section 752.0.7.4, the individual includes, in the aggregate referred to in the first paragraph of that section, a particular amount under subparagraph i.1 of subparagraph *a* or *b* of the first paragraph of section 752.0.7.4 and the individual or the individual’s eligible spouse for the year, as the case may be, was entitled to receive, for a month of the year, an amount deemed under section 1029.8.61.18 to be an overpayment of their tax payable for the year, the particular amount that would otherwise be applicable for the year under that subparagraph is to be reduced by the proportion of that particular amount that the number of months in the year in respect of which the individual or the individual’s eligible spouse was entitled to such a deemed amount is of 12.”

(2) Subsection 1 applies from the taxation year 2015.

217. (1) Section 752.0.8 of the Act is amended by replacing the portion before paragraph *a* by the following:

“752.0.8. The amount to which subparagraph *a* of the second paragraph of section 752.0.7.4 refers for a taxation year in respect of an individual or, as the case may be, of an individual’s eligible spouse for the year is equal to the aggregate of”.

(2) Subsection 1 applies from the taxation year 2015.

218. (1) The heading of Chapter I.0.2.0.1 of Title I of Book V of Part I of the Act is replaced by the following heading:

“TAX CREDIT FOR CAREER EXTENSION”.

(2) Subsection 1 has effect from 1 January 2019.

219. (1) Section 752.0.10.0.2 of the Act is amended by striking out the definitions of “excess work income limit”, “excess work income limit of a 63-year-old worker” and “excess work income limit of a 64-year-old worker”.

(2) Subsection 1 applies from the taxation year 2018.

220. (1) Section 752.0.10.0.3 of the Act is replaced by the following section:

“752.0.10.0.3. An individual who on the last day of a taxation year or, if the individual dies in the year, on the date of the individual’s death is resident in Québec and is 60 years of age or over may, subject to the fourth paragraph, deduct from the individual’s tax otherwise payable for the year under this Part an amount determined by the formula

$$(A \times B) - (0.05 \times C).$$

In the formula in the first paragraph,

(a) A is the percentage specified in paragraph *a* of section 750 that is applicable for the year;

(b) B is the amount determined under the third paragraph; and

(c) C is the amount by which the individual's eligible work income for the year exceeds the reduction threshold applicable for the year.

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

(a) where the individual is 66 years of age or over at the end of the year or, if the individual dies in the year, on the date of the individual's death, the lesser of \$11,000 and the amount by which the individual's eligible work income for the year that is attributable to the year exceeds \$5,000;

(b) where the individual is 65 years of age at the end of the year or, if the individual dies in the year, on the date of the individual's death, the lesser of \$11,000 and the aggregate of

i. the lesser of \$10,000 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 64 years of age exceeds \$5,000, and

ii. the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 65 years of age exceeds the amount by which \$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 64 years of age;

(c) where the individual is 61 to 64 years of age at the end of the year or, if the individual dies in the year, on the date of the individual's death, the lesser of \$10,000 and the amount by which the individual's eligible work income for the year that is attributable to the year exceeds \$5,000; or

(d) where the individual is 60 years of age at the end of the year or, if the individual dies in the year, on the date of the individual's death, the lesser of \$10,000 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 60 years of age exceeds \$5,000.

The amount that an individual born before 1 January 1951 may deduct under this section from the individual's tax otherwise payable under this Part for a particular taxation year cannot be less than the amount the individual could so deduct for the particular year if subparagraphs *b* and *c* of the second paragraph were read as follows:

“(b) B is the lesser of \$4,000 and the amount by which the individual's eligible work income for the particular year that is attributable to the year exceeds \$5,000; and

“(c) C is an amount equal to zero.””

(2) Subsection 1 applies from the taxation year 2018. However, where section 752.0.10.0.3 of the Act applies to the taxation year 2018, it is to be read

(1) as if “60 years” in the portion before the formula in the first paragraph were replaced by “61 years”;

(2) as if “\$10,000” in subparagraph i of subparagraph *b* of the third paragraph were replaced by “\$9,000”;

(3) as if subparagraphs *c* and *d* of the third paragraph were replaced by the following subparagraphs:

“(c) where the individual is 64 years of age at the end of the year or, if the individual dies in the year, on the date of the individual's death, the lesser of \$9,000 and the aggregate of

i. the lesser of \$7,000 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 63 years of age exceeds \$5,000, and

ii. the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 64 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 63 years of age;

“(d) where the individual is 63 years of age at the end of the year or, if the individual dies in the year, on the date of the individual's death, the lesser of \$7,000 and the aggregate of

i. the lesser of \$5,000 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

ii. the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 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;"; and

(4) as if the following subparagraphs were added at the end 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, the lesser of \$5,000 and the aggregate of

i. the lesser of \$3,000 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 61 years of age exceeds \$5,000, and

ii. the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 62 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 61 years of age; or

“(f) where the individual is 61 years of age at the end of the year or, if the individual dies in the year, on the date of the individual's death, the lesser of \$3,000 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 61 years of age exceeds \$5,000.”

221. (1) The Act is amended by inserting the following chapter after section 752.0.10.0.7:

“CHAPTER I.0.2.0.4

“TAX CREDIT FOR FIRST-TIME HOME BUYERS

“752.0.10.0.8. In this chapter,

“dwelling” means, as the case may be,

(a) a housing unit situated in Québec; or

(b) a share of the capital stock of a housing cooperative, the holder of which is entitled to possession of a housing unit situated in Québec;

“eligible dwelling” in relation to an individual means a dwelling that is acquired at a particular time after 31 December 2017

(a) by the individual or the individual’s spouse where the dwelling is a first housing unit in respect of the individual and the latter intends to make it the individual’s principal place of residence not later than one year after the particular time; or

(b) by the individual where the latter intends to make it, not later than one year after the particular time, the principal place of residence of a specified disabled person in respect of the individual at the particular time and the main purpose for which the individual acquired the dwelling is to enable the specified disabled person to live

i. in a dwelling that is more accessible by that person or in which that person is more mobile or can more easily perform tasks of daily living, or

ii. in an environment better suited to the personal needs and care of that person;

“first housing unit” in respect of an individual means a particular dwelling acquired by the individual or the individual’s spouse where

(a) the individual did not own, alone or jointly, a dwelling in which the individual lived in the period that began on the first day of the fourth preceding calendar year ending before the acquisition of the particular dwelling and that ends on the day preceding the day of the acquisition of the particular dwelling; and

(b) the individual’s spouse did not, in the period described in paragraph *a*, own, alone or jointly, a dwelling in which the individual lived during their marriage;

“specified disabled person”, in respect of an individual at a particular time, means a person who

(a) is the individual or is, at the particular time, related to the individual; and

(b) is entitled to a deduction under section 752.0.14 in computing the person’s tax payable for the person’s taxation year that includes the particular time, or would be entitled to the deduction if no individual included, in computing a deduction under section 752.0.11 for that year, an amount in respect of remuneration for an attendant or care in a nursing home in respect of the person, or is a person in respect of whom an amount is deemed to be an overpayment of the tax payable of an individual for the month that includes the particular time under section 1029.8.61.18 by reason of subparagraph *b* of the second paragraph of that section.

For the purposes of the definitions of “eligible dwelling” and “first housing unit” in the first paragraph, the following rules apply:

(a) a person is considered to have acquired a dwelling described in paragraph *a* of the definition of “dwelling” in the first paragraph on the first day on which the person’s right in the dwelling is published in the land register and the dwelling is habitable;

(b) a reference to a share described in paragraph *b* of the definition of “dwelling” in the first paragraph means the housing unit to which that share relates and the person who owns that share is considered to have acquired that dwelling on the first day on which the right conferred by that share is published in the land register and the housing unit is habitable;

(c) a person is not considered to be the spouse of an individual at a particular time if the person is living separate and apart from the individual at that time, because of a breakdown of their marriage, for a period of at least 90 days that includes that time;

(d) where an individual would, but for this subparagraph, have more than one spouse at a particular time, the individual is deemed, at that time, to have only one spouse and to be the spouse of that person only; and

(e) where a person would, but for this subparagraph, be the spouse of more than one individual at a particular time, the Minister may designate which of the individuals is deemed to have that person as sole spouse at that time and that person is deemed to be the spouse at that time solely of the individual so designated.

“752.0.10.0.9. An individual (other than a trust) who is resident in Québec at the end of a taxation year may, if an eligible dwelling in relation to the individual is acquired in that year, deduct, from the individual’s tax otherwise payable for that year under this Part, an amount equal to the product obtained by multiplying \$5,000 by the rate specified in paragraph *a* of section 750 that is applicable for the year.

For the purposes of the first paragraph, where an individual dies or ceases to be resident in Canada in a taxation year, the last day of the individual’s taxation year is the day of the individual’s death or the last day the individual was resident in Canada, as the case may be.

“752.0.10.0.10. Where more than one individual may deduct, from their tax otherwise payable for a taxation year, an amount under section 752.0.10.0.9 in relation to the acquisition of an eligible dwelling, the total of the amounts that each of the individuals may deduct for the year under that section, in relation to the acquisition, may not exceed the particular amount obtained by multiplying \$5,000 by the rate specified in paragraph *a* of section 750 that is applicable for the year.

Where the individuals cannot agree as to what portion of the particular amount each may deduct for the year under section 752.0.10.0.9, in relation to the acquisition, the Minister may determine what portion of that particular amount each individual may deduct under that section for the year.”

(2) Subsection 1 applies from the taxation year 2018.

222. (1) Section 752.0.10.1 of the Act is amended

(1) by replacing paragraph *b* of the definition of “qualified property” in the first paragraph by the following paragraph:

“(b) a personal servitude which has a term of not less than 100 years or a real servitude granted for the benefit of land belonging to an entity referred to in any of subparagraphs i to ii.1 of paragraph *b* of the definition of “total gifts of qualified property” and encumbering the whole or part of land situated in Québec which, in the opinion of the Minister of Sustainable Development, Environment and Parks, has undeniable ecological value;”;

(2) by replacing paragraph *d* of the definition of “qualified property” in the first paragraph by the following paragraph:

“(d) a personal servitude which has a term of not less than 100 years or a real servitude granted for the benefit of land belonging to an entity referred to in any of subparagraphs iii to vi of paragraph *b* of the definition of “total gifts of qualified property” and encumbering the whole or part of land situated in a region bordering on Québec which, in the opinion of the Minister of Sustainable Development, Environment and Parks, has undeniable ecological value, the preservation and conservation of which is important to the protection and development of Québec’s ecological heritage;”;

(3) by replacing “1 January 2018” in the portion of the definition of “major cultural gift” in the first paragraph before paragraph *a* by “1 January 2023”;

(4) by replacing subparagraphs i and ii of paragraph *b* of the definition of “total gifts of qualified property” in the first paragraph by the following subparagraphs:

“i. a registered charity (other than a private foundation) 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 and that is, in the opinion of that Minister, an appropriate donee in the circumstances, if the subject of the gift is property referred to in paragraph *a* or *b* of the definition of “qualified property”,

“ii. the State or Her Majesty in right of Canada, if the subject of the gift is property referred to in paragraph *a* or *b* of the definition of “qualified property”;

(5) by inserting the following subparagraph after subparagraph ii of paragraph *b* of the definition of “total gifts of qualified property” in the first paragraph:

“ii.1. a municipality in Québec or a municipal or public body performing a function of government in Québec 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 *a* or *b* of the definition of “qualified property”,”;

(6) by replacing subparagraphs iii and iv of paragraph *b* of the definition of “total gifts of qualified property” in the first paragraph by the following subparagraphs:

“iii. a registered charity (other than a private foundation) 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 or Her Majesty in right of Canada or a province, other than Québec, if the subject of the gift is property referred to in paragraph *c* or *d* of the definition of “qualified property”,”;

(7) by inserting the following subparagraph after subparagraph iv of paragraph *b* of the definition of “total gifts of qualified property” in the first paragraph:

“iv.1. a municipality in Canada or a municipal or public body performing a function of government in Canada 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”,”;

(8) by replacing subparagraph v of paragraph *b* of the definition of “total gifts of qualified property” in the first paragraph by the following subparagraph:

“v. the United States or any state of that country, if the subject of the gift is property referred to in paragraph *c* or *d* of the definition of “qualified property”, or”;

(9) by adding the following subparagraph at the end of paragraph *b* of the definition of “total gifts of qualified property” in the first paragraph:

“vi. a municipality in the United States or a municipal or public body performing a function of government in the United States 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”;;”;

(10) by replacing “Canadian Payments Association Act” in subparagraph *b* of the fourth paragraph by “Canadian Payments Act”.

(2) Paragraphs 1, 2 and 4 to 9 of subsection 1 apply in respect of a gift made after 21 March 2017.

(3) Paragraph 3 of subsection 1 has effect from 1 January 2018.

(4) Paragraph 10 of subsection 1 has effect from 24 October 2001.

223. (1) Section 752.0.10.6 of the Act is amended by replacing the portion of subparagraph ii of subparagraph *e* of the first paragraph before subparagraph 1 by the following:

“ii. where the individual is a trust, other than a qualified disability trust or a succession that is a graduated rate estate, 25.75% of the amount by which the aggregate determined under the second paragraph exceeds \$200 and, in any other case, 25.75% of the lesser of”.

(2) Subsection 1 applies from the taxation year 2017.

224. (1) Section 752.0.11.1 of the Act is amended

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

“(o) on behalf of a person who is blind or profoundly deaf or has severe autism, severe diabetes, severe epilepsy, a severe mental impairment or a severe and prolonged impairment that markedly restricts the use of the person’s arms or legs,

i. for an animal that is specially trained to, in the case of a person who has a severe mental impairment, perform specific tasks (excluding the provision of emotional support) that assist the person in coping with the impairment, and, in all other cases, assist the person in coping with the impairment and that is provided by a person or organization one of whose main purposes is such training of animals;”;

(2) by replacing subparagraph i of paragraph *o.7* by the following subparagraph:

“i. the therapy is prescribed by and administered under the supervision of a physician, a specialized nurse practitioner or a psychologist, in the case of an impairment in mental functions, or a physician, a specialized nurse practitioner or an occupational therapist, in the case of an impairment in physical functions,”;

(3) by replacing subparagraphs i and ii of paragraph *o.9* by the following subparagraphs:

“i. the plan is required to access public funding for specialized therapy or is prescribed by a physician, a specialized nurse practitioner or a psychologist, in the case of an impairment in mental functions, or a physician, a specialized nurse practitioner or an occupational therapist, in the case of an impairment in physical functions,

“ii. the therapy set out in the plan is prescribed by and, if undertaken, administered under the supervision of a physician, a specialized nurse practitioner or a psychologist, in the case of an impairment in mental functions, or a physician, a specialized nurse practitioner or an occupational therapist, in the case of an impairment in physical functions, and”;

(4) by replacing paragraph *w* by the following paragraph:

“(w) on behalf of a person who is authorized to possess marihuana, marihuana plants or seeds, cannabis or cannabis oil for their own medical use under the Access to Cannabis for Medical Purposes Regulations made under the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19) or section 56 of that Act, for the cost of marihuana, marihuana plants or seeds, cannabis or cannabis oil purchased in accordance with the Access to Cannabis for Medical Purposes Regulations or section 56 of the Controlled Drugs and Substances Act.”

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred after 31 December 2017.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of expenses incurred after 7 September 2017.

(4) Paragraph 4 of subsection 1 has effect from 24 August 2016. In addition, where section 752.0.11.1 of the Act applies after 6 June 2013 and before 24 August 2016, it is to be read as if paragraph *w* were replaced by the following paragraph:

“(w) on behalf of a person who is authorized to possess marihuana for medical purposes if

i. the authorization was issued to the person under the Marihuana Medical Access Regulations made under the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19) or section 56 of that Act and the amounts have been paid

(1) for the cost of marihuana or marihuana seeds purchased from Health Canada, or

(2) for the cost of marihuana purchased from an individual who possesses, on behalf of that person, a designated-person production licence to produce marihuana under the Marihuana Medical Access Regulations or an exemption for cultivation or production under section 56 of the Controlled Drugs and Substances Act, or

ii. the authorization was issued to the person under the Marihuana for Medical Purposes Regulations made under the Controlled Drugs and Substances Act or section 56 of that Act, and the amounts have been paid for the cost of marihuana purchased from

(1) a licensed producer (as defined in subsection 1 of section 1 of the Marihuana for Medical Purposes Regulations), in accordance with a medical document (as defined in that subsection),

(2) a health care practitioner (as defined in subsection 1 of section 1 of the Marihuana for Medical Purposes Regulations) in the course of treatment for a medical condition,

(3) a hospital, under subsection 2.1 of section 65 of the Narcotics Control Regulations made under the Controlled Drugs and Substances Act, or

(4) an individual who possesses an exemption for cultivation or production under section 56 of the Controlled Drugs and Substances Act.”

225. (1) The Act is amended by inserting the following section after section 752.0.11.1.3:

“752.0.11.1.4. For the purposes of subparagraph *b* of the second paragraph of section 752.0.11, the amounts that are paid for the conception of a child by an individual, the individual’s spouse or a person who is a dependant of the individual and is referred to in section 752.0.12 and that would be medical expenses described in section 752.0.11.1 if the individual, the individual’s spouse or the person who is a dependant of the individual, as the case may be, were incapable of conceiving a child because of a medical condition are deemed, subject to section 752.0.11.1.3, to be medical expenses described in section 752.0.11.1.”

(2) Subsection 1 applies from the taxation year 2017. It also applies to a taxation year that precedes the taxation year 2017 and in respect of which an individual files an application for a refund with the Minister of Revenue on or before the day that is 10 years after the end of that taxation year.

226. Section 752.0.12 of the Act is amended

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

“The expenses referred to in subparagraph *b* of the second paragraph of section 752.0.11, except where that subparagraph *b* refers to the expenses described in paragraph *o.6* of section 752.0.11.1, must have been paid for the benefit of the individual, the individual’s spouse or any other person who, in the taxation year in which the expenses were incurred, is a dependant of the individual.”;

(2) by striking out the second paragraph.

227. (1) Section 752.0.14 of the Act is amended by replacing subparagraphs *b* and *b.1* of the first paragraph by the following subparagraphs:

“(b) in the case where subparagraph *i* of subparagraph *a* applies, a physician or a specialized nurse practitioner, or, where the individual has a sight impairment, a physician, a specialized nurse practitioner or an optometrist, or, where the individual has a speech impairment, a physician, a specialized nurse practitioner or a speech-language pathologist, or, where the individual has a hearing impairment, a physician, a specialized nurse practitioner or an audiologist, or, where the individual has an impairment with respect to the individual’s ability in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, or, where the individual has an impairment with respect to the individual’s ability in walking, a physician, a specialized nurse practitioner, an occupational therapist or a physiotherapist, or, where the individual has an impairment with respect to the individual’s ability in mental functions necessary for everyday life, a physician, a specialized nurse practitioner or a psychologist, has certified in prescribed form that the individual has an impairment referred to in subparagraph *i* of subparagraph *a*;

“(b.1) in the case where subparagraph *ii* of subparagraph *a* applies, a physician or a specialized nurse practitioner or, where the individual has an impairment with respect to the individual’s ability in walking or in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, has certified in prescribed form that the individual has an impairment referred to in subparagraph *ii* of subparagraph *a*.”;

(2) Subsection 1 applies in respect of a certification made after 21 March 2017.

228. (1) Section 752.0.18 of the Act is amended

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

(2) by adding the following subparagraph at the end of the first paragraph:

“(e) a person (other than a person described in subparagraph *a*) who is authorized to practise psychotherapy in accordance with the laws of the jurisdiction in which the person renders psychotherapy services, in respect of such services.”;

(3) by adding the following subparagraph at the end of the second paragraph:

“(e) the profession of criminologist, in respect of psychotherapy services.”;

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

“For the purposes of sections 752.0.11 to 752.0.14 and 1029.8.66.1, a reference to an audiologist, dentist, occupational therapist, nurse, specialized nurse practitioner, physician, optometrist, speech-language pathologist, pharmacist, physiotherapist or psychologist is a reference to a person authorized to practise as such in accordance with any of subparagraphs i to iii of subparagraph *a* of the first paragraph.”

(2) Paragraph 1 of subsection 1 applies in respect of an expense incurred after 13 December 2018.

(3) Paragraph 2 of subsection 1 has effect from 21 June 2012.

(4) Paragraph 3 of subsection 1 has effect from 22 July 2015.

(5) Paragraph 4 of subsection 1 has effect from 22 March 2017.

229. Section 752.0.18.0.1 of the Act is amended

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

“**752.0.18.0.1.** For the purposes of sections 752.0.12 and 752.0.13.2, a dependant of an individual during a taxation year means a person who”;

(2) by replacing “le petit-enfant” in subparagraph *c* of the first paragraph in the French text by “le petit-fils, la petite-fille”;

(3) by replacing “ou le petit-enfant” in the second paragraph in the French text by “, le petit-fils ou la petite-fille”.

230. (1) Section 752.0.18.10 of the Act is amended by striking out “, if the fees are paid in respect of an instructional program at the post-secondary school level” in subparagraph 1 of subparagraph *i* of paragraph *a*.

(2) Subsection 1 applies from the taxation year 2017.

231. (1) Section 752.0.18.12 of the Act is amended by replacing the portion of paragraph *c* before subparagraph *i* by the following:

“(c) the fees paid to an educational institution referred to in subparagraph 1 of subparagraph *i* of paragraph *a* of section 752.0.18.10 in respect of an instructional program that is not at the post-secondary school level or the fees paid to an educational institution referred to in subparagraph 2 of that subparagraph *i*, if”.

(2) Subsection 1 applies from the taxation year 2017.

232. (1) Sections 752.0.22 and 752.0.23 of the Act are replaced by the following sections:

“**752.0.22.** For the purpose of computing the tax payable under this Part by an individual, the following provisions are to be applied in the following order: sections 752.0.0.1, 752.0.1, 776.41.14, 752.0.7.4, 752.0.10.0.3, 752.0.18.3, 752.0.18.8, 752.0.10.0.9, 776.1.5.0.17, 776.1.5.0.18, 752.0.10.0.5, 752.0.10.0.7, 752.0.14, 752.0.11 to 752.0.13.1.1, 776.41.21, 752.0.10.6.1, 752.0.10.6, 752.0.10.6.2, 752.0.18.10, 752.0.18.15, 767 and 776.41.5.

“**752.0.23.** Where an individual is referred to in the second paragraph of section 22 or 25, the amount that the individual may deduct under sections 752.0.0.1 to 752.0.18.15, except section 752.0.10.0.9, in computing the individual’s tax payable for a taxation year under this Part may not exceed the portion of that amount that is represented by the proportion referred to in the second paragraph of section 22 or 25, as the case may be.”

(2) Subsection 1 applies from the taxation year 2018.

233. (1) Section 752.0.24 of the Act is amended by replacing the portion of subparagraph *a* of the first paragraph before subparagraph *ii* by the following:

“(a) only the following amounts may be deducted by the individual under sections 752.0.0.1 to 752.0.7, 752.0.10.0.2 to 752.0.10.0.9 and 752.0.10.1 to 752.0.18.15 in respect of any period in the year throughout which the individual was resident in Canada:

i. such of the amounts deductible under any of sections 752.0.10.0.2 to 752.0.10.0.9, 752.0.10.6 to 752.0.10.6.2, 752.0.11 to 752.0.13.3, 752.0.18.3, 752.0.18.8, 752.0.18.10 and 752.0.18.15 as can reasonably be considered wholly attributable to such a period, computed as though that period were a whole taxation year, and”.

(2) Subsection 1 applies from the taxation year 2018.

234. (1) Section 752.0.27 of the Act is amended

(1) by replacing subparagraphs i to iv of subparagraph *b.0.1* of the first paragraph by the following subparagraphs:

“i. the amounts of \$11,000 and \$10,000, wherever they are mentioned in the third paragraph of section 752.0.10.0.3, were replaced, respectively, by the proportion of \$11,000 and \$10,000 that the number of days in that taxation year is of the number of days in the calendar year,

“ii. the amount of \$5,000, wherever it is mentioned in section 752.0.10.0.3, were replaced, for the taxation year that is deemed to begin on the date of the bankruptcy, by an amount equal to the amount by which \$5,000 exceeds the individual’s eligible work income, within the meaning of section 752.0.10.0.2, which is determined for the taxation year that is deemed to end the day before the bankruptcy and which is attributable to a period in that latter year when the individual is 60 years of age or over,

“iii. the particular amount of the reduction threshold, mentioned in subparagraph *c* of the second paragraph of section 752.0.10.0.3, that would otherwise be applicable for such a taxation year, were replaced by the proportion of that particular amount that the number of days in that taxation year is of the number of days in the calendar year, and

“iv. the amount of \$4,000, mentioned in the fourth paragraph of section 752.0.10.0.3, were replaced by the proportion of \$4,000 that the number of days in that taxation year is of the number of days in the calendar year; and”;

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

“For the purposes of subparagraphs i, iii and iv of subparagraph *b.0.1* of the first paragraph in respect of each of the taxation years referred to in section 779 that end in the calendar year in which an individual becomes a bankrupt, in computing the proportion described in those subparagraphs, no account is to be taken of the days in that taxation year and that calendar year on which the individual is not at least 60 years of age.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2017. However, where section 752.0.27 of the Act applies to a taxation year that ends in 2018, it is to be read

(1) as if subparagraph i of subparagraph *b.0.1* of the first paragraph were replaced by the following subparagraph:

“i. the amounts of \$11,000, \$9,000, \$7,000 and \$3,000, wherever they are mentioned in the third paragraph of section 752.0.10.0.3, were replaced, respectively, by the proportion of \$11,000, \$9,000, \$7,000 and \$3,000 that the number of days in that taxation year is of the number of days in the calendar year.”;

(2) as if the following subparagraph were inserted after subparagraph *i* of subparagraph *b.0.1* of the first paragraph:

“i.1. the amount of \$5,000, where it is first mentioned in subparagraph *i* of subparagraph *d* of the third paragraph of section 752.0.10.0.3 and in the portion of subparagraph *e* of that paragraph before subparagraph *i*, were replaced by the proportion of \$5,000 that the number of days in that taxation year is of the number of days in the calendar year,”;

(3) as if subparagraph *ii* of subparagraph *b.0.1* of the first paragraph were replaced by the following subparagraph:

“ii. the amount of \$5,000, wherever it is mentioned in section 752.0.10.0.3 without being referred to in subparagraph *i.1*, were replaced, for the taxation year that is deemed to begin on the date of the bankruptcy, by an amount equal to the amount by which \$5,000 exceeds the individual’s eligible work income, within the meaning of section 752.0.10.0.2, which is determined for the taxation year that is deemed to end the day before the bankruptcy and which is attributable to a period in that latter year when the individual is 61 years of age or over,”; and

(4) as if the third paragraph were replaced by the following paragraph:

“For the purposes of subparagraphs *i*, *i.1*, *iii* and *iv* of subparagraph *b.0.1* of the first paragraph in respect of each of the taxation years referred to in section 779 that end in the calendar year in which an individual becomes a bankrupt, in computing the proportion described in those subparagraphs, no account is to be taken of the days in that taxation year and that calendar year on which the individual is not at least 61 years of age.”

235. (1) Section 752.12 of the Act is amended by replacing “776.1.5.0.14” in paragraph *b* by “776.1.5.0.15.5”.

(2) Subsection 1 has effect from 1 March 2018. However, where section 752.12 of the Act applies before 19 June 2019, it is to be read as if “776.1.5.0.15.5” were replaced by “776.1.5.0.15.3”.

236. (1) Section 752.14 of the Act is amended by replacing “776.1.5.0.14” by “776.1.5.0.15.5”.

(2) Subsection 1 has effect from 1 March 2018. However, where section 752.14 of the Act applies before 19 June 2019, it is to be read as if “776.1.5.0.15.5” were replaced by “776.1.5.0.15.3”.

237. (1) Section 767 of the Act is amended by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) the amount obtained by multiplying the amount the individual is required to include in computing the individual’s income for the year under subparagraph *a* of the second paragraph of section 497 by

- i. 7.2848/16, for the taxation year 2018,
- ii. 6.3825/15, for the taxation year 2019,
- iii. 5.4855/15, for the taxation year 2020, and
- iv. 4.6115/15, for a taxation year subsequent to the taxation year 2020; and

“(b) the amount obtained by multiplying the amount the individual is required to include in computing the individual’s income for the year under subparagraph *b* of the second paragraph of section 497 by

- i. 16.3668/38, for the taxation year 2018,
- ii. 16.2564/38, for the taxation year 2019, and
- iii. 16.146/38, for a taxation year subsequent to the taxation year 2019.”

(2) Subsection 1 applies from the taxation year 2018. However, where section 767 of the Act applies in relation to a dividend received before 28 March 2018, it is to be read

(1) as if “7.2848/16” in subparagraph i of subparagraph *a* of the first paragraph were replaced by “8.178/16”; and

(2) as if “16.3668/38” in subparagraph i of subparagraph *b* of the first paragraph were replaced by “16.422/38”.

238. (1) Section 771.0.2.4 of the Act is amended, in subparagraph i of subparagraph *c* of the first paragraph,

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

“(2) the proportion of 3.7% that the number of days in the taxation year that follow 31 December 2017 but precede 28 March 2018 is of the number of days in the taxation year;”;

(2) by inserting the following subparagraph after subparagraph 2:

“(2.1) the proportion of 4.7% that the number of days in the taxation year that follow 27 March 2018 but precede 1 January 2019 is of the number of days in the taxation year;”;

(3) by replacing “3.6%” in subparagraph 3 by “5.6%”;

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

“(4) the proportion of 6.5% that the number of days in the taxation year that follow 31 December 2019 but precede 1 January 2021 is of the number of days in the taxation year, and”;

(5) by adding the following subparagraph at the end:

“(5) the proportion of 7.5% that the number of days in the taxation year that follow 31 December 2020 is of the number of days in the taxation year, or”.

(2) Subsection 1 applies to a taxation year that ends after 27 March 2018. In addition, in applying subparagraph i of subparagraph *a* of the first paragraph of section 1027 of the Act, subparagraph 1 of subparagraph iii of that subparagraph *a* and subparagraph *a* of the third paragraph of 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 27 March 2018, and in applying section 1038 of the Act for the purpose of computing the interest provided for in that section that the corporation is required to pay, if applicable, in respect of that payment, the corporation’s estimated tax or tax payable, as the case may be, for that taxation year must, in respect of a payment that the corporation is required to make before 28 March 2018, be determined without reference to this section.

239. (1) Section 771.0.2.6 of the Act is amended

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

“ii. $[C \times (D - 5,000)/500] + [E \times (B - 25\%)/25\%]$.”;

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

“ii. the proportion of 3.7% that the number of days in the taxation year that follow 31 December 2017 but precede 28 March 2018 is of the number of days in the taxation year.”;

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

“ii.1. the proportion of 4.7% that the number of days in the taxation year that follow 27 March 2018 but precede 1 January 2019 is of the number of days in the taxation year.”;

(4) by replacing “3.6%” in subparagraph iii of subparagraph *c* of the second paragraph by “5.6%”;

(5) by replacing subparagraph iv of subparagraph *c* of the second paragraph by the following subparagraph:

“iv. the proportion of 6.5% that the number of days in the taxation year that follow 31 December 2019 but precede 1 January 2021 is of the number of days in the taxation year, and”;

(6) by adding the following subparagraph at the end of subparagraph *c* of the second paragraph:

“v. the proportion of 7.5% that the number of days in the taxation year that follow 31 December 2020 is of the number of days in the taxation year;”;

(7) by adding the following subparagraph at the end of the second paragraph:

“(e) E is the total of

i. the proportion of 4% that the number of days in the taxation year that precede 28 March 2018 is of the number of days in the taxation year,

ii. the proportion of 3% that the number of days in the taxation year that follow 27 March 2018 but precede 1 January 2019 is of the number of days in the taxation year,

iii. the proportion of 2% 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,

iv. the proportion of 1% that the number of days in the taxation year that follow 31 December 2019 but precede 1 January 2021 is of the number of days in the taxation year, and

v. a nil percentage in respect of the days in the taxation year that follow 31 December 2020.”

(2) Subsection 1 applies to a taxation year that ends after 27 March 2018. In addition, in applying subparagraph i of subparagraph *a* of the first paragraph of section 1027 of the Act, subparagraph 1 of subparagraph iii of that subparagraph *a* and subparagraph *a* of the third paragraph of 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 27 March 2018, and in applying section 1038 of the Act for the purpose of computing the interest provided for in that section that the corporation is required to pay, if applicable, in respect of that payment, the corporation’s estimated tax or tax payable, as the case may be, for that taxation year must, in respect of a payment that the corporation is required to make before 28 March 2018, be determined without reference to this section.

240. (1) Section 771.1 of the Act is amended

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

““designated member”, of a particular partnership in a taxation year, means a Canadian-controlled private corporation that provides (directly or indirectly, in any manner whatever) services or property to the particular partnership at any time in the corporation’s taxation year if

(a) the corporation is not, at any time in the taxation year, a member of the particular partnership; and

(b) at any time in the taxation year,

i. one of the corporation’s shareholders holds a direct or indirect interest in the particular partnership, or

ii. if subparagraph i does not apply, the corporation does not deal at arm’s length with a person that holds a direct or indirect interest in the particular partnership, and it may not be considered that all or substantially all of the corporation’s income from an eligible business for the year is from the provision of services or property to persons with which the corporation deals at arm’s length or to partnerships (other than the particular partnership) with which the corporation deals at arm’s length, other than a partnership in which a person that does not deal at arm’s length with the corporation holds a direct or indirect interest;”;

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

““specified partnership business limit”, of a person for a taxation year, at a particular time, means the amount determined by the formula

$(A/B) \times C - D$;”;

(3) by replacing paragraph *a* of the definition of “specified partnership income” in the first paragraph by the following paragraph:

“(a) the aggregate of all amounts each of which is an amount, in respect of a partnership of which the corporation is a member or a designated 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 least of

i. the aggregate of all amounts each of which is an amount, in respect of an eligible business carried on in Canada by the corporation as a member, or a designated member, of the partnership, equal to the amount by which the aggregate of all amounts each of which is the corporation's share of the income (determined in accordance with Title XI of Book III) of the partnership from the business for a fiscal period of the business that ends in the year, an amount of the corporation's particular income for the year from the provision (directly or indirectly, in any manner whatever) of services or property to the partnership, or an amount included in computing the corporation's income for the year under any of sections 217.19, 217.20 and 217.28 in respect of the business exceeds the aggregate of all amounts each of which is an amount deducted in computing the corporation's income for the year from the business (other than an amount that was deducted by the partnership in computing its income from the business or in computing the corporation's particular income) or an amount deducted in that computation for the year in respect of the business under section 217.21 or 217.27,

ii. where the corporation is a member of the partnership, the corporation's specified partnership business limit for the year and, where the corporation is a designated member of the partnership, the aggregate of all amounts assigned to it in accordance with section 771.2.1.4.3 for the year or, if no such amounts have been assigned, nil, and

iii. nil, where the corporation is (directly or indirectly, through one or more other partnerships) a member, or a designated member, of the partnership in the year and the partnership provides services or property to either

(1) a private corporation (directly or indirectly, in any manner whatever) in the year, if the corporation (or one of its shareholders) or a person who does not deal at arm's length with the corporation (or one of its shareholders) holds a direct or indirect interest in the private corporation, and if it may not be considered that all or substantially all of the partnership's income for the year from an eligible business is from the provision of services or property to persons (other than the private corporation) that deal at arm's length with the partnership or with any person that holds a direct or indirect interest in the partnership or to other partnerships with which the partnership deals at arm's length, other than a partnership in which a person that does not deal at arm's length with the corporation holds a direct or indirect interest, or

(2) a particular partnership (directly or indirectly, in any manner whatever) in the year, if the corporation (or one of its shareholders) does not deal at arm's length with the particular partnership or with a person that holds a direct or indirect interest in the particular partnership, and if it may not be considered that all or substantially all of the partnership's income for the year from an eligible business is from the provision of services or property to persons that deal at arm's length with the partnership or with any person that holds a direct or indirect interest in the partnership or to other partnerships (other than the particular partnership) with which the partnership deals at arm's length, other than a partnership in which a person that does not deal at arm's length with the corporation holds a direct or indirect interest; and";

(4) by replacing subparagraph ii of paragraph *b* of the definition of “specified partnership income” in the first paragraph by the following subparagraph:

“ii. the aggregate of all amounts each of which is an amount, in respect of a partnership of which the corporation is a member or a designated member in the year, equal to the amount by which the amount determined in respect of the partnership for the year under subparagraph i of paragraph *a* exceeds the amount determined in respect of the partnership for the year under subparagraph ii of that paragraph *a*, according to whether the corporation is a member or a designated member of the partnership;”;

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

““specified corporate income”, of a corporation for a taxation year, means the lesser of the amount that the Minister determines to be reasonable in the circumstances and the lesser of

(*a*) the aggregate of all amounts each of which is the corporation’s income from an eligible business for the year from the provision of services or property to a private corporation (directly or indirectly, in any manner whatever) if

i. at any time in the year, the corporation (or one of its shareholders) or a person who does not deal at arm’s length with the corporation (or one of its shareholders) holds a direct or indirect interest in the private corporation, and

ii. it may not be considered that all or substantially all of the corporation’s income for the year from an eligible business is from the provision of services or property to persons (other than the private corporation) with which the corporation deals at arm’s length or to partnerships with which the corporation deals at arm’s length, other than a partnership in which a person that does not deal at arm’s length with the corporation holds a direct or indirect interest; and

(*b*) the aggregate of all amounts each of which is the portion of the business limit of a private corporation described in paragraph *a* for a taxation year that the private corporation assigns to the corporation in accordance with section 771.2.1.4.2;”;

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

“In the formula in the definition of “specified partnership business limit” in the first paragraph,

(*a*) *A* is the aggregate of all amounts each of which is the person’s share of the income (determined in accordance with Title XI of Book III) of a partnership of which the person is a member from an eligible business carried on in Canada for a fiscal period ending in the year;

(b) B is the aggregate of all amounts each of which is the partnership's income from an eligible business carried on in Canada for a fiscal period referred to in subparagraph i of paragraph a of the definition of "specified partnership income" in the first paragraph;

(c) C is the lesser of the business limit specified in the first paragraph of section 771.2.1.3 for a corporation that is not associated in a taxation year with one or more other Canadian-controlled private corporations and the proportion of that business limit that the number of days in a fiscal period of the partnership that ends in the year is of 365; and

(d) D is the aggregate of all amounts each of which is an amount that the person assigns in accordance with section 771.2.1.4.3."

(2) Subsection 1 applies to a taxation year that begins after 21 March 2016.

(3) Subsection 1 also applies to the taxation year of a corporation that ends after 21 March 2016 and includes that date if the corporation has made a valid election under paragraph b of subsection 9 of section 44 of the Budget Implementation Act, 2016, No. 2 (Statutes of Canada, 2016, chapter 12).

(4) However, despite subsections 2 and 3, where section 771.1 of the Taxation Act applies to a taxation year that begins before 1 January 2017, it is to be read as if the portion of paragraph a of the definition of "specified partnership income" in the first paragraph before subparagraph i were replaced 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 or a designated member in the year, equal to the lesser of".

(5) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election made under subsection 9 of section 44 of the Budget Implementation Act, 2016, No. 2. However, for the purpose of applying 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 16 December 2019.

241. (1) Section 771.2.1.2 of the Act is amended by replacing the portion of paragraph *a* before subparagraph *i* by the following:

“(a) the amount by which the total of—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 aggregate of all amounts each of which is the corporation’s income for the year from an eligible business carried on by the corporation in Canada (other than an amount referred to in section 771.2.1.2.0.1) or the corporation’s specified corporate income for the year and the corporation’s specified partnership income for the year exceeds the aggregate of”.

(2) Subsection 1 applies to a taxation year that begins after 21 March 2016.

(3) Subsection 1 also applies to a corporation’s taxation year that ends after 21 March 2016 and includes that date if the corporation has made an election referred to in subsection 3 of section 240.

(4) However, despite subsections 2 and 3, where section 771.2.1.2 of the Act applies to a taxation year that begins before 1 January 2017, it is to be read as if the portion of paragraph *a* before subparagraph *i* were replaced by the following:

“(a) the amount by which the aggregate of all amounts each of which is the corporation’s income for the year from an eligible business carried on by it in Canada, other than an amount referred to in section 771.2.1.2.0.1, the corporation’s specified corporate income for the year or the corporation’s specified partnership income for the year exceeds the aggregate of”.

242. (1) The Act is amended by inserting the following section after section 771.2.1.2:

“**771.2.1.2.0.1.** An amount to which paragraph *a* of section 771.2.1.2 refers in respect of a corporation for a taxation year means

(a) the amount referred to in subparagraph *i* of paragraph *a* of the definition of “specified partnership income” in the first paragraph of section 771.1 for the year;

(b) the amount referred to in paragraph *a* of the definition of “specified corporate income” in the first paragraph of section 771.1 for the year; or

(c) an amount that is paid or becomes payable to the corporation by another corporation with which it is associated and that is deemed under paragraph *a* of section 771.4 to be income of the corporation for the year from an eligible business carried on by the corporation, where the associated corporation is not a Canadian-controlled private corporation or is a Canadian-controlled private corporation that has made an election under the second paragraph of section 771.2.1.3 in respect of its taxation year that includes the time when the amount was paid or became payable.”

(2) Subsection 1 applies to a taxation year that begins after 21 March 2016.

(3) Subsection 1 also applies to a corporation’s taxation year that ends after 21 March 2016 and includes that date if the corporation has made an election referred to in subsection 3 of section 240.

243. Section 771.2.1.2.2 of the Act is amended by replacing all occurrences of “fiscal year” in the first paragraph and in subparagraph *c* of the second paragraph by “fiscal period”.

244. (1) Section 771.2.1.3 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph and sections 771.2.1.4 to 771.2.1.8, the following rules apply:

(a) section 21.21 does not apply to deem two corporations to be associated with each other at any time because they are associated, or deemed to be associated under section 21.21, at that time with the same corporation (in this paragraph referred to as the “third corporation”), if the third corporation is not a Canadian-controlled private corporation at that time or is a Canadian-controlled private corporation that has made a valid election under subsection 2 of section 256 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in relation to its taxation year that includes that time; and

(b) where the third corporation has made the valid election referred to in subparagraph *a*, its business limit for its taxation year that includes that time is deemed to be equal to zero.”

(2) Subsection 1 applies to a taxation year that begins after 21 March 2016.

245. (1) The Act is amended by inserting the following sections after section 771.2.1.4:

“771.2.1.4.1. The business limit of a corporation for a taxation year, determined under the first paragraph of section 771.2.1.3 or under section 771.2.1.4 or 771.2.1.5, is reduced by the total of all amounts each of which is the portion, if any, of the business limit that the corporation assigns to another corporation in accordance with section 771.2.1.4.2.

“771.2.1.4.2. For the purposes of this Title, a Canadian-controlled private corporation (in this section referred to as the “first corporation”) may assign all or any portion of its business limit, determined under the first paragraph of section 771.2.1.3 or any of sections 771.2.1.4 to 771.2.1.6, for a taxation year of the first corporation to another Canadian-controlled private corporation (in this section referred to as the “second corporation”) for a taxation year of the second corporation if

(a) the second corporation has an amount of income, for its taxation year, referred to in paragraph *a* of the definition of “specified corporate income” in the first paragraph of section 771.1 from the provision of services or property directly to the first corporation;

(b) the first corporation’s taxation year ends in the second corporation’s taxation year;

(c) the amount assigned does not exceed the amount determined by the formula

$A - B$; and

(d) the first corporation and the second corporation each file a prescribed form with the Minister in their respective fiscal returns for their respective taxation years.

In the formula in the first paragraph,

(a) *A* is the amount of income to which subparagraph *a* of the first paragraph refers; and

(b) *B* is the portion of the amount of income to which subparagraph *a* of the first paragraph refers that is deductible by the first corporation in respect of the amount of income referred to in paragraph *a* or *b* of section 771.2.1.2.0.1 for the taxation year.

“771.2.1.4.3. For the purposes of the definition of “specified partnership income” in the first paragraph of section 771.1, a person that is a member of a partnership in a taxation year may assign to a designated member of the partnership—for a taxation year of the designated member—all or any portion (determined without reference to this assignment) of the person’s specified partnership business limit in respect of the person’s taxation year if

(a) the person is described in paragraph *b* of the definition of “designated member” in the first paragraph of section 771.1 in respect of the designated member in the designated member’s taxation year;

(b) the person’s specified partnership business limit is in respect of a fiscal period of the partnership that ends in the designated member’s taxation year; and

(c) the designated member and the person each file a prescribed form with the Minister in their respective fiscal returns for their respective taxation years.”

(2) Subsection 1 applies to a taxation year that begins after 21 March 2016.

(3) Subsection 1 also applies to a corporation’s taxation year that ends after 21 March 2016 and includes that date if the corporation has made an election referred to in subsection 3 of section 240.

246. (1) The Act is amended by inserting the following sections after section 771.2.1.6:

“771.2.1.6.1. Where a Canadian-controlled private corporation assigns all or any portion of its business limit for a taxation year to another Canadian-controlled private corporation in accordance with subsection 3.2 of section 125 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and either Canadian-controlled private corporation has, in the taxation year, an establishment in a province other than Québec, the corporation is deemed to assign to the other corporation for the year, in accordance with section 771.2.1.4.2, an amount equal to the amount it assigns to the other corporation in accordance with that subsection 3.2.

Chapter V.2 of Title II of Book I applies in relation to a form filed with the Minister of National Revenue in accordance with paragraph *d* of subsection 3.2 of section 125 of the Income Tax Act.

“771.2.1.6.2. Where a person that is a member of a partnership in a taxation year assigns all or any portion of its specified partnership business limit, in respect of that taxation year, to a designated member of the partnership in accordance with subsection 8 of section 125 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and the person or the designated member has an establishment in a province other than Québec, the person is deemed to assign to the designated member in accordance with section 771.2.1.4.3, in respect of the taxation year, an amount equal to the amount it assigns to the designated member in accordance with that subsection 8.

Chapter V.2 of Title II of Book I applies in relation to a form filed with the Minister of National Revenue in accordance with paragraph *c* of subsection 8 of section 125 of the Income Tax Act.”

(2) Subsection 1 applies to a taxation year that begins after 21 March 2016.

(3) Subsection 1 also applies to a corporation’s taxation year that ends after 21 March 2016 and includes that date if the corporation has made an election referred to in subsection 3 of section 240.

247. (1) Section 771.2.1.7 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**771.2.1.7.** Despite the first paragraph of section 771.2.1.3 and sections 771.2.1.4, 771.2.1.5 and 771.2.1.6, the following rules apply:”.

(2) Subsection 1 applies to a taxation year that begins after 21 March 2016.

(3) Subsection 1 also applies to a corporation’s taxation year that ends after 21 March 2016 and includes that date if the corporation has made an election referred to in subsection 3 of section 240.

248. (1) Section 771.2.1.8 of the Act is amended by replacing the portion before the formula in the first paragraph by the following:

“**771.2.1.8.** Despite the first paragraph of section 771.2.1.3 and sections 771.2.1.4, 771.2.1.5, 771.2.1.6 and 771.2.1.7, a Canadian-controlled private corporation’s business limit for a taxation year ending in a calendar year is equal to the amount by which its business limit for the taxation year, determined without reference to this section, exceeds the amount determined by the formula”.

(2) Subsection 1 applies to a taxation year that begins after 21 March 2016.

(3) Subsection 1 also applies to a corporation’s taxation year that ends after 21 March 2016 and includes that date if the corporation has made an election referred to in subsection 3 of section 240.

249. (1) The Act is amended by inserting the following sections after section 771.2.1.13:

“**771.2.1.14.** Where a corporation provides services or property to a person or partnership that has a direct or indirect interest in a particular corporation or a direct or indirect interest in a particular partnership and one of the reasons for the provision of the services or property to the person or partnership, instead of to the particular corporation or the particular partnership, is to avoid the application of paragraph *a* of section 771.2.1.2 (where the portion of that paragraph before subparagraph *i* refers to the specified partnership income or specified corporate income of the corporation), in respect of its income from the provision of the services or property, no portion of that income may be considered for the purpose of computing the excess amount provided for in that paragraph *a*.”

“**771.2.1.15.** For the purpose of determining an amount for a taxation year in respect of a corporation under paragraph *a* of section 771.2.1.2 (where that paragraph refers to the specified corporate income of the corporation) or under paragraph *b* of section 771.2.1.2.0.1, an amount of income is to be excluded if

(a) the amount is income of the corporation from an eligible business for the year from the provision of services or property to another corporation with which the corporation is associated (in paragraph *b* referred to as the “associated corporation”); and

(b) the amount is not deductible by the associated corporation for its taxation year in respect of a particular amount included in computing its income that is referred to in any of paragraphs *a* to *c* of section 771.2.1.2.0.1 or that may reasonably be considered as being attributable to or derived from an amount referred to in that paragraph *c*.”

(2) Subsection 1 applies to a taxation year that begins after 21 March 2016.

(3) Subsection 1 also applies to a corporation’s taxation year that ends after 21 March 2016 and includes that date if the corporation has made an election referred to in subsection 3 of section 240.

250. (1) Section 771.2.5 of the Act is repealed.

(2) Subsection 1 applies from 1 January 2021.

251. Section 771.2.5.1 of the Act is amended by replacing “fiscal year” in the first paragraph by “fiscal period”.

252. (1) Section 772.5.4 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) sections 83.0.4, 83.0.5, 281 to 283 and 428 to 451, Chapter I of Title I.1 of Book VI, Title I.2 of Book VI, sections 832.1 and 851.22.15, paragraph *b* of section 851.22.23 and sections 851.22.23.1, 851.22.23.2 and 999.1 do not apply to deem a disposition or acquisition of property to have been made;”.

(2) Subsection 1 has effect from 1 January 2017.

253. Section 772.5.6 of the Act is amended

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

“(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 carried on in the taxing country for the year by the total of”;

(2) by replacing paragraph *b* by the following paragraph:

“(b) the taxpayer’s production tax amount for the business carried on in the taxing country for the year.”

254. (1) Section 772.7 of the Act is amended by replacing “725.2 to 725.6” in subparagraph ii of subparagraph *b* of the first paragraph by “725.2 to 725.5”.

(2) Subsection 1 has effect from 1 January 2018.

255. (1) Section 772.9 of the Act is amended by replacing “725.2 to 725.6” in subparagraph 2 of subparagraph ii of paragraph *a* by “725.2 to 725.5”.

(2) Subsection 1 has effect from 1 January 2018.

256. (1) Section 772.11 of the Act is amended by replacing “725.2 to 725.6” in subparagraph 2 of subparagraph ii of subparagraph *a* of the second paragraph by “725.2 to 725.5”.

(2) Subsection 1 has effect from 1 January 2018.

257. (1) Section 776.1.1.2 of the Act is amended by replacing “31 May 2018” in the second paragraph by “31 May 2021”.

(2) Subsection 1 has effect from 1 June 2018.

258. (1) The heading of Chapter IV of Title III of Book V of Part I of the Act is replaced by the following heading:

“CREDITS RELATING TO SHARES ISSUED BY CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS”.

(2) Subsection 1 has effect from 1 March 2018.

259. (1) The Act is amended by inserting the following before section 776.1.5.0.10.1:

“DIVISION I

“CREDIT RELATING TO THE ACQUISITION OF CLASS “A” SHARES ISSUED BY CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS”.

(2) Subsection 1 has effect from 1 March 2018. However, where the Act applies before 19 June 2019, it is to be read as if the heading of Division I of Chapter IV of Title III of Book V of Part I were replaced by the following heading:

“CREDIT RELATING TO THE ACQUISITION OF SHARES ISSUED BY CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS”.

260. (1) Section 776.1.5.0.10.1 of the Act is amended, in the first paragraph,

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

“**776.1.5.0.10.1.** In this division, “acquisition period” means any of the following periods:”;

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

“(f) a period that begins on 1 March of a year after 2015 and before 2018 and ends on the last day of the month of February of the following year; or”;

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

“(g) a period that begins on 1 March of a year after 2017 and ends on the last day of the month of February of the following year.”

(2) Subsection 1 has effect from 1 March 2018.

261. (1) Section 776.1.5.0.11 of the Act is amended

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

“An individual, other than a trust, who is resident in Québec at the end of 31 December of a particular taxation year and who is not a dealer acting as an intermediary or firm underwriter may deduct from the individual’s tax otherwise payable for the particular year under this Part an amount equal to the product obtained by multiplying the percentage specified in the second paragraph by the aggregate of the amounts paid by the individual in an acquisition period beginning in the particular year for the purchase, as first purchaser, of a class “A” share of the capital stock of the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1).”;

(2) by replacing “subparagraph *a* or *b*” in subparagraph *a* of the second paragraph by “any of subparagraphs *a*, *b* and *g*”;

(3) by replacing “*d* to *f*” in subparagraph *c* of the third paragraph by “*d* to *g*”.

(2) Paragraphs 2 and 3 of subsection 1 have effect from 1 March 2018.

262. Section 776.1.5.0.13 of the Act is amended, in subparagraph *b* of the first paragraph,

(1) by replacing the portion before subparagraph *i* by the following:

“(b) the corporation governed by the Act constituting Capital régional et coopératif Desjardins, before 1 March of the year following the particular year, in relation to another share of the capital stock of that corporation held by the individual.”;

(2) by replacing “section 776.1.5.0.11” in subparagraph ii by “any of sections 776.1.5.0.11, 776.1.5.0.15.2 and 776.1.5.0.15.4”.

263. (1) Section 776.1.5.0.15 of the Act is replaced by the following section:

“776.1.5.0.15. For the purposes of this division, an amount paid for the purchase of a class “A” share of the capital stock of the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) consists solely of the issue price paid in respect of that share.”

(2) Subsection 1 has effect from 1 March 2018. However, where section 776.1.5.0.15 of the Act applies before 19 June 2019, it is to be read without reference to “class “A””.

264. (1) The Act is amended by inserting the following division after section 776.1.5.0.15:

“DIVISION II

“CREDITS RELATING TO THE EXCHANGE OF SHARES ISSUED BY CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS

“776.1.5.0.15.1. In this division,

“conversion period” means a period that begins on 1 March of a year subsequent to the year 2017 and preceding the year 2021 and that ends on the last day of the month of February of the following year;

“promise to purchase by way of exchange” has the meaning assigned by section 8.1 of the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1).

“776.1.5.0.15.2. Subject to section 776.1.5.0.15.3, an individual, other than a trust, who is resident in Québec at the end of 31 December of a taxation year and who is not a dealer acting as an intermediary or firm underwriter may deduct from the individual’s tax otherwise payable for the year under this Part, if the individual encloses the document described in the second paragraph with the fiscal return the individual is required to file for the year under section 1000, an amount equal to the lesser of \$1,500 and the product obtained by multiplying by 10% the aggregate of all amounts each of which is the value of the consideration the individual has undertaken to pay, in the form of a share, under a promise to purchase by way of exchange, which promise the individual made at a particular time, before 19 June 2019, in a conversion period beginning in the year.

The document to which the first paragraph refers is a copy of the prescribed form the individual received from the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) in respect of the consideration described in that paragraph.

For the purposes of the first paragraph, the value of the consideration that an individual has undertaken to pay, in the form of a share, under a promise to purchase by way of exchange corresponds to the amount determined in respect of the individual, in relation to that promise, under subparagraph *a* of subparagraph 2 of the second paragraph of section 10.1 of the Act constituting Capital régional et coopératif Desjardins.

“776.1.5.0.15.3. No individual may deduct, from the individual’s tax otherwise payable for a particular taxation year, an amount under section 776.1.5.0.15.2, where the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1), before 1 March of the year following the particular year, in relation to a share of its capital stock held by the individual,

(a) redeemed the share in accordance with paragraph 1 or 4 of section 12 of that Act; or

(b) purchased the share in accordance with the purchase by agreement policy approved by the Minister of Finance under the second paragraph of section 11 of that Act, except where the purchase is made in accordance with a provision of that policy under which the corporation may purchase by agreement a share it issued because no amount was deducted in respect of the share under any of sections 776.1.5.0.11, 776.1.5.0.15.2 and 776.1.5.0.15.4.

“776.1.5.0.15.4. Subject to section 776.1.5.0.15.5, an individual, other than a trust, who is resident in Québec at the end of 31 December of a taxation year and who is not a dealer acting as an intermediary or firm underwriter may deduct from the individual’s tax otherwise payable for the year under this Part, if the individual encloses the document described in the second paragraph with the fiscal return the individual is required to file for the year under section 1000, an amount equal to the lesser of \$1,500 and the product obtained by multiplying by 10% the aggregate of all amounts each of which is the value of the consideration the individual paid, in the form of a share, in a conversion period beginning in the year for the purchase, as first purchaser, of a class “B” share of the capital stock of the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1).

The document to which the first paragraph refers is a copy of the prescribed form the individual received from the corporation governed by the Act constituting Capital régional et coopératif Desjardins in respect of the consideration described in that paragraph.

For the purposes of the first paragraph, the value of the consideration paid, in the form of a share, by an individual corresponds to the amount determined in respect of the individual, in relation to that consideration, under subparagraph *b* of subparagraph 2 of the second paragraph of section 10.1 of the Act constituting Capital régional et coopératif Desjardins.

“776.1.5.0.15.5. No individual may deduct, from the individual’s tax otherwise payable for a particular taxation year, an amount under section 776.1.5.0.15.4 in respect of the value of a consideration the individual paid in the conversion period described in the first paragraph of that section for the purchase of a class “B” share of the capital stock of the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1), where, as the case may be,

(a) the individual paid the consideration in fulfilment of a promise to purchase by way of exchange;

(b) the individual requested, during that conversion period or within the following 30 days, the redemption of the class “B” share in accordance with paragraph 3 of section 12 of the Act constituting Capital régional et coopératif Desjardins; or

(c) the corporation governed by the Act constituting Capital régional et coopératif Desjardins, before 1 March of the year following the particular year, in relation to another share of its capital stock held by the individual,

i. redeemed the share in accordance with paragraph 1 or 4 of section 12 of that Act, or

ii. purchased the share in accordance with the purchase by agreement policy approved by the Minister of Finance under the second paragraph of section 11 of that Act, otherwise than under a provision of that policy that allows the corporation to purchase by agreement a share it issued because no amount was deducted in respect of the share under any of sections 776.1.5.0.11, 776.1.5.0.15.2 and 776.1.5.0.15.4.”

(2) Subsection 1 has effect from 1 March 2018. However, where Division II of Chapter IV of Title III of Book V of Part I of the Act applies before 19 June 2019,

(1) the heading of that division is to be read as if “Credits relating” were replaced by “Credit relating”; and

(2) that division is to be read without reference to sections 776.1.5.0.15.4 and 776.1.5.0.15.5 of the Act.

265. (1) Section 776.1.7 of the Act is amended by replacing paragraph *a* of the definition of “excluded corporation” in the first paragraph by the following paragraph:

“(a) a corporation that is exempt from tax under Book VIII; or”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

266. (1) Section 776.1.27 of the Act is amended by replacing “\$66,667” in paragraph *a* of the definition of “qualified wages” by “\$75,000”.

(2) Subsection 1 applies to a taxation year that ends after 20 December 2017 in respect of qualified wages incurred after that date. However, where section 776.1.27 of the Act applies to such a taxation year that includes that date, it is to be read as if “\$75,000” in paragraph *a* of the definition of “qualified wages” were replaced by the aggregate of

(1) the amount obtained by multiplying \$66,667 by the proportion that the number of days in the taxation year that precede 21 December 2017 is of the number of days in the taxation year; and

(2) the amount obtained by multiplying \$75,000 by the proportion that the number of days in the taxation year that follow 20 December 2017 is of the number of days in the taxation year.

267. (1) Section 776.41.5 of the Act is amended by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) A is the aggregate of all amounts each of which is an amount that the individual’s eligible spouse for the taxation year may deduct under this Book in computing the eligible spouse’s tax otherwise payable for the year under this Part, other than an amount deductible under any of sections 752.0.10.0.3, 752.0.10.0.9, 752.0.10.6.1, 752.12, 776.1.5.0.17 and 776.1.5.0.18; and

“(b) B is the tax otherwise payable of the individual’s eligible spouse for the taxation year, computed without reference to the deductions provided for in this Book, except those provided for in sections 752.0.10.0.3, 752.0.10.0.9, 752.0.10.6.1, 752.12, 776.1.5.0.17 and 776.1.5.0.18.”

(2) Subsection 1 applies from the taxation year 2018.

268. (1) Section 776.41.21 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) B is the person’s tax otherwise payable for the year under this Part, computed by taking into account only the amounts that the person may deduct under sections 752.0.0.1, 752.0.1, 752.0.7.4, 752.0.10.0.3, 752.0.10.0.5, 752.0.10.0.7, 752.0.10.0.9, 752.0.10.6 to 752.0.10.6.2, 752.0.11, 752.0.13.1, 752.0.13.1.1, 752.0.14, 752.0.18.3, 752.0.18.8, 776.1.5.0.17, 776.1.5.0.18 and 776.41.14.”

(2) Subsection 1 applies from the taxation year 2018.

269. (1) Section 776.60 of the Act is amended

(1) by striking out the first paragraph;

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

“For the purposes of section 776.51 and subject to the second paragraph, an amount otherwise deductible by the individual for the year in computing the individual’s taxable income or the individual’s taxable income earned in Canada, as the case may be, other than an amount referred to in this Title, must be equal to the amount that would otherwise be deductible were it not for this Book.”

(2) Subsection 1 has effect from 1 January 2018.

270. (1) Section 776.65 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) the amount deducted under any of sections 752.0.0.1 to 752.0.10.0.9, 752.0.14, 752.0.18.3 to 752.0.18.15, 776.1.5.0.17, 776.1.5.0.18 and 776.41.14 in computing the individual’s tax payable for the year under this Part; or”.

(2) Subsection 1 applies from the taxation year 2018.

271. (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.11.10, II.12.1 to II.17.1, II.17.3 to II.20 and II.25 to II.27 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 2016. However,

(1) where section 779 of the Act applies to the taxation year 2016, it is to be read as if “II.11.10” and “II.25 to II.27” were replaced by “II.11.9” and “II.25”, respectively; and

(2) where section 779 of the Act applies to the taxation year 2017, it is to be read as if “II.11.10” were replaced by “II.11.9”.

272. (1) Section 782 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) in Chapters I.0.1 to I.0.2.0.4 and I.0.3 of Title I of Book V;”.

(2) Subsection 1 has effect from 1 January 2018.

273. (1) Section 785.1 of the Act is amended by replacing subparagraph iii of paragraph *b* by the following subparagraph:

“iii. property that is included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) in respect of a business carried on by the taxpayer in Canada at the time of disposition, and”.

(2) Subsection 1 has effect from 1 January 2017.

274. (1) Section 785.2 of the Act is amended by replacing subparagraph ii of subparagraph *b* of the first paragraph by the following subparagraph:

“ii. capital property used in, property included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) in respect of or property included in the inventory of, a business carried on by the taxpayer through an establishment in Canada at the particular time;”.

(2) Subsection 1 has effect from 1 January 2017.

275. (1) Section 832.14 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) no amount paid or payable to a stakeholder in connection with the disposition, alteration or dilution of the stakeholder’s ownership rights in the particular corporation may be included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1);”.

(2) Subsection 1 has effect from 1 January 2017.

276. (1) Section 832.25 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**832.25.** For the purposes of sections 6.2, 21.2 to 21.3.1, 83.0.3, 93.3.1 and 93.4, Division X.1 of Chapter III of Title III of Book III, sections 175.9, 222 to 230.0.0.2, 237 to 238.1, 308.0.1 to 308.6, 384, 384.4, 384.5, 418.26 to 418.30 and 485 to 485.18, paragraph *d* of section 485.42, sections 564.2 to 564.4.2 and 727 to 737, paragraph *f* of section 772.13 and section 776.1.5.6, control of an insurance corporation and each corporation controlled by it is deemed not to be acquired solely because of the acquisition of shares of the capital stock of the insurance corporation, in connection with the demutualization of the insurance corporation, by a particular corporation that at a particular time becomes a holding corporation in connection with the demutualization where, immediately after the particular time;”.

(2) Subsection 1 has effect from 1 January 2017.

277. Section 835 of the Act is amended by replacing “, 570 and 736.1” in the portion before subparagraph *b* of the first paragraph by “and 570”.

278. (1) Section 851.22.42 of the Act is amended

(1) by striking out subparagraph *ii* of paragraph *a*;

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

“(c) for the purpose of applying sections 93.3.1, 175.9 and 238.1 in relation to any property that was disposed of by the affiliate, after the dissolution or winding-up of the affiliate, the entrant bank is deemed to be the same corporation as, and a continuation of, the affiliate.”

(2) Subsection 1 has effect from 1 January 2017.

279. (1) Section 905.0.3 of the Act is amended by replacing the portion of the definition of “specified year” in the first paragraph before paragraph *a* by the following:

““specified year” for a disability savings plan of a beneficiary means a calendar year, other than an excluded year, that is either the particular calendar year in which a physician or specialized nurse practitioner licensed to practise under the laws of a province (or of the jurisdiction where the beneficiary resides) certifies in writing that the beneficiary’s state of health is such that, in the professional opinion of the physician or specialized nurse practitioner, the beneficiary is not likely to survive more than five years, or”.

(2) Subsection 1 applies in respect of a certification made after 7 September 2017.

280. (1) Section 905.0.4.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“If, in respect of a beneficiary under a registered disability savings plan, a physician or specialized nurse practitioner licensed to practise under the laws of a province (or of the jurisdiction where the beneficiary resides) certifies in writing that the beneficiary’s state of health is such that, in the professional opinion of the physician or specialized nurse practitioner, the beneficiary is not likely to survive more than five years, the holder of the plan elects in prescribed form and provides the election and the certification of the physician or of the specialized nurse practitioner, as the case may be, in respect of the beneficiary under the plan to the issuer of the plan, and the issuer notifies the Minister of the election in a manner and format acceptable to the Minister, the plan becomes a specified disability savings plan at the time the notification is received by the Minister.”

(2) Subsection 1 applies in respect of a certification made after 7 September 2017.

281. Section 908 of the Act is amended, in the French text,

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

“*b*) l’enfant, le petit-fils ou la petite-fille du rentier qui, immédiatement avant son décès, était financièrement à sa charge.”;

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

“Pour l’application du paragraphe *b* du premier alinéa, un enfant, un petit-fils ou une petite-fille du rentier est présumé ne pas être financièrement à sa charge au moment de son décès si le revenu de l’enfant, du petit-fils ou de la petite-fille, pour l’année d’imposition précédant l’année d’imposition dans laquelle le rentier est décédé, était supérieur au montant déterminé selon la formule prévue au paragraphe 1.1 de l’article 146 de la Loi de l’impôt sur le revenu (Lois révisées du Canada (1985), chapitre 1, 5^e supplément) pour cette année précédente.”

282. Section 965.0.19 of the Act is amended, in the French text,

(1) by replacing paragraph *b* of the definition of “survivant admissible” in the first paragraph by the following paragraph:

“*b*) soit l’enfant, le petit-fils ou la petite-fille du participant qui était financièrement à sa charge.”;

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

“Pour l’application de la définition de l’expression « survivant admissible » prévue au premier alinéa, un enfant, un petit-fils ou une petite-fille du participant est présumé ne pas être financièrement à sa charge au moment de son décès si le revenu de l’enfant, du petit-fils ou de la petite-fille, pour l’année d’imposition précédant l’année d’imposition dans laquelle le participant est décédé, était supérieur au montant déterminé selon la formule prévue au paragraphe 1.1 de l’article 146 de la Loi de l’impôt sur le revenu pour cette année précédente.”

283. (1) Section 966 of the Act is amended

(1) by replacing paragraph *b.3* by the following paragraph:

“(b.3) “premium” under a life insurance policy includes a prepaid premium under the policy which is refundable only on termination or cancellation of the policy and interest paid after 31 December 1977 to a life insurer in respect of a policy loan in respect of the policy, except such interest deductible after 31 December 1980 in accordance with sections 160 to 163.1, but does not include the portion of any amount paid under the policy with respect to an accidental death benefit, a disability benefit, an additional risk as a result of insuring a substandard life, an additional risk in respect of the conversion of a term policy into another policy after the end of the year, an additional risk under a settlement option, or an additional risk under a guaranteed insurability benefit, if

i. in the case of an annuity contract, a policy issued before 1 January 2017 or a policy in respect of which the particular time at which the policy is issued is determined under section 967.1, where the interest in the policy was last acquired after 1 December 1982, the payment is made after 31 May 1985 and, if the particular time at which the policy is issued is determined under section 967.1, before the particular time, or

ii. in the case where the individual’s interest in the policy was last acquired before 2 December 1982, subsection 9 of section 12.2 of the Income Tax Act (Revised Statutes of Canada, 1952, chapter 148) applies to the interest, the particular time at which the policy is issued is determined under section 967.1 and the payment is made in the period that starts on the later of 31 May 1985 and the first day on which that subsection 9 applies in respect of the interest and that ends at the particular time;”;

(2) by replacing subparagraph 1 of subparagraph i of paragraph *b.4* by the following subparagraph:

“(1) an amount that reduces, because of the disposition, the amount payable in respect of a policy loan in respect of the policy but, in the case where the policy is issued after 31 December 2016, the disposition is of a part of the interest and, if the particular time at which the policy is issued is determined under section 967.1, the disposition occurs at or after the particular time, only to the extent that the amount represents the portion of the loan applied, immediately after the loan, to pay a premium under the policy, as provided for under the terms and conditions of the policy,”.

(2) Subsection 1 has effect from 16 December 2014.

284. (1) Section 967 of the Act is amended by adding the following paragraph at the end:

“(d) where, in respect of a life insurance policy issued after 31 December 2016 that is an exempt policy, a death benefit, within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1), under a coverage, within the meaning of paragraph *b* of the definition of that expression in the first paragraph of that section 92.11R1, under the policy is paid at a particular time, the payment results in the termination of the coverage but not the policy and the amount of the fund value benefit, within the meaning of that section 92.11R1, paid in respect of the coverage at that time exceeds the amount determined in respect of the coverage under subparagraph 1 of subparagraph *i* of subparagraph *b* of the second paragraph of section 92.19R4 of that Regulation on the policy anniversary, within the meaning of section 92.11R1 of that Regulation, that is on, or that first follows, the date of the death of an individual whose life is insured under the coverage, a policyholder with an interest in the policy that gives rise to an entitlement of the policyholder to receive all or a portion of that excess as a policyholder, beneficiary or assignee, as the case may be, is deemed, at that time, to dispose of a part of the interest and to be entitled to receive proceeds of the disposition equal to that excess or portion, as the case may be.”

(2) Subsection 1 has effect from 16 December 2014.

285. (1) The Act is amended by inserting the following section after section 967:

“**967.1.** For the purpose of determining, as of a particular time, whether a life insurance policy (other than an annuity contract) issued before 1 January 2017 is treated as issued after 31 December 2016 for the purposes of this Title (except this section), Divisions I, II and IV of Chapter IV of Title XI of the Regulation respecting the Taxation Act (chapter I-3, r. 1) and Chapter VIII of Title XXXV of that Regulation, the policy is deemed to be a policy issued at the particular time if the particular time is the first time after 31 December 2016 at which life insurance—in respect of a life, or two or more lives jointly insured, and in respect of which a particular schedule of premium or cost of insurance rates applies—is

(a) converted into another type of life insurance, other than only because of a change in premium or cost of insurance rates; or

(b) added to the policy, if the insurance (other than insurance paid for with policy dividends or that is reinstated) is medically underwritten after 31 December 2016, other than to obtain a reduction in the premium or cost of insurance rates under the policy.”

(2) Subsection 1 has effect from 16 December 2014.

286. (1) Section 971 of the Act is replaced by the following section:

“971. Where, at a particular time, a policyholder in a life insurance policy disposes in any manner whatever of the policyholder’s interest in the policy to a person with whom the policyholder is not dealing at arm’s length or disposes, by gift, by distribution from a corporation or by operation of law only, of the interest to a person, the following rules apply:

(a) the policyholder is deemed thereupon to become entitled to receive, at the particular time, proceeds of disposition equal to the greatest of

i. the value of the interest at the particular time,

ii. if the particular time is after 21 March 2016, the greater of

(1) the fair market value of the consideration given, if any, for the interest at the particular time, and

(2) the adjusted cost basis to the policyholder of the interest immediately before the particular time, and

iii. if the particular time is before 22 March 2016, an amount equal to zero;

(b) the person to whom the disposition is made is deemed to acquire the interest, at the particular time, at a cost equal to the amount determined in accordance with subparagraph *a*, in respect of the disposition;

(c) any contribution of capital to a corporation or partnership in connection with the disposition is deemed, to the extent that it exceeds the amount determined in accordance with subparagraph *i* of subparagraph *a* in respect of the disposition, not to result in a contribution of capital for the purpose of applying paragraphs *e* and *i* of section 255 at or after the particular time;

(d) any contributed surplus of a corporation that arose in connection with the disposition is deemed, to the extent that it exceeds the amount determined in accordance with subparagraph *i* of subparagraph *a* in respect of the disposition, not to be contributed surplus for the purpose of applying section 504 at or after the particular time; and

(e) if the particular time is before 22 March 2016,

i. subparagraphs *c* and *d* apply only in respect of a disposition that occurs after 31 December 1999 and only if at least one person whose life was insured under the policy before 22 March 2016 is alive on that date, and subparagraphs *c* and *d*, where they apply in respect of the disposition, are to be read as if “the particular time” were replaced by “the beginning of 22 March 2016”, and

ii. where any consideration given for the interest includes a share of the capital stock of a corporation, the share (or a share substituted for the share) is disposed of after 21 March 2016 by a taxpayer and section 517.2 applies in respect of the share disposition, then for the purpose of applying Chapter III.1 of Title IX of Book III, the adjusted cost base to the taxpayer of the share immediately before the share disposition is to be reduced by the amount determined by the formula

$$[A - (B \times A/C)]/D.$$

In the formula in the first paragraph,

(a) A is the aggregate of all amounts each of which is the fair market value at the particular time of a share of that capital stock given as consideration for the interest;

(b) B is the greater of the amount determined under subparagraph i of subparagraph a of the first paragraph in respect of the disposition of the interest and the adjusted cost basis to the policyholder of the interest immediately before the disposition of the interest;

(c) C is the fair market value at the particular time of the consideration given for the interest, if any; and

(d) D is the total number of shares of that capital stock given as consideration for the interest.

However, the first paragraph does not apply in the case of a deemed disposition described in paragraph b of section 967.”

(2) Subsection 1 has effect from 15 December 2016.

287. (1) Section 976 of the Act is amended

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

“(d) the amounts in respect of the repayment, before the particular time and after 31 March 1978, of a policy loan, without exceeding the amount determined under section 976.0.1;”;

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

“(i) in the case of an interest in a life insurance policy, other than an annuity contract, to which section 971.3 applied before the particular time, all amounts each of which is a mortality gain, within the meaning of the regulations and determined by the issuer of the policy in accordance with the regulations, in respect of the interest immediately before the end of the calendar year that ended in a taxation year that began before the particular time.”

(2) Subsection 1 has effect from 16 December 2014.

288. (1) The Act is amended by inserting the following sections after section 976:

“976.0.1. The amount to which paragraph *d* of section 976 refers in respect of a policy loan referred to in that paragraph is determined by the formula

A – B.

In the formula in the first paragraph,

(a) A is the aggregate of

i. the proceeds of the disposition in respect of the loan,

ii. if the policy is issued after 31 December 2016 and, in the case where the particular time at which the policy is issued is determined under section 967.1, the repayment is at or after the particular time, the portion of the loan applied, immediately after the loan, to pay a premium under the policy as provided for under the terms and conditions of the policy, except to the extent that the portion is described in subparagraph 1 of subparagraph i of paragraph *b.4* of section 966, and

iii. the amount described in paragraph *b* of section 976.1, but not including any payment of interest in respect of the loan; and

(b) B is the aggregate of all amounts each of which is an amount in respect of a repayment of the loan that is deductible under paragraph *k* of section 157, as it read before being struck out, or paragraph *i* of section 336, or referred to in subparagraph 2 of subparagraph ii of paragraph *a* of section 967.

“976.0.2. For the purposes of paragraph *i* of section 336 and sections 976 and 976.0.1, a particular amount is deemed to be a repayment made at a particular time by a taxpayer in respect of a policy loan in respect of a life insurance policy if

(a) the policy is issued after 31 December 2016;

(b) the taxpayer disposes of a part of the taxpayer’s interest in the policy immediately after the particular time;

(c) subparagraph i of paragraph *b.4* of section 966 applies to determine the proceeds of the disposition of the interest;

(d) the particular amount is not

i. otherwise a repayment by the taxpayer in respect of the policy loan, and

ii. described in subparagraph 1 of subparagraph i of paragraph *b.4* of section 966; and

(e) the amount payable by the taxpayer in respect of the policy loan is reduced by the particular amount as a consequence of the disposition.”

(2) Subsection 1 has effect from 16 December 2014.

289. (1) Section 976.1 of the Act is amended by adding the following paragraphs at the end:

“(h) in the case of a policy that is issued after 31 December 2016 and is not an annuity contract, the aggregate of all amounts each of which is a premium paid by or on behalf of the policyholder, or a cost of insurance charge incurred by the policyholder, before that time, and, in the case where the particular time at which the policy is issued is determined under section 967.1, at or after that latter particular time, to the extent that the premium or charge is in respect of a benefit under the policy, other than a death benefit within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1);

“(i) in the case of a policy that is issued after 31 December 2016 and is not an annuity contract, the aggregate of all amounts each of which is the policyholder’s interest in an amount paid before that time and, in the case where the particular time at which the policy is issued is determined under section 967.1, at or after that latter particular time, to the extent that the amount paid reduced the cash surrender value of the policy or the fund value of the life insurance policy, within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act, and that

i. is a death benefit, within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act, or a disability benefit under the policy, and

ii. does not result in the termination of a coverage, within the meaning of paragraph *b* of the definition of that expression in the first paragraph of that section 92.11R1, under the policy; and

“(j) in the case of a policy that is issued after 31 December 2016 and is not an annuity contract, if a death benefit, within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act, under a coverage, within the meaning of paragraph *b* of the definition of that expression in the first paragraph of that section 92.11R1, under the policy is paid before that time and, in the case where the particular time at which the policy is issued is determined under section 967.1, at or after that latter particular time, and the payment results in the termination of the coverage, the amount determined under section 976.2 with respect to the coverage.”

(2) Subsection 1 has effect from 16 December 2014.

290. (1) The Act is amended by inserting the following section after section 976.1:

“976.2. The amount to which paragraph *j* of section 976.1 refers in respect of the termination of a coverage under a policy referred to in that paragraph is determined by the formula

$$[A \times (B + C + D)/E] - F.$$

In the formula in the first paragraph,

(a) A is the adjusted cost basis of the policyholder’s interest immediately before the termination;

(b) B is the amount of the fund value of the policy, within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1), paid in respect of the coverage on the termination;

(c) C is the amount that would be the present value, determined for the purposes of Division II of Chapter IV of Title XI of the Regulation respecting the Taxation Act, on the last policy anniversary, within the meaning of section 92.11R1 of that Regulation, on or before the termination, of the fund value of the coverage, within the meaning of that section 92.11R1, if the fund value of the coverage on that policy anniversary were equal to the fund value of the coverage on the termination;

(d) D is the amount that, on the policy anniversary referred to in subparagraph *c*, would be determined under subparagraph *f* of the fourth paragraph of section 92.11R1.1 of the Regulation respecting the Taxation Act in respect of the coverage, if the death benefit under the coverage, and the fund value of the coverage, on that policy anniversary were equal to the death benefit under the coverage and the fund value of the coverage, respectively, on the termination;

(e) E is the amount that would be, on the policy anniversary referred to in subparagraph *c*, the net premium reserve, within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act, determined in respect of the policy for the purposes of Division II of Chapter IV of Title XI of that Regulation, if the fund value benefit under the policy, the death benefit under each coverage and the fund value of each coverage on that policy anniversary were equal to the fund value benefit, the death benefit under each coverage and the fund value of each coverage, respectively, under the policy on the termination; and

(f) F is the amount determined under section 977.1 in respect of a disposition before that time of the interest because of paragraph *d* of section 967 in respect of the payment in respect of the fund value benefit under the policy paid in respect of the coverage on the termination.”

(2) Subsection 1 has effect from 16 December 2014.

291. (1) Section 977.1 of the Act is amended

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

“Where a taxpayer disposes of a part of the taxpayer’s interest in an annuity contract or a life insurance policy (other than such a contract) last acquired after 1 December 1982, the adjusted cost basis to the taxpayer, immediately before the disposition, of the part is equal to the amount determined by the formula

$A \times B/C$.”;

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

“In the formula in the first paragraph,

(a) A is the adjusted cost basis to the taxpayer of the taxpayer’s interest immediately before the disposition;

(b) B is the proceeds of the disposition; and

(c) C is

i. if the policy is a policy (other than an annuity contract) issued after 31 December 2016, the amount determined by the formula

$D - E$, and

ii. in any other case, the accumulating fund with respect to the taxpayer’s interest, as determined in prescribed manner, immediately before the disposition.

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

(a) D is the interest’s cash surrender value immediately before the disposition; and

(b) E is the aggregate of all amounts each of which is an amount payable, immediately before the disposition, by the taxpayer in respect of a policy loan in respect of the policy.”

(2) Subsection 1 has effect from 16 December 2014.

292. (1) Section 998 of the Act is amended by striking out paragraph *k*.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

293. (1) Sections 999.0.1 to 999.0.5 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

294. (1) Section 999.1 of the Act is amended

(1) by replacing the portion before paragraph *a* 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, the following rules apply:”;

(2) by striking out paragraph *f*.

(2) Paragraph 1 of subsection 1 applies to a taxation year that begins after 31 December 2018.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2017.

295. (1) Section 1003 of the Act is amended by replacing “725 to 725.7” in subparagraph ii of subparagraph *b* of the first paragraph by “725 to 725.5”.

(2) Subsection 1 has effect from 1 January 2018.

296. (1) The Act is amended by inserting the following section after section 1012.4:

“1012.5. Where a taxpayer has filed the fiscal return required by section 1000 for a taxation year and where a formal demand relating to an amount that may be owed by the taxpayer under this Act for the year has been notified in accordance with the first paragraph of section 39 of the Tax Administration Act (chapter A-6.002) to a person regarding the filing of information, additional information or documents, the time limit described in paragraph *a* or *a.0.1* of subsection 2 of section 1010 for redetermining the tax, interest and penalties payable by the taxpayer and for making a reassessment or an additional assessment, in respect of the taxation year concerned, is suspended for the period that begins on the day the formal demand is notified by registered mail or by personal service and ends on the day the formal demand or the order provided for in section 39.2 of the Tax Administration Act is complied with or, in case of contestation, the day on which a final judgement is rendered in relation to the formal demand or the order and on which, if applicable, the information, additional information or documents, as the case may be, are filed in accordance with the formal demand or the order.”

(2) Subsection 1 applies in respect of a formal demand notified after 10 July 2018 or of an order issued after that date.

297. (1) Section 1029.6.0.0.1 of the Act is amended, in the second paragraph,

(1) by replacing “II.26” in the portion before subparagraph *a* by “II.27”;

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

“(b) in the case of each of Divisions II.4.2, II.5.1.1 to II.5.1.3, II.5.2, II.6.0.0.1, II.6.0.1.7, II.6.0.1.8, II.6.0.1.10, II.6.0.1.11, II.6.0.4 to II.6.0.7, II.6.0.10, II.6.0.11, II.6.2, II.6.4.2, II.6.4.2.1, II.6.5, II.6.5.3, II.6.5.6, II.6.5.7, II.6.6.1 to II.6.6.7, II.6.14.3 to II.6.14.5 and II.27, government assistance or non-government assistance does not include an amount deemed to have been paid to the Minister for a taxation year under that division;”;

(3) by inserting the following subparagraph after subparagraph *i.2*:

“(i.3) in the case of Division II.6.0.9.2, 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 assistance attributable to a workforce training program;”;

(4) by replacing subparagraph ii of subparagraph *n* by the following subparagraph:

“ii. the amount of financial assistance granted by the Ministère des Ressources naturelles et de la Faune under the Rénoclimat program or the Chauffez vert program; and”.

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2017. However, where section 1029.6.0.0.1 of the Act applies before 28 March 2018, subparagraph *b* of the second paragraph is to be read as if “to II.5.1.3” were replaced by “, II.5.1.2” and as if “II.6.0.1.11,” were struck out.

(3) Paragraph 3 of subsection 1 has effect from 1 April 2018.

(4) Paragraph 4 of subsection 1 has effect from 31 March 2018.

298. (1) The Act is amended by inserting the following section after section 1029.6.0.0.1:

“1029.6.0.0.2. A taxpayer may be deemed to have paid an amount to the Minister on account of the taxpayer’s tax payable for a taxation year under any of Divisions II to II.6.15 only to the extent that the cost, expenditure or expenses taken into account in computing that amount are reasonable in the circumstances.”

(2) Subsection 1 applies in respect of a cost, an expenditure or expenses incurred in a taxation year or a fiscal period, as the case may be, that ends after 30 June 2016.

299. (1) Section 1029.6.0.1 of the Act is amended by replacing the second paragraph by the following paragraph:

“Despite subparagraph *b* of the first paragraph, where a person or a member of a partnership may, for a taxation year, be deemed to have paid an amount to the Minister under Division II.6.0.1.11, in respect of costs under a particular contract that are incurred for the provision of services, or under Division II.6.14.2.2, in respect of costs relating to a particular contract, another taxpayer may, for any taxation year, be deemed to have paid an amount to the Minister under Division II.6.0.1.9, in respect of an expenditure, incurred in performing the particular contract, that may reasonably be considered to relate to those costs.”

(2) Subsection 1 has effect from 28 March 2018.

300. (1) Section 1029.6.0.1.2 of the Act is amended

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

“Subject to any special provisions in this chapter, a taxpayer may be deemed to have paid an amount to the Minister on account of the taxpayer’s tax payable for a particular taxation year under any of Divisions II to II.6.15 (in this paragraph referred to as the “particular division”), only if the taxpayer files with the Minister the prescribed form containing prescribed information and, if applicable, a copy of each agreement, certificate, favourable advance ruling, qualification certificate, rate schedule, receipt or report the taxpayer is required to file in accordance with that division, on or before the day that is the last of the following days:

(a) the last day of the 12-month period that follows the taxpayer’s filing-due date for the particular year; or

(b) either of the following days:

i. where a favourable advance ruling that the taxpayer is required to file with the Minister in accordance with the particular division is issued by the Société de développement des entreprises culturelles, the last day of the 3-month period that follows the date on which the ruling was given, or

ii. in any other case, the last day of the 3-month period that follows the date on which the certificate or qualification certificate that the taxpayer is required to file with the Minister in accordance with the particular division is issued.”;

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

“For the purposes of the first paragraph and subparagraph *b* of the second paragraph, a taxpayer is deemed to have filed with the Minister, within the time limit provided for in the first paragraph that is applicable to the taxpayer for a particular taxation year, a copy of the certificate, qualification certificate or favourable advance ruling which the taxpayer files with the Minister in accordance with any of Divisions II to II.6.15, if the taxpayer filed, before the expiry of that time limit, the prescribed form containing prescribed information and provided for in that division.”

(2) Paragraph 1 of subsection 1 applies to a taxation year that begins after 26 March 2015.

(3) Paragraph 2 of subsection 1 applies to a taxation year of a taxpayer for which a copy of a particular document is required to be filed with the Minister in accordance with any of Divisions II to II.6.15 of Chapter III.1 of Title III of Book IX of Part I of the Act on or before a particular date that follows 30 June 2015, provided that, if the particular date precedes 21 December 2017, the prescribed form containing prescribed information provided for in that division is filed again with the Minister for that taxation year with a copy of the particular document on or before 21 June 2018.

301. (1) Section 1029.6.0.6 of the Act is amended, in the fourth paragraph,

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

“(a.1) the amounts of \$663 and \$542 mentioned in section 1029.8.61.64;

“(b) the amount of \$24,105 mentioned in section 1029.8.61.64;”;

(2) by replacing subparagraphs *b.2* and *b.3* by the following subparagraphs:

“(b.2) the amounts of \$663 and \$542 mentioned in section 1029.8.61.85;

“(b.3) the amount of \$24,105 mentioned in section 1029.8.61.85;”;

(3) by replacing subparagraph *b.5* by the following subparagraph:

“(b.5) the amount of \$1,032 mentioned in section 1029.8.61.93;”;

(4) by inserting the following subparagraphs after subparagraph *b.5*:

“(b.5.0.1) the amount of \$542 mentioned in section 1029.8.61.96.3;

“(b.5.0.2) the amount of \$24,105 mentioned in section 1029.8.61.96.3;

“(b.5.0.3) the amount of \$203 mentioned in subparagraphs *i* and *ii* of subparagraph *a* of the second paragraph of section 1029.8.61.104;

“(b.5.0.4) the amounts of \$22,885 and \$37,225 mentioned in subparagraphs i and ii of subparagraph *b* of the second paragraph of section 1029.8.61.104;”;

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

“(c) the amount of \$10,482 mentioned in the definition of “eligible child” in section 1029.8.67;”;

(6) by inserting the following subparagraph after subparagraph *c*:

“(c.1) the amounts of \$5,085, \$9,660 and \$13,220 mentioned in the definition of “qualified child care expense” in section 1029.8.67;”;

(7) by replacing subparagraphs *d* and *e* by the following subparagraphs:

“(d) the amounts between \$35,950 and \$160,220 mentioned in section 1029.8.80;

“(e) the amounts between \$35,950 and \$157,545 mentioned in section 1029.8.80.3;”;

(8) by replacing subparagraph *n* by the following subparagraph:

“(n) the amount of \$584 mentioned in sections 1029.9.1, 1029.9.2 and 1029.9.2.1.”

(2) Paragraphs 1 to 7 of subsection 1 apply from the taxation year 2019. However, where section 1029.6.0.6 of the Act applies to the taxation year 2019, it is to be read without reference to subparagraphs *a.1*, *b*, *b.2*, *b.3*, *b.5* to *b.5.0.4* and *c* to *e* of the fourth paragraph.

(3) Paragraph 8 of subsection 1 applies to a taxation year in which a fiscal period of a partnership that includes 31 December of a calendar year subsequent to the calendar year 2018 ends, except where it replaces “\$500” by “\$584” in relation to sections 1029.9.1 and 1029.9.2 of the Act, in which case it applies to a taxation year that ends after 30 December 2019. However, where section 1029.6.0.6 of the Act applies to a taxation year in which a fiscal period of a partnership that includes 31 December 2019 ends or, as the case may be, a taxation year that includes that date, it is to be read without reference to subparagraph *n* of the fourth paragraph.

302. (1) Section 1029.6.0.6.2 of the Act is amended

(1) by replacing “2016” in the first paragraph by “2019”;

(2) by replacing subparagraphs *a* to *c* of the second paragraph by the following subparagraphs:

“(a) the amounts of \$121, \$139, \$292, \$372, \$567, \$687 and \$1,719, wherever they are mentioned in section 1029.8.116.16;

“(b) the amount of \$34,800 mentioned in section 1029.8.116.16; and

“(c) the amount of \$21,105 mentioned in section 1029.8.116.34.”

(2) Subsection 1 applies to a period that begins after 30 June 2019. In addition, where section 1029.6.0.6.2 of the Act applies to the period that began on 1 July 2017 or the one that began on 1 July 2018, it is to be read without reference to subparagraph *c* of the second paragraph.

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

(1) by replacing “*b.6, b.7, d to f*” in the first paragraph by “*b.5.0.2, b.5.0.4, b.6, b.7, c.1 to f*”;

(2) by replacing “*b.5 to b.5.5*” in the second paragraph by “*b.5, b.5.0.1, b.5.0.3, b.5.1 to b.5.5*”.

(2) Subsection 1 applies from the taxation year 2020.

304. (1) Section 1029.6.1 of the Act is amended by replacing paragraph *a* of the definition of “tax-exempt corporation” by the following paragraph:

“(a) is exempt from tax under Book VIII;”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

305. Section 1029.8.0.0.1 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**1029.8.0.0.1.** A taxpayer may be deemed to have paid to the Minister an amount on account of the taxpayer’s tax payable for a taxation year under section 1029.7 or 1029.8 in respect of an expenditure that is a portion of a consideration referred to in any of subparagraphs *c, e, g* and *i* of the first paragraph of that section, only if, within the time limit provided for in that paragraph that applies to the taxpayer for the year, the taxpayer files with the Minister the prescribed form referred to in the first paragraph of section 1029.6.0.1.2 and containing the following information:”.

306. (1) Section 1029.8.1 of the Act is amended by replacing subparagraph *i* of paragraph *k* by the following subparagraph:

“i. exempt from tax under Book VIII;”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

307. Section 1029.8.16.1.4 of the Act is amended by replacing subparagraphs *a* to *c* of the first paragraph by the following subparagraphs:

“(a) all or part of a qualified expenditure that the taxpayer has made in Québec, that can reasonably be attributed to such research and development directly undertaken by the taxpayer in that year and that the taxpayer has paid;

“(b) all or part of a qualified expenditure that the taxpayer has made in Québec under a contract entered into with a person or partnership with which the taxpayer was not dealing at arm’s length at the time the contract was entered into, that can reasonably be attributed to such research and development directly undertaken by the person or partnership on behalf of the taxpayer in that year and that the taxpayer has paid; and

“(c) 80% of an amount representing all or part of a qualified expenditure that the taxpayer has made in Québec under a contract entered into with a person or partnership with which the taxpayer was dealing at arm’s length at the time the contract was entered into, that can reasonably be attributed to such research and development directly undertaken by the person or partnership on behalf of the taxpayer in that year and that the taxpayer has paid.”

308. Section 1029.8.16.1.5 of the Act is amended by replacing subparagraphs *a* to *c* of the first paragraph by the following subparagraphs:

“(a) all or part of a qualified expenditure that the particular partnership has made in Québec, that can reasonably be attributed to such research and development directly undertaken by the particular partnership in that fiscal period and that the particular partnership has paid;

“(b) all or part of a qualified expenditure that the particular partnership has made in Québec under a contract entered into with a person or another partnership with which a member of the particular partnership was not dealing at arm’s length at the time the contract was entered into, that can reasonably be attributed to such research and development directly undertaken by the person or the other partnership on behalf of the particular partnership in that fiscal period and that the particular partnership has paid; and

“(c) 80% of an amount representing all or part of a qualified expenditure that the particular partnership has made in Québec under a contract entered into with a person or another partnership with which all the members of the particular partnership were dealing at arm’s length at the time the contract was entered into, that can reasonably be attributed to such research and development directly undertaken by the person or the other partnership on behalf of the particular partnership in that fiscal period and that the particular partnership has paid.”

309. (1) Section 1029.8.21.17 of the Act is amended by replacing paragraph *a* of the definition of “qualified corporation” in the first paragraph by the following paragraph:

“(a) a corporation that is exempt from tax for the year under Book VIII; or”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

310. (1) Section 1029.8.33.2 of the Act is amended, in the first paragraph,

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

““qualified expenditure” made by an eligible taxpayer in a taxation year or by a qualified partnership in a fiscal period means an expenditure incurred by the taxpayer in the taxation year or by the partnership in the fiscal period, as the case may be, in respect of an eligible trainee, within the framework of a qualified training period, that is related to a business carried on by the taxpayer or partnership in Québec, and that corresponds to the amount determined in accordance with section 1029.8.33.3 in respect of the eligible trainee for a week completed in the taxation year or fiscal period, as the case may be;”;

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

““Native person”, at a particular time in a qualified training period, means a person who, at that time, is

(a) an Indian registered under the Indian Act (Revised Statutes of Canada, 1985, chapter I-5); or

(b) an Inuit beneficiary under the Act respecting Cree, Inuit and Naskapi Native persons (chapter A-33.1);”;

(3) by replacing paragraph *a* of the definition of “qualified corporation” by the following paragraph:

“(a) a corporation that is exempt from tax for the year under Book VIII; or”.

(2) Paragraph 1 of subsection 1 applies in respect of an expenditure incurred in a taxation year or a fiscal period, as the case may be, that ends after 30 June 2016.

(3) Paragraph 2 of subsection 1 applies in respect of a qualified expenditure incurred after 27 March 2018 in relation to a qualified training period that begins after that date.

(4) Paragraph 3 of subsection 1 applies to a taxation year that begins after 31 December 2018.

311. (1) Section 1029.8.33.3 of the Act is amended

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

“ii. the amount obtained by multiplying the number of hours, determined under section 1029.8.33.4, devoted by an eligible supervisor to the supervision of an eligible trainee during the week within the framework of the qualified training period by \$35 if the qualified training period begins after 27 March 2018, and \$30 in any other case; and”;

(2) by replacing the fifth and sixth paragraphs by the following paragraphs:

“The weekly limit referred to in the first paragraph is \$700 if the qualified training period begins after 27 March 2018, \$600 if the qualified training period begins after 31 December 2006 and before 28 March 2018, and \$500 in any other case.

The hourly rate referred to in the first paragraph is \$21 if the qualified training period begins after 27 March 2018, \$18 if the qualified training period begins after 31 December 2006 and before 28 March 2018, and \$15 in any other case.”

(2) Subsection 1 applies in respect of a qualified expenditure incurred after 27 March 2018 in relation to a qualified training period that begins after that date.

312. (1) Section 1029.8.33.4.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the amounts of “\$700”, “\$600” and “\$500” in the fifth paragraph of section 1029.8.33.3 are to be replaced by the amounts of “\$875”, “\$750” and “\$625”, respectively; and”.

(2) Subsection 1 applies in respect of a qualified expenditure incurred after 27 March 2018 in relation to a qualified training period that begins after that date.

313. (1) Section 1029.8.33.4.3 of the Act is amended by inserting the following paragraph after paragraph *a*:

“(a.1) the amount of “\$700” in the fifth paragraph of section 1029.8.33.3 is to be replaced by an amount of “\$875” or, if section 1029.8.33.4.1 applies, the amount of “\$875” that, because of section 1029.8.33.4.1, replaces that amount of “\$700” is itself to be replaced by an amount of “\$1,225”; and”.

(2) Subsection 1 applies in respect of a qualified expenditure incurred after 27 March 2018 in relation to a qualified training period that begins after that date.

314. (1) Section 1029.8.33.7.2 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

“(a) where the eligible taxpayer referred to in either of those sections is a qualified corporation, the percentage of 12% mentioned in the first paragraph of that section is to be replaced,

i. where the qualified expenditure is made in respect of an eligible trainee who is an immigrant, a Native person or a disabled person, or who is serving a qualified training period in an establishment of the trainee’s employer that is situated in an eligible region, by a percentage of 32% in respect of that expenditure, and

ii. in any other case, by a percentage of 24%; and

“(b) where the eligible taxpayer referred to in either of those sections is an individual (other than a tax-exempt individual) and the qualified expenditure is made in respect of an eligible trainee who is an immigrant, a Native person or a disabled person, or who is serving a qualified training period in an establishment of the trainee’s employer that is situated in an eligible region, the percentage of 12% mentioned in the first paragraph of that section is to be replaced, in respect of that expenditure, by a percentage of 16%.”

(2) Subsection 1 applies in respect of a qualified expenditure incurred after 27 March 2018 in relation to a qualified training period that begins after that date.

315. (1) Section 1029.8.33.7.3 of the Act is amended, in the first paragraph,

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

“i. where the student trainee is an immigrant, a Native person or a disabled person, or is serving a qualified training period in an establishment of the trainee’s employer that is situated in an eligible region, by a percentage of 50%, and”;

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

“i. where the student trainee is an immigrant, a Native person or a disabled person, or is serving a qualified training period in an establishment of the trainee’s employer that is situated in an eligible region, by a percentage of 25%, and”.

(2) Subsection 1 applies in respect of a qualified expenditure incurred after 27 March 2018 in relation to a qualified training period that begins after that date.

316. (1) Section 1029.8.33.11.1 of the Act is amended by replacing paragraph *a* of the definition of “excluded corporation” in the first paragraph by the following paragraph:

“(a) is exempt from tax for the year under Book VIII; or”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

317. (1) The Act is amended by inserting the following division after section 1029.8.33.11.20:

“DIVISION II.5.1.3

“CREDIT FOR THE TRAINING OF WORKERS EMPLOYED BY SMALL AND MEDIUM-SIZED BUSINESSES

“§1. — *Interpretation and general rules*

“1029.8.33.11.21. In this division,

“eligible employee” of an eligible employer for a taxation year or a fiscal period, as the case may be, means an employee of an establishment of the employer situated in Québec, other than an excluded employee at a particular time in that year or fiscal period, who meets the following conditions:

(a) the employee holds, in the year or fiscal period, a full-time employment requiring at least 26 hours of work per week, for an expected minimum period of 40 weeks; and

(b) the employee’s duties, for the year or fiscal period, consist in undertaking or directly supervising activities of the eligible employer in an establishment of that employer situated in Québec;

“eligible employer” means a qualified corporation for a taxation year or a qualified partnership for a fiscal period the total payroll of which is, for the taxation year or fiscal period, less than \$7,000,000;

“eligible training” means training taken by an eligible employee with a recognized educational institution but does not include a course taken because the eligible employer is required to comply with a law or regulation;

“eligible training fees” of an eligible employer for a taxation year or a fiscal period, as the case may be, means, subject to the second paragraph, the aggregate of all amounts each of which is the salary or wages, computed on an hourly basis, incurred after 27 March 2018 and before 1 January 2023 by the eligible employer in respect of an eligible employee for that year or fiscal period, to the extent that the salary or wages are payable in currency and are attributable to an eligible training period of the eligible employee;

“eligible training period” of an eligible employee means, subject to the third paragraph, all of the hours included in a standard workweek of the eligible employee during which the employee is released from his or her regular duties to attend eligible training;

“excluded corporation” for a taxation year means a corporation that

(a) is exempt from tax for the year under Book VIII; or

(b) would be exempt from tax for the year under section 985, but for section 192;

“excluded employee” of an eligible employer at a particular time means,

(a) where the employer is a corporation, an employee who is, at that time, a specified shareholder of the corporation or, where the corporation is a cooperative, a specified member of the corporation;

(b) where the employer is a partnership, an employee who

i. is, at that time, a specified shareholder or specified member, as the case may be, of a member of that partnership, or

ii. is not, at that time, dealing at arm’s length with a member of the partnership, or with a specified shareholder or specified member, as the case may be, of that member;

(c) an employee in respect of whom it may reasonably be considered that one of the purposes for which the employee works for the eligible employer would be to allow, but for this paragraph, the employer or a corporation that is a member of the employer to be deemed to have paid, in respect of the employee, an amount to the Minister under section 1029.8.33.11.22 or 1029.8.33.11.23, as the case may be; or

(d) an employee in respect of whom it may reasonably be considered that the conditions of employment with the eligible employer have been changed mainly to allow, but for this paragraph, the employer or a corporation that is a member of the employer to be deemed to have paid, in respect of the employee, an amount to the Minister under section 1029.8.33.11.22 or 1029.8.33.11.23, as the case may be, or to increase an amount that the employer or a corporation that is a member of the employer would be deemed, but for this paragraph, to have paid to the Minister under either of those sections in respect of the employee;

“qualified corporation” for a taxation year means a corporation (other than an excluded corporation for the year) that, in the year, carries on a business in Québec and has an establishment in Québec;

“qualified partnership” for a fiscal period means a partnership that, in the fiscal period, carries on a business in Québec and has an establishment in Québec;

“recognized educational institution” means an educational institution that is

(a) a secondary-level or college-level educational institution under the authority of the Ministère de l'Éducation, du Loisir et du Sport or of the Ministère de l'Enseignement supérieur, de la Recherche, de la Science et de la Technologie;

(b) an educational institution accredited for purposes of subsidies under section 77 of the Act respecting private education (chapter E-9.1);

(c) an educational institution mentioned in the list established by the Minister of Higher Education, Research, Science and Technology under any of subparagraphs 1 to 3 of the first paragraph or of the second paragraph of section 56 of the Act respecting financial assistance for education expenses (chapter A-13.3); or

(d) an educational institution operated by a person holding a permit issued, for that educational institution, by the Minister of Education, Recreation and Sports or by the Minister of Higher Education, Research, Science and Technology under section 12 of the Act respecting private education, provided that it offers a vocational education or vocational training program referred to in Chapter I of that Act;

“salary or wages” means the income computed under Chapters I and II of Title II of Book III, but does not include directors' fees, premiums, incentive bonuses, overtime compensation, other than remuneration related to eligible training, for hours done in addition to normal working hours, commissions or benefits referred to in Division II of Chapter II of Title II of Book III;

“specified member” of a corporation that is a cooperative at any time means a member having, directly or indirectly, at that time, at least 10% of the votes at a meeting of the members of the cooperative;

“total payroll” of an eligible employer for a taxation year or a fiscal period, as the case may be, means the total payroll of the eligible employer for that year or fiscal period, determined in accordance with Division I of Chapter IV of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5).

For the purposes of the definition of “eligible training fees” in the first paragraph, the following rules apply:

(a) the salary or wages incurred by an eligible employer in respect of an eligible employee for an hour included in an eligible training period are deemed to be equal to the lesser of the salary or wages otherwise determined and \$35; and

(b) where the conditions of an eligible employee’s contract of employment do not allow the employee’s salary or wages to be computed on an hourly basis, the salary or wages are deemed to be equal to the quotient obtained by dividing the employee’s salary or wages computed on an annual basis by 2,080.

For the purposes of the definition of “eligible training period” in the first paragraph, the following rules apply:

(a) the number of hours during which an employee is released from the employee’s regular duties to attend eligible training that are included in a standard workweek of the employee is deemed to be equal to the lesser of that number of hours otherwise determined and 40; and

(b) the number of hours determined in accordance with subparagraph *a*, in relation to an eligible employee of an eligible employer, for all of the eligible employee’s standard workweeks that are included in a taxation year or fiscal period of the eligible employer, as the case may be, is deemed to be equal to the lesser of that number of hours otherwise determined and 520.

“§2. — *Credits*

“1029.8.33.11.22. An eligible employer that is a qualified corporation for a taxation year, incurs eligible training fees in the year and encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the fourth paragraph, to have paid to the Minister on the eligible employer’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the product obtained by multiplying the amount of the eligible training fees, to the extent that those fees have been paid, by the rate determined in respect of the eligible employer for the year in accordance with the second paragraph.

The rate to which the first paragraph refers for a taxation year of the eligible employer is

(a) where the eligible employer's total payroll for the year does not exceed \$5,000,000, 30%; and

(b) where the eligible employer's total payroll for the year exceeds \$5,000,000 and is less than \$7,000,000, the amount by which 30% exceeds the rate determined by the formula

$$30\% [(A - \$5,000,000)/\$2,000,000].$$

In the formula in the second paragraph, A is the eligible employer's total payroll for the year.

For the purpose of computing the payments that an eligible employer 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 where they refer to that subparagraph *a*, the employer 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.

“1029.8.33.11.23. Where, in a fiscal period, an eligible employer that is a qualified partnership incurs eligible training fees, each corporation, other than an excluded corporation, that is a member of that partnership at the end of the fiscal period and encloses the prescribed form containing prescribed information with the fiscal return the corporation is required to file under section 1000 for the corporation's taxation year in which the fiscal period ends is deemed, subject to the fourth 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 the product obtained by multiplying the corporation's share of the eligible training fees, to the extent that those fees have been paid, by the rate determined in respect of the eligible employer for the fiscal period in accordance with the second paragraph.

The rate to which the first paragraph refers for a fiscal period of the eligible employer is

(a) where the eligible employer's total payroll for the fiscal period does not exceed \$5,000,000, 30%; and

(b) where the eligible employer's total payroll for the fiscal period exceeds \$5,000,000 and is less than \$7,000,000, the amount by which 30% exceeds the rate determined by the formula

$$30\% [(A - \$5,000,000)/\$2,000,000].$$

In the formula in the second paragraph, A is the eligible employer's total payroll for the fiscal period.

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 where they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of the corporation's tax payable for the year under this Part and of the corporation's tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

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

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

For the purposes of the first paragraph, the corporation's share of eligible training fees incurred by an eligible employer that is a qualified partnership in a fiscal period is equal to the agreed proportion of the fees in respect of the corporation for the fiscal period.

“1029.8.33.11.24. For the purpose of computing the amount that is deemed to have been paid to the Minister by a corporation, for a taxation year, under section 1029.8.33.11.22 or 1029.8.33.11.23, the following rules apply:

(a) the amount of the salary or wages considered in the corporation's eligible training fees referred to in the first paragraph of section 1029.8.33.11.22 is to be reduced, if applicable, by the amount of any government assistance or non-government assistance, attributable to the salary or 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

(b) the corporation's share of the salary or wages considered in the eligible training fees referred to in the first paragraph of section 1029.8.33.11.23 of a qualified partnership of which the corporation is a member, for a fiscal period of the partnership that ends in the corporation's taxation year, is to be reduced, if applicable,

i. by the corporation's share of the amount of any government assistance or non-government assistance, attributable to the salary or wages, that the qualified partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of any government assistance or non-government assistance, attributable to the salary or wages, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period.

For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the corporation's share, for the qualified partnership's fiscal period, of the amount of any government assistance or non-government assistance that the qualified partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“1029.8.33.11.25. Where, in respect of salary or wages considered in the eligible training fees incurred by a qualified corporation in a taxation year or by a qualified partnership in a fiscal period in relation to eligible training, a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the eligible training, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the following rules apply:

(a) for the purpose of computing the amount that is deemed to have been paid to the Minister, for the taxation year, by the qualified corporation under section 1029.8.33.11.22, the amount of the salary or wages is to be reduced by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the qualified corporation's filing-due date for the taxation year; and

(b) for the purpose of computing the amount that is deemed to have been paid to the Minister under section 1029.8.33.11.23 by a corporation that is a member of the qualified partnership for the corporation's taxation year in which the fiscal period ends, the corporation's share of the salary or wages is to be reduced, if applicable,

i. by the corporation's share of the amount of the benefit or advantage that a partnership or a person, other than a person referred to in subparagraph ii, has obtained, is entitled to obtain or may reasonably expect to obtain, on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of the benefit or advantage that the corporation or a person with whom it does not deal at arm's length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period.

For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the corporation's share, for the qualified partnership's fiscal period, of the amount of the benefit or advantage that a partnership or a person has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“1029.8.33.11.26. Where, before 1 January 2025, a corporation pays, in a taxation year (in this section referred to as the “repayment year”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *a* of the first paragraph of section 1029.8.33.11.24, salary or wages considered in the eligible training fees of the corporation for a particular taxation year for the purpose of computing the amount that the corporation is deemed to have paid to the Minister for the particular taxation year under section 1029.8.33.11.22, the corporation is deemed, if the corporation encloses the prescribed form containing prescribed information with the fiscal return the corporation is required to file for the repayment year under section 1000, to have paid to the Minister on the corporation's balance-due day for the repayment year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the amount that the corporation would be deemed to have paid to the Minister for the particular taxation year under section 1029.8.33.11.22, in respect of the eligible training fees, if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular taxation year, the amount of any government assistance or non-government assistance referred to in subparagraph *a* of the first paragraph of section 1029.8.33.11.24, exceeds the aggregate of

(*a*) the amount that the corporation is deemed to have paid to the Minister under section 1029.8.33.11.22 for the particular taxation year in respect of the eligible training fees; and

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

“1029.8.33.11.27. Where, before 1 January 2025, a partnership pays, in a fiscal period (in this section referred to as the “fiscal period of repayment”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.33.11.24, a corporation’s share of the salary or wages considered in the partnership’s eligible training fees for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.33.11.23, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if the corporation is a member of the partnership at the end of the fiscal period of repayment and if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.33.11.23 for its taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(a) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.33.11.23, for its taxation year in which the particular fiscal period ends, in respect of the partnership’s eligible training fees, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.33.11.24; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.33.11.28. Where, before 1 January 2025, a corporation is a member of a partnership at the end of a fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) and pays, in the fiscal period of repayment, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.33.11.24, its share of the salary or wages considered in the partnership’s eligible training fees for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.33.11.23, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.33.11.23 for its taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(a) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.33.11.23 for its taxation year in which the particular fiscal period ends, in respect of the share, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the corporation, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.33.11.24; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.33.11.29. For the purposes of sections 1029.8.33.11.26 to 1029.8.33.11.28, an amount of assistance is deemed to be repaid by a corporation or a partnership, as the case may be, at a particular time, pursuant to a legal obligation, if that amount

(a) reduced, because of section 1029.8.33.11.24, salary or wages considered in eligible training fees or the share of a corporation that is a member of the partnership of the salary or wages considered in such fees, for the purpose of computing the amount that the corporation or the corporation that is a member of the partnership is deemed to have paid to the Minister for a taxation year under section 1029.8.33.11.22 or 1029.8.33.11.23;

(b) was not received by the corporation or partnership; and

(c) ceased at the particular time to be an amount that the corporation or partnership could reasonably expect to receive.”

(2) Subsection 1 has effect from 28 March 2018.

318. (1) Section 1029.8.34 of the Act is amended

(1) by replacing subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of “qualified expenditure for services rendered outside the Montréal area” in the first paragraph by the following subparagraphs:

“(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph ii or in paragraph *b* of the definition of “expenditure for services rendered outside the Montréal area” in respect of a taxation year for which the corporation is a qualified corporation, or of any other assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph i of subparagraph *c* of the first paragraph of section 1129.2, up to the product obtained by multiplying the conversion factor determined in respect of the property under the ninth paragraph by the amount of the tax under Part III.1 that the corporation is required to pay in a taxation year preceding the year because of that subparagraph i in relation to that assistance, and

“(3) the amount by which the aggregate of all amounts each of which is, for a taxation year preceding the year and in respect of the property, the corporation’s expenditure for services rendered outside the Montréal area or an amount determined under subparagraph 2, exceeds the amount by which the aggregate of all amounts each of which is the corporation’s qualified expenditure for services rendered outside the Montréal area in respect of the property, for a taxation year before the end of which an application for an advance ruling or, in the absence of such an application, an application for a certificate was filed in respect of that property with the Société de développement des entreprises culturelles and which precedes the year, exceeds the product obtained by multiplying the conversion factor determined in respect of the property under the ninth paragraph by the aggregate of all amounts each of which is tax that the corporation is required to pay under Part III.1 for a year preceding the year because of subparagraph i of subparagraph c of the first paragraph of section 1129.2, in relation to assistance referred to in subparagraph ii, exceeds”;

(2) by replacing subparagraph ii of paragraph b of the definition of “qualified expenditure for services rendered outside the Montréal area” in the first paragraph by the following subparagraph:

“ii. the amount by which the aggregate of all amounts each of which is the corporation’s qualified expenditure for services rendered outside the Montréal area in respect of the property, for a taxation year before the end of which an application for an advance ruling or, in the absence of such an application, an application for a certificate was filed in respect of that property with the Société de développement des entreprises culturelles and which precedes the year, exceeds the product obtained by multiplying the conversion factor determined in respect of the property under the ninth paragraph by the aggregate of all amounts each of which is tax that the corporation is required to pay under Part III.1 in respect of the property for a taxation year preceding the year;”;

(3) by replacing subparagraphs 2 and 3 of subparagraph i of paragraph a of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph by the following subparagraphs:

“(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph ii or in paragraph b of the definition of “computer-aided special effects and animation expenditure” in respect of a taxation year for which the corporation is a qualified corporation, or of any other assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph i of subparagraph c of the first paragraph of section 1129.2, up to the product obtained by multiplying the conversion factor determined in respect of the property under the tenth paragraph by the amount of the tax under Part III.1 that the corporation is required to pay in a taxation year preceding the year because of that subparagraph i in relation to that assistance, and

“(3) the amount by which the aggregate of all amounts each of which is, for a taxation year preceding the year and in respect of the property, the corporation’s computer-aided special effects and animation expenditure or an amount determined under subparagraph 2, exceeds the amount by which the aggregate of all amounts each of which is the corporation’s qualified computer-aided special effects and animation expenditure in respect of the property, for a taxation year before the end of which an application for an advance ruling or, in the absence of such an application, an application for a certificate was filed in respect of that property with the Société de développement des entreprises culturelles and which precedes the year, exceeds the product obtained by multiplying the conversion factor determined in respect of the property under the tenth paragraph by the aggregate of all amounts each of which is tax that the corporation is required to pay under Part III.1 for a year preceding the year because of subparagraph i of subparagraph c of the first paragraph of section 1129.2, in relation to assistance referred to in subparagraph ii, exceeds”;

(4) by replacing subparagraph ii of paragraph b of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph by the following subparagraph:

“ii. the amount by which the aggregate of all amounts each of which is the corporation’s qualified computer-aided special effects and animation expenditure in respect of the property, for a taxation year before the end of which an application for an advance ruling or, in the absence of such an application, an application for a certificate was filed in respect of that property with the Société de développement des entreprises culturelles and which precedes the year, exceeds the product obtained by multiplying the conversion factor determined in respect of the property under the tenth paragraph by the aggregate of all amounts each of which is tax that the corporation is required to pay under Part III.1 in respect of the property for a taxation year preceding the year;”;

(5) by replacing the portion of the definition of “labour expenditure” in the first paragraph before paragraph a by the following:

““labour expenditure” of a corporation for a taxation year in respect of a property that is a Québec film production means, subject to the second paragraph, the aggregate of the following amounts included in the production cost, cost or capital cost, as the case may be, of the property to the corporation:”;

(6) by replacing subparagraphs ii and iii of paragraph *b* of the definition of “labour expenditure” in the first paragraph by the following subparagraphs:

“ii. a particular corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not a corporation referred to in subparagraph iv, a corporation described in paragraph *a.2* or *a.4* of the definition of “qualified corporation” (in this definition referred to as an “excluded corporation”), or a corporation that is not dealing at arm’s length with an excluded corporation, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation’s eligible employees who rendered services as part of the production of the property,

“iii. despite subparagraph ii, a particular corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not dealing at arm’s length with an excluded corporation, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation’s eligible employees who rendered services exclusively at the post-production stage of the property,”;

(7) by replacing subparagraphs ii and iii of paragraph *b.1* of the definition of “labour expenditure” in the first paragraph by the following subparagraphs:

“ii. a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not an excluded corporation, or a corporation that is not dealing at arm’s length with an excluded corporation, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property,

“iii. despite subparagraph ii, a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not dealing at arm’s length with an excluded corporation, to the extent that that portion of the remuneration is reasonably attributable to services rendered exclusively at the post-production stage of the property, or”;

(8) by replacing subparagraphs ii and iii of paragraph *b.2* of the definition of “labour expenditure” in the first paragraph by the following subparagraphs:

“ii. a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not an excluded corporation, or a corporation that is not dealing at arm’s length with an excluded corporation, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property,

“iii. despite subparagraph ii, a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not dealing at arm’s length with an excluded corporation, to the extent that that portion of the remuneration is reasonably attributable to services rendered exclusively at the post-production stage of the property, or”;

(9) by replacing “conversion factor applicable to the property, specified in the eleventh paragraph,” 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 “conversion factor determined in respect of the property under the twelfth paragraph”;

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

““eligible online video service” means an online video service that carries other pre-screened or pre-qualified content, is accessible in Québec, has Québec as part of its target audience and is considered to be an acceptable online service for the purposes of Public Notice 2017-01 of the Canadian Audio-Visual Certification Office;”;

(11) by replacing paragraph *a.1* of the definition of “qualified corporation” in the first paragraph by the following paragraph:

“(a.1) a corporation that, at any time in the year or during the 24 months preceding the year, would be controlled by a particular person, if each share of the capital stock of a corporation owned by a person not resident in Québec were owned by that particular person;”;

(12) by inserting the following paragraphs after paragraph *a.3* of the definition of “qualified corporation” in the first paragraph:

“(a.4) a corporation that, at any time in the year or during the 24 months preceding the year, is an eligible online video service provider;

“(a.5) a corporation that, at any time in the year or during the 24 months preceding the year, is not dealing at arm’s length with another corporation that is an eligible online video service provider, unless the corporation holds, for that year, a qualification certificate issued by the Société de développement des entreprises culturelles for the purposes of this division; or”;

(13) by replacing subparagraphs 3 and 4 of subparagraph i of subparagraph *c.1* of the second paragraph by the following subparagraphs:

“(3) by a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is described in paragraph *a.2* or *a.4* of the definition of “qualified corporation” (in this subparagraph *c.1* referred to as an “excluded corporation”), for services rendered as part of the production of the property, or

“(4) by a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not dealing at arm’s length with an excluded corporation for services rendered at a stage of production of the property that is not the post-production stage;”;

(14) by replacing subparagraphs iv and v of subparagraph *c.1* of the second paragraph by the following subparagraphs:

“iv. the aggregate of all amounts each of which is equal to 65% of the portion of the remuneration paid to a corporation that has an establishment in Québec, that is a party to a subcontract arising from the particular contract and that, at the time that portion of the remuneration is incurred, is an excluded corporation, for services rendered as part of the production of the property, and

“v. the aggregate of all amounts each of which is equal to 65% of the portion of the remuneration paid to a corporation that has an establishment in Québec, that is a party to a subcontract arising from the particular contract and that, at the time that portion of the remuneration is incurred, is not dealing at arm’s length with a corporation that is an excluded corporation, for services rendered at a stage of production of the property that is not the post-production stage;”;

(15) by striking out subparagraph *a* of the fourth paragraph;

(16) by replacing subparagraph *b* of the fifth paragraph by the following subparagraph:

“(b) an expenditure that would, but for this subparagraph, be a labour expenditure of a corporation for a particular taxation year in respect of a property that is a Québec film production or would constitute production costs directly attributable to the production of such a property, such expenditure being otherwise incurred in the particular year, and that is outstanding at the particular time the corporation first files with the Minister the prescribed form containing prescribed information provided for in the first paragraph of section 1029.8.35 for that particular year, in respect of the property, or, in the absence of such filing with the Minister, on the corporation’s filing-due date for that particular year, is deemed not to be incurred in the particular year and to be incurred in a subsequent taxation year if that expenditure is paid in that subsequent year and after the particular time or after that filing-due date, as the case may be, or in the taxation year that immediately follows that subsequent year and before the time the corporation first files with the Minister that prescribed form for that subsequent year, in respect of the property.”;

(17) by replacing the ninth paragraph by the following paragraph:

“For the purpose of determining the qualified expenditure for services rendered outside the Montréal area of a corporation in respect of a property for a taxation year, the conversion factor applicable to the property is the factor determined by the formula

1/A.”;

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

“For the purpose of determining the qualified computer-aided special effects and animation expenditure of a corporation in respect of a property for a taxation year, the conversion factor applicable to the property is the factor determined by the formula

$1/B$.”;

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

“For the purpose of determining the qualified labour expenditure of a corporation in respect of a property for a taxation year, the conversion factor applicable to the property is the factor determined by the formula

$1/(C + D)$.”;

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

“In the formulas in the ninth, tenth and twelfth paragraphs,

(a) A is the percentage applicable to the amount of the qualified expenditure for services rendered outside the Montréal area for a taxation year in respect of the property that was used to determine the amount deemed to be paid in respect of the property for that year under subparagraph *a.1* of the first paragraph of section 1029.8.35;

(b) B is the percentage applicable to the amount of the qualified computer-aided special effects and animation expenditure for a taxation year in respect of the property that was used to determine the amount deemed to be paid in respect of the property for that year under subparagraph *b* of the first paragraph of section 1029.8.35;

(c) C is the percentage applicable to the amount of the qualified labour expenditure for a taxation year in respect of the property that was used to determine the amount deemed to be paid in respect of the property for that year under subparagraph *a* of the first paragraph of section 1029.8.35; and

(d) D is the percentage applicable to the amount of the qualified labour expenditure for a taxation year in respect of the property that was used to determine the amount deemed to be paid in respect of the property for that year under subparagraph *c* of the first paragraph of section 1029.8.35.”

(2) Paragraphs 1 to 4, 9 and 17 to 20 of subsection 1 have effect from 28 March 2017.

(3) Paragraphs 5 and 15 of subsection 1 apply in respect of an expenditure incurred in a taxation year that ends after 30 June 2016.

(4) Paragraphs 6 to 8, 10 and 12 to 14 of subsection 1 apply in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 27 March 2018.

319. (1) Section 1029.8.34.1 of the Act is amended

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

“1029.8.34.1. Despite Chapter IV of Title II of Book I, where, at any time in a taxation year that ends before 1 March 2014 or begins after 26 March 2015, a particular corporation would, but for this paragraph, be related to another corporation that is described in paragraph *a.2* or *a.4* of the definition of “qualified corporation” in the first paragraph of section 1029.8.34 (in this section and section 1029.8.34.2 referred to as the “excluded corporation”) as a consequence of the particular corporation and the excluded corporation being controlled at that time by a specified entity, within the meaning of section 1029.8.34.3, no right referred to in paragraph *b* of section 20 that is held by the specified entity in relation to shares of the capital stock of the particular corporation and the excluded corporation is to be taken into account at that time, for the purpose of determining whether the particular corporation is, at that time, not dealing at arm’s length with the excluded corporation for the purposes of the following provisions:”;

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

“(b) paragraphs *a.3* and *a.5* of the definition of “qualified corporation” in the first paragraph of section 1029.8.34; and”;

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

“Despite Chapter IV of Title II of Book I, where, at any time, a particular corporation would, but for this paragraph, be deemed to be related to an excluded corporation under subsection 2 of section 19 as a consequence of the particular corporation and the excluded corporation being related at that time to the same corporation (in this paragraph referred to as the “third corporation”), no right referred to in paragraph *b* of section 20 that is held by a specified entity in relation to shares of the capital stock of the particular corporation, the excluded corporation and the third corporation is to be taken into account at that time, for the purpose of determining whether the particular corporation is, at that time, not dealing at arm’s length with the excluded corporation for the purposes of the provisions referred to in subparagraphs *a* to *c* of the first paragraph.”

(2) Subsection 1 applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 27 March 2018.

320. (1) Section 1029.8.34.2 of the Act is amended

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

“1029.8.34.2. Despite Chapter IV of Title II of Book I, where, at any time in a taxation year that ends before 1 March 2014 or begins after 26 March 2015, a particular corporation would, but for this paragraph, be related to an excluded corporation as a consequence of the particular corporation and the excluded corporation being controlled at that time by the same group of persons that includes one or more specified entities, within the meaning of section 1029.8.34.3, neither the shares of the capital stock of the particular corporation and the excluded corporation owned by any specified entity that is a member of that group, nor any right referred to in paragraph *b* of section 20 that is held by any specified entity that is a member of that group in relation to shares of the capital stock of the particular corporation and the excluded corporation is to be taken into account at that time, for the purpose of determining whether the particular corporation is, at that time, not dealing at arm’s length with the excluded corporation for the purposes of the following provisions:”;

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

“(b) paragraphs *a.3* and *a.5* of the definition of “qualified corporation” in the first paragraph of section 1029.8.34; and”;

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

“However, the first paragraph does not apply where a specified entity is a member at a particular time of a group of persons that controls several corporations, including the particular corporation and the excluded corporation, and where, at that time, the specified entity acts in concert with one or more members of that group to control those corporations.”

(2) Subsection 1 applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 27 March 2018.

321. (1) Section 1029.8.35 of the Act is amended

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

“(1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 28 March 2017, 10%,

“(2) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property before 29 March 2017 and after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, 8%, or”;

(2) by adding the following subparagraph at the end of subparagraph i of subparagraph *a.1* of the first paragraph:

“(3) in any other case, 9.1875% if the taxation year ends before 1 January 2009, or 10% if it ends after 31 December 2008, or”;

(3) by replacing subparagraphs 1 and 2 of subparagraph ii of subparagraph *a.1* of the first paragraph by the following subparagraphs:

“(1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 28 March 2017, 20%,

“(2) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property before 29 March 2017 and after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, 16%, or”;

(4) by adding the following subparagraph at the end of subparagraph ii of subparagraph *a.1* of the first paragraph:

“(3) in any other case, 19.3958% if the taxation year ends before 1 January 2009, or 20% if it ends after 31 December 2008;”;

(5) by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

“i. where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 28 March 2017, 10%,

“ii. where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property before 29 March 2017 and after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, 8%, or”;

(6) by adding the following subparagraph at the end of subparagraph *b* of the first paragraph:

“iii. in any other case,

(1) if an amount included in computing the corporation’s qualified computer-aided special effects and animation expenditure for the year in respect of the property was incurred before 1 January 2009, 10.2083%, or

(2) if subparagraph 1 does not apply, 10%; and”;

(7) by replacing subparagraph *c* of the first paragraph by the following subparagraph:

“(c) one of the following amounts:

i. where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 28 March 2017, and where the corporation encloses with the fiscal return it is required to file for the year a copy of the valid certificate issued to it by the Société de développement des entreprises culturelles in respect of the property certifying that the property qualifies for the tax credit enhancement determined by reference to public financial assistance, the amount obtained by multiplying its qualified labour expenditure by the rate determined by the formula

$$16\% \times [(32\% - A)/32\%], \text{ or}$$

ii. where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property before 29 March 2017, and where the corporation encloses with the fiscal return it is required to file for the year a copy of the valid certificate issued to it by the Société de développement des entreprises culturelles in respect of the property certifying that the property qualifies for the tax credit enhancement applicable to certain productions that do not receive an amount of financial assistance granted by a public body and that none of the amounts of assistance referred to in subparagraphs ii to viii.5 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted for the production of the property,

(1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, 8% of the corporation’s qualified labour expenditure for the year in respect of the property, or

(2) in any other case, 10% of the portion of its qualified labour expenditure for the year in respect of the property that may reasonably be considered to be attributable to a labour expenditure incurred after 31 December 2008 in respect of the property.”;

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

“In the formula in subparagraph i of subparagraph c of the first paragraph, A is the proportion that the aggregate of all amounts each of which is the amount of financial assistance granted for the production of the property and referred to in any of subparagraphs ii to viii.5 of subparagraph c of the second paragraph of section 1029.6.0.0.1 is of the aggregate of the production costs attributable to the production of the property that would be referred to in subparagraph i of paragraph b of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.34 if that subparagraph i were read as if “incurred by the corporation before the end of the year” were replaced by “incurred by the corporation”.”

(2) Subsection 1 has effect from 28 March 2017.

322. (1) Section 1029.8.35.3 of the Act is amended

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

“(a) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 28 March 2017,

i. if the favourable advance ruling given and the certificate issued in relation to the property specify that the property is a film adapted from a foreign format, 62%, or

ii. if the favourable advance ruling given and the certificate issued in relation to the property do not specify that the property is a film adapted from a foreign format, 66%.”;

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

“(a.0.1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 and before 27 March 2015 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date and before 27 March 2015, or where an application for a favourable advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de

développement des entreprises culturelles in respect of the property after 26 March 2015 and before 29 March 2017, if the favourable advance ruling given and the certificate issued in relation to the property specify that the property is a film adapted from a foreign format, 52%;”;

(3) by replacing paragraph *a.1* by the following paragraph:

“(a.1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 26 March 2015 and before 29 March 2017, if the favourable advance ruling given and the certificate issued in relation to the property do not specify that the property is a film adapted from a foreign format, 56%; or”.

(2) Subsection 1 has effect from 28 March 2017.

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

(1) by replacing the portion of the definition of “qualified film dubbing expenditure” in the first paragraph before paragraph *a* by the following:

““qualified film dubbing expenditure” of a corporation for a taxation year in respect of the production of a property that is a qualified production means, where the taxation year begins after 27 March 2018, the amount referred to in paragraph *a* and, in any other case, the lesser of”;

(2) by replacing the portion of the definition of “film dubbing expenditure” in the first paragraph before paragraph *a* by the following:

““film dubbing expenditure” of a corporation for a taxation year in respect of the production of a property that is a qualified production means, subject to the second paragraph, the aggregate of”;

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

“(b) an expenditure that would, but for this subparagraph, be a film dubbing expenditure of a corporation for a particular taxation year in respect of the production of a property, such expenditure being otherwise incurred in the particular year, and that is outstanding at the particular time the corporation first files with the Minister the prescribed form containing prescribed information provided for in the first paragraph of section 1029.8.36.0.0.2 for that particular year, in respect of the production of the property, or, in the absence of such filing with the Minister, on the corporation’s filing-due date for that particular year, is deemed not to be incurred in that particular year and to be incurred in a subsequent taxation year if that expenditure is paid in that subsequent year and after the particular time or after that filing-due date, as the case may be, or in the taxation year that immediately follows that subsequent year and before the time the corporation first files with the Minister that prescribed form for that subsequent year, in respect of the production of the property.”

(2) Paragraph 1 of subsection 1 has effect from 28 March 2018.

(3) Paragraph 2 of subsection 1 applies in respect of an expenditure incurred in a taxation year that ends after 30 June 2016.

324. (1) Section 1029.8.36.0.0.4 of the Act is amended

(1) by replacing the portion of the definition of “labour expenditure” in the first paragraph before paragraph *a* by the following:

““labour expenditure” of a corporation for a taxation year in respect of a property that is a qualified production means, subject to the second paragraph, the aggregate of”;

(2) by replacing the portion of the definition of “production costs” in the first paragraph before paragraph *a* by the following:

““production costs” to a corporation for a taxation year, in respect of a property that is a qualified production, means, subject to the third paragraph, the aggregate of”;

(3) by replacing the definition of “qualified low-budget production” in the first paragraph by the following definition:

““qualified low-budget production” for a taxation year means a property that is a production, other than a qualified production or an excluded production, in respect of which an application for an approval certificate was filed with the Société de développement des entreprises culturelles before 29 March 2017 and in respect of which the Société de développement des entreprises culturelles certifies, on the approval certificate it issues to a corporation in respect of the production, that the production is recognized as a qualified low-budget production for the purposes of this division;”;

(4) by replacing “that is” in the portion of the definition of “excluded corporation” in the first paragraph before paragraph *b* by “that”;

(5) by replacing paragraphs *b* and *c* of the definition of “excluded corporation” in the first paragraph by the following paragraphs:

“(b) is exempt from tax for the year under Book VIII;

“(c) is controlled, directly or indirectly in any manner whatever, by one or more corporations exempt from tax under Book VIII at any time in the year and whose mission is cultural;”;

(6) by replacing paragraphs *e* and *f* of the definition of “excluded corporation” in the first paragraph by the following paragraphs:

“(e) is holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission; or

“(f) is not, at any time in the year or during the 24 months preceding the year, dealing at arm’s length with another corporation holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission unless the corporation holds, for that year, a qualification certificate issued by the Société de développement des entreprises culturelles for the purposes of this division;”;

(7) by replacing the sixth paragraph by the following paragraph:

“For the purposes of this division, an expenditure that would, but for this paragraph, qualify as a corporation’s “production costs” for a particular taxation year in respect of the production of a property, such expenditure being otherwise incurred in the particular year, and that is outstanding at the particular time the corporation first files with the Minister the prescribed form containing prescribed information provided for in the first paragraph of section 1029.8.36.0.0.5 for that particular year, in respect of the property, or, in the absence of such filing with the Minister, on the corporation’s filing-due date for that particular year, is deemed not to be incurred in the particular year and to be incurred in a subsequent taxation year if that expenditure is paid in that subsequent year and after the particular time or after that filing-due date, as the case may be, or in the taxation year that immediately follows that subsequent year and before the time the corporation first files with the Minister that prescribed form for that subsequent year, in respect of the property.”

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of an expenditure or costs incurred in a taxation year that ends after 30 June 2016.

(3) Paragraph 3 of subsection 1 has effect from 29 March 2017.

325. (1) Section 1029.8.36.0.0.7 of the Act is amended

(1) by replacing the portion of the definition of “labour expenditure” in the first paragraph before paragraph *a* by the following:

““labour expenditure” of a corporation for a taxation year in respect of a property that is a qualified property means, subject to the second paragraph, the aggregate of”;

(2) by replacing paragraph *a.1* of the definition of “excluded corporation” in the first paragraph by the following paragraph:

“(a.1) a corporation that would, at any time in the year or during the 24 months preceding the year, be controlled by a particular person, if each share of the capital stock of a corporation owned by a person not resident in Québec were owned by the particular person;”;

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

“(b) an expenditure that would, but for this subparagraph, be a labour expenditure of a corporation for a particular taxation year in respect of a property that is a qualified property or would constitute production costs directly attributable to the production of such a property, such expenditure being otherwise incurred in the particular year, and that is outstanding at the particular time the corporation first files with the Minister the prescribed form containing prescribed information provided for in the first paragraph of section 1029.8.36.0.0.8 for that particular year, in respect of the property, or, in the absence of such filing with the Minister, on the corporation’s filing-due date for that particular year, is deemed not to be incurred in the particular year and to be incurred in a subsequent taxation year if that expenditure is paid in that subsequent year and after the particular time or after that filing-due date, as the case may be, or in the taxation year that immediately follows that subsequent year and before the time the corporation first files with the Minister that prescribed form for that subsequent year, in respect of the property; and”;

(4) by replacing subparagraphs *i* and *ii* of subparagraph *a* of the fourth paragraph by the following subparagraphs:

“i. the portion of the production costs, other than the production fees and administration costs, to the extent that they are included in the production cost, cost or capital cost, as the case may be, of the property to the corporation, and

“ii. the production fees and administration costs;”.

(2) Paragraphs 1 and 4 of subsection 1 apply in respect of an expenditure or costs incurred in a taxation year that ends after 30 June 2016.

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

(1) by replacing the portion of the definition of “labour expenditure” in the first paragraph before paragraph *a* by the following:

““labour expenditure” of a corporation for a taxation year in respect of a property that is a qualified performance means, subject to the second paragraph, the aggregate of the following amounts, but does not include any amount relating to the broadcasting or promotion of the property;”;

(2) by replacing paragraph *a.1* of the definition of “qualified corporation” in the first paragraph by the following paragraph:

“(a.1) a corporation that, at any time in the year or during the 24 months preceding the year, would be controlled by a particular person, if each share of the capital stock of a corporation owned by a person not resident in Québec were owned by the particular person;”;

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

“(b) an expenditure that would, but for this subparagraph, be a labour expenditure of a corporation for a particular taxation year in respect of a property that is a qualified performance or would constitute production costs directly attributable to the production of such a property, such expenditure being otherwise incurred in the particular year, and that is outstanding at the particular time the corporation first files with the Minister the prescribed form containing prescribed information provided for in the first paragraph of section 1029.8.36.0.0.11 for that particular year, in respect of the property, or, in the absence of such filing with the Minister, on the corporation’s filing-due date for that particular year, is deemed not to be incurred in the particular year and to be incurred in a subsequent taxation year if that expenditure is paid in that subsequent year and after the particular time or after that filing-due date, as the case may be, or in the taxation year that immediately follows that subsequent year and before the time the corporation first files with the Minister that prescribed form for that subsequent year, in respect of the property.”;

(4) by replacing subparagraphs *i* and *ii* of subparagraph *a* of the fourth paragraph by the following subparagraphs:

“i. the portion of the production costs, other than the production fees and administration costs, to the extent that they are included in the production cost, cost or capital cost, as the case may be, of the property to the corporation, and

“ii. the production fees and administration costs;”.

(2) Paragraphs 1 and 4 of subsection 1 apply in respect of an expenditure or costs incurred in a taxation year that ends after 30 June 2016.

327. (1) Section 1029.8.36.0.0.12.1 of the Act is amended

(1) by replacing the portion of the definition of “labour expenditure” in the first paragraph before paragraph *a* by the following:

““labour expenditure” of a corporation for a taxation year in respect of a property that is a qualified production means, subject to the second and third paragraphs, the aggregate of the following amounts, but does not include any amount relating to the promotion of the property;”;

(2) by replacing paragraph *b* of the definition of “excluded corporation” in the first paragraph by the following paragraph:

“(b) a corporation that would, at any time in the year or during the 24 months preceding the year, be controlled by a particular person, if each share of the capital stock of a corporation owned by a person not resident in Québec were owned by the particular person;”;

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

“(b) an expenditure that would, but for this subparagraph, be a labour expenditure of a corporation for a particular taxation year in respect of a property that is a qualified production or would constitute production costs directly attributable to the production of such a property, such expenditure being otherwise incurred in the particular year, and that is outstanding at the particular time the corporation first files with the Minister the prescribed form containing prescribed information provided for in the first paragraph of section 1029.8.36.0.0.12.2 for that particular year, in respect of the property, or, in the absence of such filing with the Minister, on the corporation’s filing-due date for that particular year, is deemed not to be incurred in the particular year and to be incurred in a subsequent taxation year if that expenditure is paid in that subsequent year and after the particular time or after that filing-due date, as the case may be, or in the taxation year that immediately follows that subsequent year and before the time the corporation first files with the Minister that prescribed form for that subsequent year, in respect of the property; and”;

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

“(a) the production costs directly attributable to the production of a property that is described in paragraph *a* of the definition of “qualified production” in the first paragraph are the following amounts, but do not include however the costs incurred for the promotion of the property:”.

(2) Paragraphs 1 and 4 of subsection 1 apply in respect of an expenditure or costs incurred in a taxation year that ends after 30 June 2016.

328. (1) Section 1029.8.36.0.0.12.2 of the Act is amended by replacing the third paragraph by the following paragraph:

“The amount that a corporation is deemed to have paid to the Minister, under the first paragraph, on account of its tax payable for a taxation year under this Part in respect of a property that is a qualified production 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 before 28 March 2018, must not exceed the amount by which, where the property is co-produced by the corporation and one or more other qualified corporations, the amount obtained by applying to \$350,000

the corporation's share, expressed as a percentage, of the production costs in relation to the production of the property that is specified in the favourable advance ruling given or the qualification certificate issued, as the case may be, by the Société de développement des entreprises culturelles in respect of the property or, in any other case, \$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 that 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 1129.4.0.16.2 in respect of the property for a preceding taxation year.”

(2) Subsection 1 has effect from 27 March 2018.

329. (1) Section 1029.8.36.0.0.13 of the Act is amended

(1) by replacing the portion of the definition of “labour expenditure attributable to printing and reprinting costs” in the first paragraph before paragraph *a* by the following:

““labour expenditure attributable to printing and reprinting costs” of a corporation for a taxation year, in respect of property that is an eligible work or an eligible group of works, means, subject to the third and fourth paragraphs, the aggregate of”;

(2) by replacing the portion of the definition of “labour expenditure attributable to preparation costs and digital version publishing costs” in the first paragraph before paragraph *a* by the following:

““labour expenditure attributable to preparation costs and digital version publishing costs” of a corporation for a taxation year, in respect of property that is an eligible work or an eligible group of works, means, subject to the fourth and fifth paragraphs, the aggregate of”;

(3) by replacing paragraph *a.1* of the definition of “excluded corporation” in the first paragraph by the following paragraph:

“(a.1) a corporation that would, at any time in the year or during the 24 months preceding the year, be controlled by a particular person, if each share of the capital stock of a corporation owned by a person not resident in Québec were owned by the particular person;”;

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

“(b) an expenditure that would, but for this subparagraph, be a labour expenditure attributable to printing and reprinting costs of a corporation for a particular taxation year in respect of a property that is an eligible work or an eligible group of works or a labour expenditure attributable to preparation costs and digital version publishing costs for the particular year in respect of the property or would constitute printing and reprinting costs directly attributable to the printing and reprinting of the property, preparation costs directly attributable to the preparation of the property or digital version publishing costs directly attributable to the publishing of an eligible digital version relating to the property, such expenditure being otherwise incurred in the particular year, and that is outstanding at the particular time the corporation first files with the Minister the prescribed form containing prescribed information provided for in the first paragraph of section 1029.8.36.0.0.14 for that particular year, in respect of the property, or, in the absence of such filing with the Minister, on the corporation’s filing-due date for that particular year, is deemed not to be incurred in the particular year and to be incurred in a subsequent taxation year if that expenditure is paid in that subsequent year and after the particular time or after that filing-due date, as the case may be, or in the taxation year that immediately follows that subsequent year and before the time the corporation first files with the Minister that prescribed form for that subsequent year, in respect of the property; and”;

(5) by replacing subparagraph *b* of the seventh paragraph by the following subparagraph:

“(b) the publishing fees and administration costs pertaining to the property; and”.

(2) Paragraphs 1, 2 and 5 of subsection 1 apply in respect of an expenditure or costs incurred in a taxation year that ends after 30 June 2016.

330. (1) Section 1029.8.36.0.3.8 of the Act is amended by replacing the portion of the definition of “qualified labour expenditure” in the first paragraph before paragraph *a* by the following:

““qualified labour expenditure” of a corporation for a taxation year in respect of a property that is a multimedia title means, subject to the second paragraph, the aggregate of”.

(2) Subsection 1 applies in respect of an expenditure incurred in a taxation year that ends after 30 June 2016.

331. (1) Section 1029.8.36.0.3.18 of the Act is amended by replacing the portion of the definition of “qualified labour expenditure” in the first paragraph before paragraph *a* by the following:

““qualified labour expenditure” of a qualified corporation for a taxation year means, subject to the second paragraph, the aggregate of”.

(2) Subsection 1 applies in respect of an expenditure incurred in a taxation year that ends after 30 June 2016.

332. (1) The Act is amended by inserting the following division after section 1029.8.36.0.3.87:

“DIVISION II.6.0.1.11

“CREDIT FOR THE DIGITAL TRANSFORMATION OF PRINT MEDIA

“§1. — Interpretation and general rules

“1029.8.36.0.3.88. In this division,

“eligibility period” means the period that begins on 28 March 2018 and ends on 31 December 2022;

“eligible digital conversion activity” that relates to an eligible media means an activity (other than an excluded activity) that

(*a*) is an information system development activity, a technological infrastructure integration activity, or an activity relating to the maintenance or upgrade of such a system or infrastructure that is incidental to such a development or integration activity, as the case may be, including an interactive decision aid development activity or a tool providing an image of the current state of the eligible media publishing business for data analysis purposes, but excluding any activity using such an aid or tool on a day-to-day basis; and

(*b*) is directly related to the start or continuation of the digital conversion of the eligible media;

“eligible digital conversion contract” to which a corporation or a partnership is a party means a contract in respect of which a certificate has been issued to the corporation or partnership for the purposes of this division;

“eligible digital conversion costs” of a corporation or a partnership for a taxation year or a fiscal period, as the case may be, means the total of

(*a*) the aggregate of all amounts each of which is the qualified wages incurred by the corporation in the year, or by the partnership in the fiscal period, in respect of an eligible employee of the corporation or partnership for all or part of the year or fiscal period, to the extent that such wages are paid; and

(b) the aggregate of all amounts each of which is a qualified expenditure of the corporation for the year, or of the partnership for the fiscal period, in respect of an eligible digital conversion contract to which it is a party, to the extent that the amount of the costs composing such an expenditure are paid;

“eligible employee” of a corporation or a partnership for all or part of a taxation year or fiscal period, as the case may be, means an individual in respect of whom the following conditions are met:

(a) in all or part of the year or fiscal period, the individual is an employee of the corporation or partnership (other than an excluded employee) who reports for work at an establishment of the corporation or partnership situated in Québec; and

(b) a certificate has been issued, for the purposes of this division, to the corporation or partnership, for the year or fiscal period, according to which the individual is recognized as an eligible employee for all or part of the year or fiscal period;

“eligible media” of a corporation or a partnership, for a taxation year or a fiscal period, as the case may be, means a media whose name is specified in a certificate that has been issued, for the purposes of this division, to the corporation or partnership for the year or fiscal period;

“eligible right of use” attributed to a corporation or a partnership, in relation to a property of another person or partnership, means a right of use or licence that is granted to the corporation or partnership in relation to the property, under an eligible digital conversion contract, and that is attributable, in whole or in part, to the carrying out of eligible digital conversion activities relating to an eligible media of the corporation or partnership and relates to an establishment of the corporation or partnership situated in Québec in which the eligible media is produced or from which it is disseminated;

“eligible services” supplied to a corporation or a partnership means the services that another person or partnership renders to the corporation or partnership, under an eligible digital conversion contract, and in respect of which the following conditions are met:

(a) the services consist in eligible digital conversion activities that relate, in whole or in part, to an eligible media of the corporation or partnership and to an establishment of the corporation or partnership situated in Québec in which the eligible media is produced or from which it is disseminated; and

(b) the services may reasonably be attributed to the wages that the other person or partnership has incurred and paid in respect of its employees of an establishment situated in Québec or could be so attributed if the other person or partnership had such employees;

“excluded activity” means

(a) the management or operation of a computer system, an application or a technological infrastructure;

(b) the operation of a customer relations management service;

(c) the management or operation of a marketing information system designed to raise the visibility of the eligible media and promote it to an existing or potential clientele; and

(d) any other management or operation activity carried on to produce or disseminate the eligible media;

“excluded corporation” for a taxation year means

(a) a corporation that is exempt from tax for the year under Book VIII; or

(b) a corporation that would be exempt from tax for the year under section 985, but for section 192;

“excluded employee” in all or part of a taxation year of a corporation, or of a fiscal period of a partnership, means

(a) where the employer is a corporation, an employee who is a specified shareholder of the corporation in the year; or

(b) where the employer is a partnership, an employee who is a specified shareholder of a member of the partnership in the member’s taxation year in which the fiscal period ends, or an employee who does not deal at arm’s length with a member of the partnership or with such a specified shareholder at any time in the fiscal period;

“qualified corporation” for a taxation year means a corporation (other than an excluded corporation) that, in the year

(a) carries on a business in Québec and has an establishment in Québec; and

(b) produces and disseminates one or more eligible media;

“qualified expenditure” of a corporation or a partnership, for a taxation year or a fiscal period, in respect of an eligible digital conversion contract to which it is a party, means 80% of the aggregate of all amounts each of which is the costs provided for in the contract and incurred by the corporation or partnership, in all or part of the year or fiscal period, as the case may be, that is included in the eligibility period for the acquisition or lease of a qualified property, the supply of eligible services or the attribution of an eligible right of use, to the extent that those costs are reasonably attributable to eligible digital conversion activities that relate to an eligible media of the corporation or partnership for the year or fiscal period;

“qualified partnership” for a fiscal period means a partnership that, in the fiscal period

- (a) carries on a business in Québec and has an establishment in Québec; and
- (b) produces and disseminates one or more eligible media;

“qualified property” acquired or leased by a corporation or a partnership means a property in respect of which the following conditions are met:

- (a) the property is acquired or leased by the corporation or partnership under an eligible digital conversion contract;
- (b) before being acquired or leased by the corporation or partnership, the property has not been used for any purpose whatsoever nor acquired for use or lease for a purpose other than its lease to the corporation or partnership;
- (c) the corporation or partnership begins to use the property within a reasonable time after its acquisition or the beginning of its lease; and
- (d) the property is used exclusively or almost exclusively by the corporation or partnership, on the one hand, to carry out eligible digital conversion activities that relate, in whole or in part, to an eligible media of the corporation or partnership and, on the other hand, in an establishment of the corporation or partnership situated in Québec in which the eligible media is produced or from which it is disseminated;

“qualified wages” incurred by a corporation in a taxation year, or by a partnership in a fiscal period, in respect of an eligible employee, means the wages incurred by the corporation or partnership, in all or part of the year or fiscal period, as the case may be, that is included in the eligibility period, in respect of the individual where the individual is recognized as an eligible employee of the corporation or partnership, to the extent that the wages may reasonably be attributed to eligible digital conversion activities relating to an eligible media of the corporation or partnership for the year or fiscal period;

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

For the purposes of the definition of “qualified expenditure” in the first paragraph, the following rules are taken into account:

- (a) costs provided for in an eligible digital conversion contract that are incurred for the acquisition of a qualified property may be included in the aggregate of the amounts described in that definition only if the property is acquired before 1 January 2022 and if they are costs included in computing the capital cost of the property, otherwise than under section 180 or 182; and

(b) costs provided for in an eligible digital conversion contract that are incurred for the lease of a qualified property may be included in the aggregate of the amounts described in that definition only to the extent that they are deductible in computing the income of the corporation or partnership under this Part.

For the purposes of the definition of “eligible employee” in the first paragraph, the following rules are taken into account:

(a) where, during all or part of a taxation year or fiscal period, an employee reports for work at an establishment of a corporation or partnership situated in Québec and at an establishment of the corporation or partnership situated outside Québec, the employee is deemed, for that period,

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 or partnership situated outside Québec; and

(b) where, during all or part of a taxation year or fiscal period, an employee is not required to report for work at an establishment of a corporation or partnership 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.

“1029.8.36.0.3.89. For the purposes of this division, the digital conversion costs limit of a qualified corporation or of a qualified partnership for a taxation year or a fiscal period, as the case may be, is equal to

(a) where the qualified corporation or qualified partnership is not a member of an associated group in the year or fiscal period, \$20,000,000; or

(b) in any other case,

i. the amount attributed for the year to the qualified corporation, or for the fiscal period to the qualified partnership, pursuant to the agreement described in section 1029.8.36.0.3.90 that is enclosed with the fiscal return that is required to be filed under section 1000 by the qualified corporation for the year or by a corporation that is a member of the qualified partnership for the corporation’s taxation year in which the fiscal period ends, or

ii. if no amount is attributed under the agreement to which subparagraph i refers or in the absence of such an agreement, zero.

“1029.8.36.0.3.90. The agreement to which subparagraph i of paragraph *b* of section 1029.8.36.0.3.89 refers is the agreement under which all the qualified corporations and qualified partnerships that are members of the associated group in the year or fiscal period attribute for the year or fiscal period, in the prescribed form, to one or more of their number, for the purposes of this division, one or more amounts the total of which does not exceed \$20,000,000.

Where the aggregate of the amounts attributed, in respect of a taxation year or fiscal period, pursuant to an agreement described in the first paragraph and entered into by the qualified corporations and qualified partnerships that are members of an associated group in the year or fiscal period exceeds \$20,000,000, the amount determined under subparagraph i of paragraph *b* of section 1029.8.36.0.3.89 in respect of each of those corporations or partnerships for the taxation year or fiscal period, as the case may be, is deemed, for the purposes of this division, to be equal to the amount obtained by multiplying \$20,000,000 by the proportion that the amount that was attributed to the corporation or partnership in the agreement, in respect of the year or fiscal period, is of the aggregate of the amounts that were so attributed.

“1029.8.36.0.3.91. Where qualified corporations or qualified partnerships are part, in a taxation year or fiscal period, of an associated group and where a corporation (other than an excluded corporation) that is a member of that group or of any of those qualified partnerships fails to file with the Minister the agreement to which subparagraph i of paragraph *b* of section 1029.8.36.0.3.89 refers within 30 days after notice in writing by the Minister has been sent to such a corporation that such an agreement is required for the purposes of any assessment of tax under this Part or for the determination of another amount, the Minister shall, for the purposes of this division, attribute an amount to one or more of those qualified corporations or qualified partnerships for the taxation year or fiscal period, which amount or the aggregate of which amounts, as the case may be, must be equal to \$20,000,000, and in such a case, despite subparagraph ii of that paragraph *b*, the digital conversion costs limit of each of those qualified corporations or qualified partnerships that are members of that group, for the year or fiscal period, is equal to the amount so attributed to it.

“1029.8.36.0.3.92. Despite sections 1029.8.36.0.3.89 to 1029.8.36.0.3.91, the following rules apply:

(a) where a corporation or partnership that is a member of an associated group (in this paragraph referred to as the “first entity”) has more than one taxation year or fiscal period, as the case may be, ending in the same calendar year and is associated in at least two of those taxation years or fiscal periods with another corporation or partnership that is a member of the group and that has a taxation year or fiscal period, as the case may be, ending in that calendar year, the digital conversion costs limit of the first entity for each particular

taxation year or particular fiscal period that ends in the calendar year in which it is associated with the other corporation or partnership and after the first taxation year or fiscal period ending in that calendar year and after 27 March 2018 is, subject to paragraph *b*, an amount equal to the lesser of

i. its digital conversion costs limit for that first taxation year or fiscal period, determined without reference to this section, and

ii. its digital conversion costs limit for the particular taxation year or particular fiscal period, determined without reference to this section;

(*b*) where the taxation year of a corporation or the fiscal period of a partnership has fewer than 51 weeks and paragraph *c* does not apply, the digital conversion costs limit of the corporation or partnership for the year or fiscal period, as the case may be, is equal to the amount obtained by multiplying its digital conversion costs limit for the year or fiscal period, determined without reference to this paragraph, by the proportion that the number of days in the year or fiscal period is of 365; and

(*c*) where only a part of the taxation year of a corporation or of the fiscal period of a partnership is included in the eligibility period, the digital conversion costs limit of the corporation for the year, or of the partnership for the fiscal period, is equal to the amount obtained by multiplying its digital conversion costs limit for the year or fiscal period, determined without reference to this paragraph, by the proportion that the number of days in the part of the year or fiscal period is of the number of days in the year or fiscal period.

“1029.8.36.0.3.93. Where it may reasonably be considered that one of the main reasons for the separate existence of two or more corporations or partnerships in a taxation year or fiscal period, as the case may be, is to cause a qualified corporation or a corporation that is a member of a qualified partnership to be deemed to have paid an amount to the Minister under this division for that year or for the taxation year in which the fiscal period ends or to increase an amount that such a corporation is deemed to have paid to the Minister under this division for such a year, those corporations or partnerships are deemed, for the purposes of this division, to be associated with each other in the year or fiscal period, as the case may be.

“1029.8.36.0.3.94. For the purposes of sections 1029.8.36.0.3.89 to 1029.8.36.0.3.92, “associated group” in a taxation year or a fiscal period means all the qualified corporations and qualified partnerships that are associated with each other in the year or fiscal period, as the case may be.

“1029.8.36.0.3.95. For the purposes of this division, a corporation’s share of an amount, in relation to a partnership of which the corporation is a member at the end of a fiscal period, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“§2. — *Credits*

“**1029.8.36.0.3.96.** A qualified corporation for a taxation year that encloses the documents described in the third paragraph with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the second 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 35% of the lesser of

- (a) its eligible digital conversion costs for the year; and
- (b) its digital conversion costs limit for the year.

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

- (a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and
- (b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date for the purpose of computing that payment.

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

- (a) the prescribed form containing prescribed information; and
- (b) a copy of
 - i. any certificate issued to the corporation for the year in respect of a media business for the purposes of this division,
 - ii. any certificate issued to the corporation, for the purposes of this division, in respect of a contract,
 - iii. any contract referred to in subparagraph ii,
 - iv. any certificate issued to the corporation for the year in respect of an individual for the purposes of this division, and
 - v. the agreement referred to in section 1029.8.36.0.3.90, if applicable.

“1029.8.36.0.3.97. A corporation (other than an excluded corporation) that is a member of a qualified partnership at the end of a fiscal period of the qualified partnership that ends in a taxation year and that encloses the documents described in the third paragraph with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the second paragraph, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to 35% of the lesser of

(a) its share of the partnership’s eligible digital conversion costs for the fiscal period; and

(b) its share of the partnership’s digital conversion costs limit for the fiscal period.

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

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

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

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

(a) the prescribed form containing prescribed information; and

(b) a copy of

i. any certificate issued to the partnership for the fiscal period in respect of a media business for the purposes of this division,

ii. any certificate issued to the partnership, for the purposes of this division, in respect of a contract,

iii. any contract referred to in subparagraph ii,

iv. any certificate issued to the partnership for the fiscal period in respect of an individual for the purposes of this division, and

v. the agreement referred to in section 1029.8.36.0.3.90, if applicable.

“1029.8.36.0.3.98. Despite section 1029.8.36.0.3.96, no amount may be deemed to have been paid to the Minister by a qualified corporation for a taxation year in respect of the portion of its eligible digital conversion costs for the year that corresponds to the portion of a qualified expenditure of the corporation that relates to the acquisition costs of a qualified property that the corporation incurred, where, at any time on or before the date described in the second paragraph, the property ceases, otherwise than by reason of its loss, the involuntary destruction of the property by fire, theft or water, a major breakdown of the property or its obsolescence, to be used exclusively or almost exclusively by the corporation, on the one hand, to carry out eligible digital conversion activities that relate, in whole or in part, to an eligible media of the corporation and, on the other hand, in an establishment of the corporation situated in Québec in which the eligible media is produced or from which it is disseminated.

The date to which the first paragraph refers is the earlier of

(a) the 730th day of the period that begins on the date of the acquisition of the property by the corporation; and

(b) the corporation’s filing-due date for the year.

For the purposes of the first paragraph, where, at any time, a corporation disposes of a qualified property for proceeds of disposition equal to or greater than 10% of the cost of acquiring it, the corporation is deemed not to have ceased to use, at that time, the property by reason of its obsolescence.

In this section, a print media is deemed to be an eligible media for a particular period that follows the last day of the eligibility period, if the conditions of section 18.4 of Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) are met in its respect for that period.

“1029.8.36.0.3.99. Despite section 1029.8.36.0.3.97, no amount may be deemed to have been paid to the Minister by a corporation for the taxation year in which a fiscal period of a partnership of which the corporation is a member ends, in respect of the portion of the partnership’s eligible digital conversion costs for the fiscal period that corresponds to the portion of a qualified expenditure of the partnership that relates to the acquisition costs of a qualified property that the partnership incurred, where, at any time on or before the date described in the second paragraph, the property ceases, otherwise than by reason of its loss, the involuntary destruction of the property by fire, theft or water, a major breakdown of the property or its obsolescence, to be used exclusively or almost exclusively by the partnership, on the one hand, to carry out eligible digital conversion activities that relate, in whole or in part, to an eligible media of the partnership and, on the other hand, in an establishment of the partnership situated in Québec in which the eligible media is produced or from which it is disseminated.

The date to which the first paragraph refers is the earlier of

- (a) the 730th day of the period that begins on the date of the acquisition of the property by the partnership; and
- (b) the corporation's filing-due date for the year.

For the purposes of the first paragraph, where, at any time, a partnership disposes of a qualified property for proceeds of disposition equal to or greater than 10% of the cost of acquiring it, the partnership is deemed not to have ceased to use, at that time, the property by reason of its obsolescence.

In this section, a print media is deemed to be an eligible media for a particular period that follows the last day of the eligibility period, if the conditions of section 18.4 of Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) are met in its respect for that period.

“§3. — *Government assistance, non-government assistance and other particulars*

“**1029.8.36.0.3.100.** For the purpose of computing the amount that a qualified corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.0.3.96, in respect of its eligible digital conversion costs for the year, the following rules apply:

- (a) the amount of the qualified wages incurred by the corporation in the year in respect of an eligible employee, included in those eligible digital conversion costs, is to be reduced, where applicable, by the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to those 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 year; and

- (b) the amount of the corporation's qualified expenditure for the year, in respect of an eligible digital conversion contract, included in those eligible digital conversion costs, is to be determined by reducing, where applicable, the costs that were taken into consideration in computing the qualified expenditure and that were incurred by the corporation for the acquisition or lease of a qualified property, the supply of eligible services or the attribution of an eligible right of use, as the case may be, by the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to those costs, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for the year.

“1029.8.36.0.3.101. For the purpose of computing the amount that a corporation that is a member of a qualified partnership is deemed to have paid to the Minister under section 1029.8.36.0.3.97 for the taxation year in which a fiscal period of the partnership ends, in respect of the partnership’s eligible digital conversion costs for that fiscal period, the following rules apply:

(a) the amount of the qualified wages incurred by the partnership in the fiscal period in respect of an eligible employee, included in those eligible digital conversion costs, is to be reduced, where applicable, by the total of

i. the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to those wages, that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of that fiscal period, and

ii. the aggregate of all amounts each of which is the product obtained by multiplying an amount of government assistance or non-government assistance, attributable to those wages, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the partnership’s fiscal period, by the reciprocal of the agreed proportion in respect of the corporation for that fiscal period; and

(b) the amount of the partnership’s qualified expenditure for the fiscal period, in respect of an eligible digital conversion contract, included in those eligible digital conversion costs, is to be determined by reducing, where applicable, the costs that were taken into consideration in computing the qualified expenditure and that were incurred by the partnership for the acquisition or lease of a qualified property, the supply of eligible services or the attribution of an eligible right of use, as the case may be, by the total of

i. the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to those costs, that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of that fiscal period, and

ii. the aggregate of all amounts each of which is the product obtained by multiplying an amount of government assistance or non-government assistance, attributable to those costs, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the partnership’s fiscal period, by the reciprocal of the agreed proportion in respect of the corporation for that fiscal period.

“1029.8.36.0.3.102. Where, before 1 January 2025, a corporation pays in a taxation year (in this section referred to as the “repayment year”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of section 1029.8.36.0.3.100, the corporation’s eligible digital conversion costs for a particular taxation year, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.96 for the particular year, the corporation is deemed, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file 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 under section 1029.8.36.0.3.96 for the particular year if any amount of assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the aggregate of the amounts of assistance described in paragraph *a* or *b* of section 1029.8.36.0.3.100 to which it relates, exceeds the aggregate of

(*a*) the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.96 for the particular year; and

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

“1029.8.36.0.3.103. Where, before 1 January 2025, a partnership pays in a fiscal period (in this section referred to as the “fiscal period of repayment”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *i* of paragraph *a* or *b* of section 1029.8.36.0.3.101, the partnership’s eligible digital conversion costs for a particular fiscal period, for the purpose of computing the amount that a corporation that is a member of the partnership is deemed to have paid to the Minister under section 1029.8.36.0.3.97, in respect of its share of those costs, for its taxation year in which the particular fiscal period ended (in this section referred to as the “particular year”), the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if the corporation is a member of the partnership at the end of the fiscal period of repayment and if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.36.0.3.97 for the particular year, in respect of its share of those costs, exceeds the total of

(a) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.0.3.97 for the particular year, in respect of its share of the partnership's eligible digital conversion costs for the particular fiscal period, if the agreed proportion in respect of the corporation for that fiscal period were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of such assistance repaid by the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of such assistance repaid by the partnership at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the aggregate of the amounts of assistance described in subparagraph i of paragraph *a* or *b* of section 1029.8.36.0.3.101 to which it relates; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.36.0.3.104. Where, before 1 January 2025, a corporation that is a member of a partnership at the end of a fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) pays, in that fiscal period, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, in the manner described in subparagraph ii of paragraph *a* or *b* of section 1029.8.36.0.3.101, the partnership's eligible digital conversion costs for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.97, in respect of its share of those costs, for its taxation year in which the particular fiscal period ended (in this section referred to as the “particular year”), the corporation is deemed to have paid to the Minister on the corporation's balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.36.0.3.97 for the particular year, in respect of its share of those costs, exceeds the total of

(a) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.0.3.97 for the particular year, in respect of its share of the partnership's eligible digital conversion costs for the particular fiscal period, if the agreed proportion in respect of the corporation for that fiscal period were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of such assistance repaid by the corporation, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount obtained by multiplying the reciprocal of the agreed proportion, in respect of the corporation for the fiscal period of repayment, by an amount of such assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the aggregate described in subparagraph ii of paragraph *a* or *b* of section 1029.8.36.0.3.101 to which it relates; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.36.0.3.105. For the purposes of sections 1029.8.36.0.3.102 to 1029.8.36.0.3.104, an amount of assistance is deemed to be repaid at a particular time by a corporation or a partnership, as the case may be, pursuant to a legal obligation, if that amount

(a) reduced, because of section 1029.8.36.0.3.100 or 1029.8.36.0.3.101, the amount of qualified wages included in the eligible digital conversion costs in respect of which the corporation or a corporation that is a member of the partnership is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.96 or 1029.8.36.0.3.97, as the case may be, or costs that are used to determine the amount of a qualified expenditure included in those eligible digital conversion costs;

(b) was not received by the corporation or the partnership; and

(c) ceased at the particular time to be an amount that the corporation or the partnership may reasonably expect to receive.

“1029.8.36.0.3.106. In determining, for the purposes of sections 1029.8.36.0.3.96 and 1029.8.36.0.3.97, the amount of a qualified expenditure of a corporation or a partnership for a taxation year or a fiscal period, as the case may be, that is included in the eligible digital conversion costs of the corporation or partnership for that year or fiscal period, the costs that were taken into consideration in computing the expenditure must be reduced by the amount of the consideration for the disposition or lease of a property, or for the supply of services, to the corporation or a person with whom the corporation does not deal at arm’s length, or to the partnership, one of its members or a person with whom one of its members does not deal at arm’s length, except to the extent that the consideration may reasonably be considered to relate to the acquisition, lease or installation of a qualified property, the acquisition of a property resulting from eligible digital conversion activities or of a property consumed in connection with the carrying out of such activities, the supply of eligible services or the attribution of an eligible right of use.

“1029.8.36.0.3.107. Where, in respect of the employment of an individual with a qualified corporation or a qualified partnership as an eligible employee, a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the employment, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the following rules apply:

(a) for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister for a particular taxation year under section 1029.8.36.0.3.96 in respect of its eligible digital conversion costs for that year, the amount of the qualified wages incurred by the corporation in the particular year in respect of the individual that is included in those eligible digital conversion costs is to be reduced by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation’s filing-due date for the particular year; and

(b) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year under section 1029.8.36.0.3.97, by a corporation that is a member of the qualified partnership at the end of the partnership’s particular fiscal period ending in the year, in respect of the partnership’s eligible digital conversion costs for that fiscal period, the amount of the qualified wages incurred by the partnership in that fiscal period in respect of the individual that is included in those eligible digital conversion costs is to be reduced by

i. the amount of the benefit or advantage that a partnership or a person other than a person referred to in subparagraph ii has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the particular fiscal period, or

ii. the product obtained by multiplying the amount of the benefit or advantage that the corporation or a person with whom the corporation is not dealing at arm's length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the particular fiscal period, by the reciprocal of the agreed proportion in respect of the corporation for that fiscal period.

“1029.8.36.0.3.108. Where, in respect of an eligible digital conversion contract to which a qualified corporation or a qualified partnership is a party, a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the acquisition or lease of a qualified property, the supply of eligible services or the attribution of an eligible right of use, carried out under the contract, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the following rules apply:

(a) for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister for a particular taxation year under section 1029.8.36.0.3.96 in respect of its eligible digital conversion costs for that year, the amount of the corporation's qualified expenditure for the particular year in relation to the contract that is included in those eligible digital conversion costs is to be reduced by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation's filing-due date for the particular year; and

(b) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year under section 1029.8.36.0.3.97, by a corporation that is a member of the qualified partnership at the end of the partnership's particular fiscal period ending in the year, in respect of the partnership's eligible digital conversion costs for that fiscal period, the amount of the partnership's qualified expenditure for that fiscal period in relation to the contract that is included in those eligible digital conversion costs is to be reduced by

i. the amount of the benefit or advantage that a partnership or a person other than a person referred to in subparagraph ii has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the particular fiscal period, or

ii. the product obtained by multiplying the amount of the benefit or advantage that the corporation or a person with whom the corporation is not dealing at arm's length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the particular fiscal period, by the reciprocal of the agreed proportion in respect of the corporation for that fiscal period.”

(2) Subsection 1 applies in respect of wages or costs incurred after 27 March 2018.

333. (1) Section 1029.8.36.0.94 of the Act is amended, in the first paragraph,

(1) by replacing the definition of “shipment of eligible ethanol” by the following definition:

““shipment of eligible ethanol” of a qualified corporation in respect of a particular month means a shipment consisting of a number of litres of eligible ethanol that the qualified corporation produces in Québec after 17 March 2011 and before 1 April 2023, that is sold in Québec, in that period, to the holder of a collection officer’s permit issued under the Fuel Tax Act (chapter T-1) (in subparagraph *b* of the second paragraph referred to as the “purchaser”) who takes possession of the ethanol in the particular month and before 1 April 2023, and that is intended for Québec.”;

(2) by replacing paragraph *b* of the definition of “associated group” by the following paragraph:

“(b) each corporation is a qualified corporation for the taxation year;”;

(3) by striking out the definitions of “average monthly price of crude oil” and “eligibility period”.

(2) Subsection 1 applies in respect of a particular month that ends after 31 March 2018. However, where section 1029.8.36.0.94 of the Act applies in respect of a particular month that includes that date, it is to be read as if the following definition were inserted in alphabetical order in the first paragraph:

““average monthly price of crude oil” in respect of a part of a particular month means the arithmetic average of the daily closing values, for that part of 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;”.

(3) In addition, for the purposes of the definitions of “eligible production of ethanol” and “shipment of eligible ethanol” in the first paragraph of section 1029.8.36.0.94 of the Act, in respect of a particular month that ends after 31 March 2018 and includes that date, “particular month” means a part of a particular month.

334. (1) Section 1029.8.36.0.95 of the Act is amended

(1) by striking out “included in whole or in part in the corporation’s eligibility period” in the portion of the first paragraph before the formula;

(2) by replacing the formula in the first paragraph by the following formula:

“ $A \times \$0.03$ ”;

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

“In the formula in the first paragraph, A, expressed as a number of litres, is the lesser of

(a) the qualified corporation’s eligible production of ethanol for the particular month; and

(b) the qualified corporation’s monthly ceiling on the production of ethanol for the particular month.”;

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

“(b) a copy of a report specifying, in respect of each month of the taxation year, the qualified corporation’s eligible production of ethanol; and”.

(2) Subsection 1 applies in respect of a particular month that ends after 31 March 2018. However, where section 1029.8.36.0.95 of the Act applies in respect of a particular month that includes that date, it is to be read

(1) as if the formula in the first paragraph were replaced by the following formula:

“ $A \times [\$0.185 - (\$0.0082 \times B + \$0.004 \times C)] + D \times \0.03 ”;

(2) as if the second paragraph were replaced by the following paragraph:

“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 ethanol for the part of the particular month that is before 1 April 2018, and

ii. the qualified corporation’s monthly ceiling on the production of ethanol for the part of the particular month that is before 1 April 2018;

(b) B is

i. if the average monthly price of crude oil in respect of the part of the particular month that is before 1 April 2018 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;

(c) C is

i. if the average monthly price of crude oil in respect of the part of the particular month that is before 1 April 2018 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; and

(d) D, expressed as a number of litres, is the lesser of

i. the qualified corporation's eligible production of ethanol for the part of the particular month that is after 31 March 2018, and

ii. the qualified corporation's monthly ceiling on the production of ethanol for the part of the particular month that is after 31 March 2018.”; and

(3) as if subparagraph *b* of the third paragraph were replaced by the following subparagraph:

“(b) a copy of a report specifying, in respect of the part of the particular month that is before 1 April 2018, the qualified corporation's eligible production of ethanol and the average monthly price of crude oil and, in respect of the part of the particular month that is after 31 March 2018, the qualified corporation's eligible production of ethanol; and”.

335. (1) Section 1029.8.36.0.96 of the Act is amended

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

“**1029.8.36.0.96.** For the purposes of subparagraph *b* of the second paragraph of section 1029.8.36.0.95, the monthly ceiling on the production of ethanol of a qualified corporation, for a particular month of a taxation year, is,”;

(2) by replacing “345,205” in subparagraph *b* of the first paragraph by “821,917”;

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

“For the purposes of this section, where the particular month of a taxation year includes 31 March 2023 and does not end on that date, subparagraph *b* of the first paragraph is to be read as if “that precede 1 April 2023” were inserted at the end.”

(2) Subsection 1 applies in respect of a particular month that ends after 31 March 2018. However, where section 1029.8.36.0.96 of the Act applies in respect of a particular month that includes that date, it is to be read as follows:

“**1029.8.36.0.96.** For the purposes of subparagraph ii of subparagraph *a* of the second paragraph of section 1029.8.36.0.95, the monthly ceiling on the production of ethanol of a qualified corporation, for the part of the particular month of the taxation year that is before 1 April 2018, is,

(*a*) if the qualified corporation is a member of an associated group in the year, the number of litres attributed for the part of the particular month to the qualified corporation pursuant to the agreement described in the third 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 third paragraph, attributed to the qualified corporation by the Minister, if applicable, for the part of 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 part of the particular month.

For the purposes of subparagraph ii of subparagraph *d* of the second paragraph of section 1029.8.36.0.95, the monthly ceiling on the production of ethanol of a qualified corporation, for the part of the particular month of the taxation year that is after 31 March 2018, is,

(*a*) if the qualified corporation is a member of an associated group in the year, the number of litres attributed for the part of the particular month to the qualified corporation pursuant to the agreement described in the third 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 third paragraph, attributed to the qualified corporation by the Minister, if applicable, for the part of the particular month; or

(*b*) if subparagraph *a* does not apply, the number of litres obtained by multiplying 821,917 by the number of days in the part of the particular month.

The agreement to which subparagraph *a* of the first and second paragraphs 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 part of the particular month must not exceed the number of litres determined under subparagraph *b* of the first or second paragraph, as the case may be, for the part of the particular month.”

336. (1) The Act is amended by inserting the following section after section 1029.8.36.0.96:

“1029.8.36.0.96.1. No corporation may be deemed to have paid an amount to the Minister under section 1029.8.36.0.95 on account of its tax payable for a taxation year in relation to all or part of its eligible production of ethanol for a particular month of that year where the production results from eligible activities of the corporation, within the meaning of section 737.18.17.1, in relation to a large investment project, within the meaning of that section, in respect of which the corporation either filed, after 27 March 2018, an application for a qualification certificate referred to in the first paragraph of section 8.3 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) or obtained a qualification certificate that was issued to it in accordance with subparagraph 4 of the first paragraph of section 8.4 of Schedule E to that Act and that came into force after that date.”

(2) Subsection 1 has effect from 28 March 2018.

337. (1) Section 1029.8.36.0.99 of the Act is amended by replacing “determined under subparagraph *a* of the second paragraph” in paragraphs *a* and *b* by “determined under the second paragraph”.

(2) Subsection 1 applies in respect of a particular month that ends after 31 March 2018. However, where section 1029.8.36.0.99 of the Act applies in respect of a particular month that includes that date, it is to be read as if “determined under the second paragraph” in paragraphs *a* and *b* were replaced by “determined under subparagraphs *a* and *d* of the second paragraph”.

338. Section 1029.8.36.0.100 of the Act is repealed.

339. (1) Section 1029.8.36.0.103 of the Act is amended, in the first paragraph,

(1) by replacing “2018” in the definitions of “eligible cellulosic ethanol” and “shipment of eligible cellulosic ethanol” by “2023”;

(2) by striking out the definition of “average monthly market price of ethanol”.

(2) Subsection 1 applies in respect of a particular month that ends after 31 March 2018. However, where section 1029.8.36.0.103 of the Act applies in respect of a particular month that includes that date, it is to be read as if the following definition were inserted in alphabetical order in the first paragraph:

““average monthly market price of ethanol” in respect of a part of a particular month means the arithmetic average of the daily closing values on the Chicago Board of Trade of a US gallon of ethanol, expressed in American dollars, for that part of the particular month;”.

(3) In addition, for the purposes of the definitions of “eligible production of cellulosic ethanol” and “shipment of eligible cellulosic ethanol” in the first paragraph of section 1029.8.36.0.103 of the Act, in respect of a particular month that ends after 31 March 2018 and includes that date, “particular month” means a part of a particular month.

340. (1) Section 1029.8.36.0.105 of the Act is amended

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

“ $A \times \$0.16$ ”;

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

“In the formula in the first paragraph, A, expressed as a number of litres, is the lesser of

(a) the qualified corporation’s eligible production of cellulosic ethanol for the particular month; and

(b) the qualified corporation’s monthly ceiling on the production of cellulosic ethanol for the particular month.”;

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

“(b) a copy of a report specifying, in respect of each month included in the taxation year, the qualified corporation’s eligible production of cellulosic ethanol; and”.

(2) Subsection 1 applies in respect of a particular month that ends after 31 March 2018. However, where section 1029.8.36.0.105 of the Act applies in respect of a particular month that includes that date, it is to be read

(1) as if the formula in the first paragraph were replaced by the following formula:

“ $A \times [\$0.15 - (\$0.05 \times B + \$0.15 \times C)] + D \times \0.16 ”;

(2) as if the second paragraph were replaced by the following paragraph:

“In the formula in the first paragraph,

(a) A, expressed as a number of litres, is the lesser of

i. the qualified corporation’s eligible production of cellulosic ethanol for the part of the particular month that is before 1 April 2018, and

ii. the qualified corporation's monthly ceiling on the production of cellulosic ethanol for the part of the particular month that is before 1 April 2018;

(b) B is

i. if the average monthly market price of ethanol in respect of the part of the particular month that is before 1 April 2018 is greater than US\$2.00, the number that represents the amount by which the average monthly price of ethanol, up to US\$2.20, exceeds US\$2.00, and

ii. in any other case, zero; and

(c) C is

i. if the average monthly market price of ethanol in respect of the part of the particular month that is before 1 April 2018 is greater than US\$2.20, the number that represents the amount by which the average monthly price of ethanol, up to US\$3.1333, exceeds US\$2.20, and

ii. in any other case, zero; and

(d) D, expressed as a number of litres, is the lesser of

i. the qualified corporation's eligible production of cellulosic ethanol for the part of the particular month that is after 31 March 2018, and

ii. the qualified corporation's monthly ceiling on the production of cellulosic ethanol for the part of the particular month that is after 31 March 2018.”; and

(3) as if subparagraph *b* of the third paragraph were replaced by the following subparagraph:

“(b) a copy of a report specifying, in respect of the part of the particular month that is before 1 April 2018, the qualified corporation's eligible production of cellulosic ethanol and the average monthly market price of ethanol and, in respect of the part of the particular month that is after 31 March 2018, the qualified corporation's eligible production of cellulosic ethanol; and”.

341. (1) Section 1029.8.36.0.106 of the Act is amended

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

“**1029.8.36.0.106.** For the purposes of subparagraph *b* of the second paragraph of section 1029.8.36.0.105, the monthly ceiling on the production of cellulosic ethanol of a qualified corporation, for a particular month included in a taxation year, is,”;

(2) by replacing “109,589” in subparagraph *b* of the first paragraph by “821,917”;

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

“For the purposes of this section, where the particular month of a taxation year includes 31 March 2023 and does not end on that date, subparagraph *b* of the first paragraph is to be read as if “that precede 1 April 2023” were inserted at the end.”

(2) Subsection 1 applies in respect of a particular month that ends after 31 March 2018. However, where section 1029.8.36.0.106 of the Act applies in respect of a particular month that includes that date, it is to be read as follows:

“1029.8.36.0.106. For the purposes of subparagraph ii of subparagraph *a* of the second paragraph of section 1029.8.36.0.105, the monthly ceiling on the production of cellulosic ethanol of a qualified corporation, for the part of the particular month of the taxation year that is before 1 April 2018, is,

(*a*) if the qualified corporation is a member of an associated group in the year, the number of litres attributed for the part of the particular month to the qualified corporation pursuant to the agreement described in the third 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 third paragraph, attributed to the qualified corporation by the Minister, if applicable, for the part of the particular month; or

(*b*) if subparagraph *a* does not apply, the number of litres obtained by multiplying 109,589 by the number of days in the part of the particular month.

For the purposes of subparagraph ii of subparagraph *d* of the second paragraph of section 1029.8.36.0.105, the monthly ceiling on the production of cellulosic ethanol of a qualified corporation, for the part of the particular month of the taxation year that is after 31 March 2018, is,

(*a*) if the qualified corporation is a member of an associated group in the year, the number of litres attributed for the part of the particular month to the qualified corporation pursuant to the agreement described in the third 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 third paragraph, attributed to the qualified corporation by the Minister, if applicable, for the part of the particular month; or

(*b*) if subparagraph *a* does not apply, the number of litres obtained by multiplying 821,917 by the number of days in the part of the particular month.

The agreement to which subparagraph *a* of the first and second paragraphs 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 part of the particular month must not exceed the number of litres determined under subparagraph *b* of the first or second paragraph, as the case may be, for the part of the particular month.”

342. (1) The Act is amended by inserting the following section after section 1029.8.36.0.106:

“1029.8.36.0.106.0.1. No corporation may be deemed to have paid an amount to the Minister under section 1029.8.36.0.105 on account of its tax payable for a taxation year in relation to all or part of its eligible production of cellulosic ethanol for a particular month of that year where the production results from eligible activities of the corporation, within the meaning of section 737.18.17.1, in relation to a large investment project, within the meaning of that section, in respect of which the corporation either filed, after 27 March 2018, an application for a qualification certificate referred to in the first paragraph of section 8.3 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) or obtained a qualification certificate that was issued to it in accordance with subparagraph 4 of the first paragraph of section 8.4 of Schedule E to that Act and that came into force after that date.”

(2) Subsection 1 has effect from 28 March 2018.

343. (1) Section 1029.8.36.0.106.1 of the Act is amended, in the first paragraph,

(1) by replacing “2018” wherever it appears in the definition of “shipment of biodiesel fuel” by “2023”;

(2) by striking out the definition of “average monthly price of crude oil”.

(2) Subsection 1 applies in respect of a particular month that ends after 31 March 2018. However, where section 1029.8.36.0.106.1 of the Act applies in respect of a particular month that includes that date, it is to be read as if the following definition were inserted in alphabetical order in the first paragraph:

““average monthly price of crude oil” in respect of a part of a particular month means the arithmetic average of the daily closing values, for that part of 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;”.

(3) In addition, for the purposes of the definitions of “eligible production of biodiesel fuel” and “shipment of biodiesel fuel” in the first paragraph of section 1029.8.36.0.106.1 of the Act, in respect of a particular month that ends after 31 March 2018 and includes that date, “particular month” means a part of a particular month.

344. (1) Section 1029.8.36.0.106.2 of the Act is amended

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

“ $A \times \$0.14$ ”;

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

“In the formula in the first paragraph, A, expressed as a number of litres, is the lesser of

(a) the qualified corporation’s eligible production of biodiesel fuel for the particular month; and

(b) the qualified corporation’s monthly ceiling on the production of biodiesel fuel for the particular month.”;

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

“(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”.

(2) Subsection 1 applies in respect of a particular month that ends after 31 March 2018. However, where section 1029.8.36.0.106.2 of the Act applies in respect of a particular month that includes that date, it is to be read

(1) as if the formula in the first paragraph were replaced by the following formula:

“ $A \times [\$0.185 - (\$0.0082 \times B + \$0.004 \times C)] + D \times \0.14 ”;

(2) as if the second paragraph were replaced by the following paragraph:

“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 part of the particular month that is before 1 April 2018, and

ii. the qualified corporation’s monthly ceiling on the production of biodiesel fuel for the part of the particular month that is before 1 April 2018;

(b) B is

i. if the average monthly price of crude oil in respect of the part of the particular month that is before 1 April 2018 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;

(c) C is

i. if the average monthly price of crude oil in respect of the part of the particular month that is before 1 April 2018 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; and

(d) D, expressed as a number of litres, is the lesser of

i. the qualified corporation's eligible production of biodiesel fuel for the part of the particular month that is after 31 March 2018, and

ii. the qualified corporation's monthly ceiling on the production of biodiesel fuel for the part of the particular month that is after 31 March 2018.”; and

(3) as if subparagraph *b* of the third paragraph were replaced by the following subparagraph:

“(b) a copy of a report specifying, in respect of the part of the particular month that is before 1 April 2018, the qualified corporation's eligible production of biodiesel fuel and the average monthly price of crude oil and, in respect of the part of the particular month that is after 31 March 2018, the qualified corporation's eligible production of biodiesel fuel; and”.

345. (1) Section 1029.8.36.0.106.3 of the Act is amended

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

“**1029.8.36.0.106.3.** For the purposes of subparagraph *b* 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,”;

(2) by replacing “345,205” in subparagraph *b* of the first paragraph by “821,917”;

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

“For the purposes of this section, where the particular month of a taxation year includes 31 March 2023 and does not end on that date, subparagraph *b* of the first paragraph is to be read as if “that precede 1 April 2023” were inserted at the end.”

(2) Subsection 1 applies in respect of a particular month that ends after 31 March 2018. However, where section 1029.8.36.0.106.3 of the Act applies in respect of a particular month that includes that date, it is to be read as follows:

“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 the part of the particular month of the taxation year that is before 1 April 2018, is,

(*a*) if the qualified corporation is a member of an associated group in the year, the number of litres attributed for the part of the particular month to the qualified corporation pursuant to the agreement described in the third 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 third paragraph, attributed to the qualified corporation by the Minister, if applicable, for the part of 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 part of the particular month.

For the purposes of subparagraph ii of subparagraph *d* 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 the part of the particular month of the taxation year that is after 31 March 2018, is,

(*a*) if the qualified corporation is a member of an associated group in the year, the number of litres attributed for the part of the particular month to the qualified corporation pursuant to the agreement described in the third 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 third paragraph, attributed to the qualified corporation by the Minister, if applicable, for the part of the particular month; or

(*b*) if subparagraph *a* does not apply, the number of litres obtained by multiplying 821,917 by the number of days in the part of the particular month.

The agreement to which subparagraph *a* of the first and second paragraphs 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 part of the particular month must not exceed the number of litres determined under subparagraph *b* of the first or second paragraph, as the case may be, for the part of the particular month.”

346. (1) The Act is amended by inserting the following section after section 1029.8.36.0.106.3:

“1029.8.36.0.106.3.1. No corporation may be 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 taxation year in relation to all or part of its eligible production of biodiesel fuel for a particular month of that year where the production results from eligible activities of the corporation, within the meaning of section 737.18.17.1, in relation to a large investment project, within the meaning of that section, in respect of which the corporation either filed, after 27 March 2018, an application for a qualification certificate referred to in the first paragraph of section 8.3 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) or obtained a qualification certificate that was issued to it in accordance with subparagraph 4 of the first paragraph of section 8.4 of Schedule E to that Act and that came into force after that date.”

(2) Subsection 1 has effect from 28 March 2018.

347. (1) Section 1029.8.36.0.106.4 of the Act is amended by replacing “determined under subparagraph *a* of the second paragraph” in paragraphs *a* and *b* by “determined under the second paragraph”.

(2) Subsection 1 applies in respect of a particular month that ends after 31 March 2018. However, where section 1029.8.36.0.106.4 of the Act applies in respect of a particular month that includes that date, it is to be read as if “determined under the second paragraph” in paragraphs *a* and *b* were replaced by “determined under subparagraphs *a* and *d* of the second paragraph”.

348. (1) The Act is amended by inserting the following division after section 1029.8.36.0.106.6:

“DIVISION II.6.0.9.2

“CREDIT FOR THE PRODUCTION OF PYROLYSIS OIL IN QUÉBEC

“§1. — *Interpretation and general rules*

“1029.8.36.0.106.7. 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;

“eligible production of pyrolysis oil” of a qualified corporation for a particular month means the total number of litres that corresponds to all of the qualified corporation’s shipments of eligible pyrolysis oil for the particular month;

“eligible pyrolysis oil” means a liquid mixture of oxygenated organic compounds obtained from the condensation of vapours resulting from the thermal decomposition of residual forest biomass;

“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;

“pyrolysis oil production unit” of a qualified corporation means all the property the qualified corporation uses in producing eligible pyrolysis oil or another type of pyrolysis oil in Québec;

“qualified corporation” for a taxation year means a corporation that, in the year, has an establishment in Québec where it carries on a business engaged in the production of eligible pyrolysis oil, 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;

“residual forest biomass” means forest biomass resulting from harvesting activities or primary or secondary processing activities, including non-contaminated, additive-free wood from deconstruction, where it is not used in a 4R-D-type hierarchical use approach, within the meaning of the Québec residual materials management policy (chapter Q-2, r. 35.1), but excluding standing trees;

“shipment of eligible pyrolysis oil” of a qualified corporation in respect of a particular month means a shipment consisting of a number of litres of eligible pyrolysis oil that the qualified corporation produces in Québec after 31 March 2018 and before 1 April 2023, that is sold in Québec in that period to a person or partnership that takes possession of the eligible pyrolysis oil in the particular month and before 1 April 2023, and that is intended for Québec.

For the purposes of the definition of “shipment of eligible pyrolysis oil” in the first paragraph, a shipment of pyrolysis oil is intended for Québec only if

(a) it is sold by the qualified corporation to a person or a partnership and it is reasonable to expect that that person or partnership, as the case may be, acquires it for its own use or consumption in Québec or for use or consumption in Québec by another person or partnership with which it is not dealing at arm’s length; and

(b) it is delivered, by the qualified corporation or on its behalf, and possession is taken in Québec.

“1029.8.36.0.106.8. Where, after 31 March 2018, a qualified corporation produces eligible pyrolysis oil in Québec and stores it in a reservoir with another type of pyrolysis oil it produced or with pyrolysis oil that it acquired from a person or partnership and that constitutes another source of supply for the reservoir, each shipment of pyrolysis oil the qualified corporation draws from that reservoir for a particular month (in this section referred to as a “shipment of mixed pyrolysis oil”) is deemed to consist of distinct shipments derived from each of the qualified corporation’s pyrolysis oil production units or each of the other sources of supply, as the case may be, that feeds the reservoir and in respect of which the number of litres is equal to the amount obtained by multiplying the number of litres making up the shipment of mixed pyrolysis oil by the proportion determined in respect of each production unit or each of the other sources of supply by the formula

$$(A + B)/(B + C + D).$$

In the formula in the first paragraph,

(a) A is the portion of the stock of mixed pyrolysis oil in the reservoir that is attributable to the qualified corporation’s pyrolysis oil production unit or the other source of supply, as the case may be, at the beginning of the particular month;

(b) B is the number of litres of pyrolysis oil derived from the qualified corporation’s pyrolysis oil production unit or the other source of supply, as the case may be, that is added to the reservoir during the particular month;

(c) C is the number of litres of pyrolysis oil that is added to the reservoir during the particular month and that is not derived from the qualified corporation’s pyrolysis oil production unit or the other source of supply, as the case may be; and

(d) D is the number of litres of pyrolysis oil that corresponds to the total stock of mixed pyrolysis oil in the reservoir at the beginning of the particular month.

For the purposes of subparagraph *a* of the second paragraph, the portion of the stock of mixed pyrolysis oil in the reservoir that is attributable to the qualified corporation's pyrolysis oil production unit or the other source of supply, as the case may be, at the beginning of the particular month is equal to the number of litres of pyrolysis oil obtained by multiplying the number of litres of pyrolysis oil that corresponds to the total stock of mixed pyrolysis oil in the reservoir at the beginning of the particular month by the proportion referred to in the first paragraph that applied for the month that precedes the particular month in respect of the qualified corporation's pyrolysis oil production unit or the other source of supply, as the case may be.

For the purposes of this division, the portion of a shipment of mixed pyrolysis oil for a particular month that, under the first paragraph, is deemed to be a distinct shipment derived from a pyrolysis oil production unit of a qualified corporation is deemed to be a shipment of eligible pyrolysis oil of the qualified corporation for the particular month only if the qualified corporation's facilities allow for the precise measurement of the number of litres of pyrolysis oil derived from each of the qualified corporation's pyrolysis oil production units and from each of the other sources of supply that feeds the reservoir before the pyrolysis oil is added.

For the purposes of this division, where, after 31 March 2018, a qualified corporation produces eligible pyrolysis oil in Québec and stores it in a reservoir with pyrolysis oil that it produced before 1 April 2018 or that it acquired before that date (in this paragraph referred to as the "previous stock"), the following rules apply:

(a) despite the first paragraph, a particular shipment of pyrolysis oil drawn from the reservoir is deemed to be a shipment drawn from the previous stock up to the number of litres that corresponds to the previous stock immediately before the particular shipment; and

(b) the number of litres of pyrolysis oil that corresponds to the total stock of mixed pyrolysis oil in the reservoir at the beginning of a particular month must be determined without taking the previous stock into account.

“§2. — *Credit*

“**1029.8.36.0.106.9.** A qualified corporation for a taxation year that encloses the documents described in the third paragraph with the fiscal return it is required to file under section 1000 for the year is deemed, subject to the fourth paragraph, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the amount by which the amount determined under section 1029.8.36.0.106.12 is exceeded by the aggregate of all amounts each of which is an amount determined, for a particular month of the year, by the formula

$$A \times \$0.08.$$

In the formula in the first paragraph, A, expressed as a number of litres, is the lesser of

(a) the qualified corporation’s eligible production of pyrolysis oil for the particular month; and

(b) the qualified corporation’s monthly ceiling on the production of pyrolysis oil for the particular month.

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 the qualified corporation’s eligible production of pyrolysis oil for each month of the taxation year, the name of the person or partnership that acquired the eligible pyrolysis oil, the number of litres acquired, the date of sale and the date on which and the address where possession is taken; and

(c) if applicable, a copy of the agreement described in section 1029.8.36.0.106.10.

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.

“1029.8.36.0.106.10. For the purposes of subparagraph *b* of the second paragraph of section 1029.8.36.0.106.9, the monthly ceiling on the production of pyrolysis oil of a qualified corporation, for a particular month of a taxation year, is,

(a) where 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) where subparagraph *a* does not apply, the number of litres obtained by multiplying 273,972 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.

For the purposes of this section, where the particular month of a taxation year includes

(a) 1 April 2018 and does not begin on that date, subparagraph *b* of the first paragraph is to be read as if “that follow 31 March 2018” were inserted at the end; and

(b) 31 March 2023 and does not end on that date, subparagraph *b* of the first paragraph is to be read as if “that precede 1 April 2023” were inserted at the end.

“1029.8.36.0.106.11. No corporation may be deemed to have paid an amount to the Minister under section 1029.8.36.0.106.9 on account of its tax payable for a particular taxation year in relation to all or a portion of its eligible production of pyrolysis oil for a particular month of that year where the production results from eligible activities of the corporation, within the meaning of section 737.18.17.1, in relation to a large investment project, within the meaning of that section, in respect of which the corporation filed, after 27 March 2018, an application for a qualification certificate referred to in the first paragraph of section 8.3 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) or obtained a qualification certificate that was issued to it in accordance with subparagraph 4 of the first paragraph of section 8.4 of Schedule E to that Act and that came into force after that date.

“§3. — Government assistance, non-government assistance and other particulars

“1029.8.36.0.106.12. The amount to which the first paragraph of section 1029.8.36.0.106.9 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 the second paragraph of that section, of a qualified corporation’s eligible production of pyrolysis oil 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 the second paragraph of that section, of a qualified corporation’s eligible production of pyrolysis oil 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.

“1029.8.36.0.106.13. A corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.106.9, on account of its tax payable for a particular taxation year under Part I in relation to its eligible production of pyrolysis oil 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 1029.8.36.0.106.12, in the aggregate determined in respect of the corporation for the particular taxation year under that section; or

(b) a person or a 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 1029.8.36.0.106.12, 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 1029.8.36.0.106.9 for a taxation year preceding the year concerned in relation to its eligible production of pyrolysis oil 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 1029.8.36.0.106.9 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 1129.45.3.39.6, that occurred in the year concerned or a preceding taxation year in relation to its eligible production of pyrolysis oil 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 1129.45.3.39.6 for a taxation year preceding the year concerned in relation to its eligible production of pyrolysis oil 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.

“1029.8.36.0.106.14. For the purposes of section 1029.8.36.0.106.13, an amount is deemed to be an amount paid by a corporation, a person or a 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 1029.8.36.0.106.12, 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 1029.8.36.0.106.12, has not been received by the corporation;

(c) in the case of an amount referred to in paragraph *b* of section 1029.8.36.0.106.12, 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 2018.

349. (1) Section 1029.8.36.0.107 of the Act is amended by replacing paragraph *a* of the definition of “excluded corporation” in the first paragraph by the following paragraph:

“(a) a corporation that is exempt from tax for the year under Book VIII; or”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

350. (1) Section 1029.8.36.0.119 of the Act is amended by replacing paragraph *a* of the definition of “excluded corporation” in the first paragraph by the following paragraph:

“(a) a corporation that is exempt from tax for the particular year under Book VIII, other than an insurer referred to in paragraph *k* of section 998, as it read before being struck out, that is not so exempt from tax on all of its taxable income for the particular year because of section 999.0.1, as it read before being repealed;”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

351. (1) Section 1029.8.36.4 of the Act is amended by replacing paragraph *a* of the definition of “qualified corporation” by the following paragraph:

“(a) a corporation that is exempt from tax for the year under Book VIII; or”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

352. (1) Section 1029.8.36.5 of the Act is amended, in the first paragraph,

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

“(a) if the qualified corporation is not dealing at arm’s length with the qualified outside consultant at the time the contract is entered into, the aggregate of all amounts each of which, determined in relation to a qualified designer or, as the case may be, to a qualified patternmaker, who reports for work at an establishment of the qualified outside consultant situated in Québec, is the expenditure that it incurs in the particular year, to the extent that the expenditure is paid, and that is the least of”;

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

“(b) if the qualified corporation is dealing at arm’s length with the qualified outside consultant at the time the contract is entered into, the expenditure that it incurs in the year and that is 65% of all or part of the cost of the contract that may reasonably be attributed to the design activity or to a pattern drafting activity provided for in the contract that the qualified outside consultant carried out in Québec in the particular year or a preceding taxation year, to the extent that the expenditure is paid.”

(2) Subsection 1 applies in respect of an expenditure incurred in a taxation year that ends after 30 June 2016.

353. (1) Section 1029.8.36.6 of the Act is amended, in the first paragraph,

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

“(a) if the qualified partnership is not dealing at arm’s length with the qualified outside consultant at the time the contract is entered into, the aggregate of all amounts each of which, determined in relation to a qualified designer or, as the case may be, to a qualified patternmaker, who reports for work at an establishment of the qualified outside consultant situated in Québec, is the expenditure that it incurs in the particular fiscal period, to the extent that the expenditure is paid, and that is the least of”;

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

“(b) if the qualified partnership is dealing at arm’s length with the qualified outside consultant at the time the contract is entered into, the expenditure that the qualified partnership incurs in the particular fiscal period and that is 65% of all or part of the cost of the contract that may reasonably be attributed to the design activity or to a pattern drafting activity provided for in the contract that the qualified outside consultant carried out in Québec in the particular fiscal period or a preceding fiscal period, to the extent that the expenditure is paid.”

(2) Subsection 1 applies in respect of an expenditure incurred in a fiscal period that ends after 30 June 2016.

354. (1) Section 1029.8.36.7 of the Act is amended, in the first paragraph,

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

“*i.* the wages incurred by the qualified corporation, as part of the design activity and in the period described in the certificate, in respect of a qualified designer who reports for work at an establishment of the qualified corporation situated in Québec, to the extent that the wages are paid and are reasonably attributable to the carrying out of the design activity in Québec in the period, and”;

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

“*i.* the wages incurred by the qualified corporation, as part of a pattern drafting activity that derives from the design activity and in the period described in the certificate, in respect of a qualified patternmaker who reports for work at an establishment of the qualified corporation situated in Québec, to the extent that the wages are paid and are reasonably attributable to the carrying out of the pattern drafting activity in Québec in the period, and”.

(2) Subsection 1 applies in respect of wages incurred in a taxation year that ends after 30 June 2016.

355. (1) Section 1029.8.36.7.1 of the Act is amended, in the first paragraph,

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

“*i.* the wages incurred by the qualified partnership, as part of the design activity and in the period described in the certificate, in respect of a qualified designer who reports for work at an establishment of the qualified partnership situated in Québec, to the extent that the wages are paid and are reasonably attributable to the carrying out of the design activity in Québec in the period, and”;

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

“*i.* the wages incurred by the qualified partnership, as part of a pattern drafting activity that derives from the design activity and in the period described in the certificate, in respect of a qualified patternmaker who reports for work at an establishment of the qualified partnership situated in Québec, to the extent that the wages are paid and are reasonably attributable to the carrying out of the pattern drafting activity in Québec in the period, and”.

(2) Subsection 1 applies in respect of wages incurred in a fiscal period that ends after 30 June 2016.

356. (1) Section 1029.8.36.54 of the Act is amended, in the first paragraph,

(1) by replacing the portion of the definition of “construction expenditure” before paragraph *a* by the following:

““construction expenditure” of a qualified corporation for a taxation year in respect of an eligible vessel means the aggregate of”;

(2) by replacing the portion of the definition of “conversion expenditure” before paragraph *a* by the following:

““conversion expenditure” of a qualified corporation for a taxation year in respect of an eligible vessel means the aggregate of”.

(2) Subsection 1 applies in respect of an expenditure incurred in a taxation year that ends after 30 June 2016.

357. (1) Section 1029.8.36.72.82.1 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 any of Divisions II.6.6.2, II.6.6.4 and II.6.6.6, and that ends

(*a*) on 31 December 2020, for the purpose of computing an amount deemed to have been paid to the Minister under section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3, in respect of an amount referred to in subparagraph ii of subparagraph *b* of the first paragraph of that section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3, as applicable, that is in relation to a particular amount of salary or wages in respect of which an amount is deemed to have been paid by the corporation to the Minister under that section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3, as applicable, for a taxation year in which a calendar year preceding the calendar year 2016 ends, in relation to an activity referred to in the definition of “eligible region”;

(b) on 31 December 2017, for the purpose of computing an amount deemed to have been paid to the Minister under section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3, in respect of an amount referred to in subparagraph *b* of the first paragraph of that section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3, as applicable, that is in relation to an amount of salary or wages, other than a particular amount of salary or wages in respect of which an amount is deemed to have been paid by the corporation to the Minister under that section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3, as applicable, for a taxation year in which a calendar year preceding the calendar year 2016 ends; or

(c) on 31 December 2015, in any other case;”;

(2) by replacing “or by 100/8 if the particular calendar year is the calendar year 2015” by “or by 100/8 if the particular calendar year is subsequent to the calendar year 2014” in the following provisions of the definition of “eligible repayment of assistance”:

— 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 applies from the calendar year 2016.

358. (1) Section 1029.8.36.72.82.3.2 of the Act is amended, in the second paragraph,

(1) by replacing subparagraph *ii* of subparagraph *a* by the following subparagraph:

“*ii.* 16% for the taxation year in which a calendar year subsequent to the calendar year 2014 ends, and”;

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

“*iii.* 8% for the taxation year in which a calendar year subsequent to the calendar year 2014 ends, and”.

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

359. (1) Section 1029.8.36.72.82.3.3 of the Act is amended, in the third paragraph,

(1) by replacing subparagraph ii of subparagraph *a* by the following subparagraph:

“ii. 16% for the taxation year in which a calendar year subsequent to the calendar year 2014 ends, and”;

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

“iii. 8% for the taxation year in which a calendar year subsequent to the calendar year 2014 ends, and”.

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

360. (1) Section 1029.8.36.166.40 of the Act is amended, in the first paragraph,

(1) by replacing paragraph *c* of the definition of “qualified property” by the following paragraph:

“(c) is used solely in Québec and mainly in the course of carrying on a business, other than a recognized business in connection with which a large investment project is carried out or is in the process of being carried out;”;

(2) by inserting the following paragraph after paragraph *c.2* of the definition of “qualified property”:

“(c.3) is not used in the course of operating a pyrolysis oil plant; and”;

(3) by replacing the definition of “recognized business” by the following definition:

““recognized business” has the meaning assigned by the first paragraph of section 737.18.17.1;”;

(4) by striking out the definition of “major investment project”;

(5) by replacing paragraph *a* of the definition of “excluded corporation” by the following paragraph:

“(a) a corporation that is exempt from tax for the year under Book VIII;”.

(2) Paragraphs 1, 3 and 4 of subsection 1 apply from 1 January 2021.

(3) Paragraph 2 of subsection 1 applies in respect of a property acquired after 27 March 2018.

(4) Paragraph 5 of subsection 1 applies to a taxation year that begins after 31 December 2018.

361. (1) Section 1029.8.36.166.60.1 of the Act is amended, in the first paragraph,

(1) by replacing paragraph *b* of the definition of “qualified building” by the following paragraph:

“(b) it is acquired to be used mainly for manufacturing or processing activities, other than activities listed in section 130R12 of the Regulation respecting the Taxation Act, and in the course of carrying on a business, other than a recognized business in connection with which a large investment project is carried out or is in the process of being carried out;”;

(2) by replacing the definition of “recognized business” by the following definition:

““recognized business” has the meaning assigned by the first paragraph of section 737.18.17.1;”;

(3) by striking out the definition of “major investment project”;

(4) by replacing paragraph *a* of the definition of “excluded corporation” by the following paragraph:

“(a) a corporation that is exempt from tax for the year under Book VIII;”.

(2) Paragraphs 1 to 3 of subsection 1 apply from 1 January 2021.

(3) Paragraph 4 of subsection 1 applies to a taxation year that begins after 31 December 2018.

362. (1) Section 1029.8.36.166.60.19 of the Act is amended, in the first paragraph,

(1) by striking out “, to the extent that it is reasonable in the circumstances,” in subparagraph *i* of paragraphs *a* to *d* of the definition of “eligible expenses”;

(2) by replacing paragraph *a* of the definition of “excluded corporation” by the following paragraph:

“(a) a corporation that is exempt from tax for the year under Book VIII;”.

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred in a taxation year or a fiscal period, as the case may be, that ends after 30 June 2016.

(3) Paragraph 2 of subsection 1 applies to a taxation year that begins after 31 December 2018.

363. (1) Section 1029.8.36.166.61 of the Act is amended

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

““eligible contract” of a corporation for all or part of a taxation year means a contract of the corporation in respect of which a certificate is issued to the corporation for the year by the Minister of Finance for the purposes of this division, according to which the contract is an eligible contract for all or part of the year;”;

(2) by replacing “\$66,667” in paragraph *a* of the definition of “qualified wages” by “\$75,000”;

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

““qualified international financial transaction” has the meaning assigned by section 2.1 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1);”.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 21 December 2017.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 20 December 2017 in respect of qualified wages incurred after that date. However, where section 1029.8.36.166.61 of the Act applies to such a taxation year that includes that date, it is to be read as if “\$75,000” in paragraph *a* of the definition of “qualified wages” were replaced by the aggregate of

(1) the amount obtained by multiplying \$66,667 by the proportion that the number of days in the taxation year that precede 21 December 2017 is of the number of days in the taxation year; and

(2) the amount obtained by multiplying \$75,000 by the proportion that the number of days in the taxation year that follow 20 December 2017 is of the number of days in the taxation year.

364. (1) Section 1029.8.36.166.62 of the Act is amended by replacing the first paragraph by the following paragraph:

“A corporation operating an international financial centre in a taxation year that holds for that year a valid qualification certificate issued by the Minister of Finance for the purposes of this division and that encloses with the fiscal return it is required to file for the year under section 1000 the documents described in the third paragraph is deemed, subject to the second paragraph, to have paid to the Minister on the corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to 24% of the aggregate of

(a) 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, where the qualification certificate issued in respect of that employee is in relation to the carrying out of qualified international financial transactions; and

(b) the aggregate of all amounts each of which is 80% of the qualified wages incurred by the corporation in the year in respect of an eligible employee for all or part of that year, where the qualification certificate issued in respect of that employee is in relation to an eligible contract.”

(2) Subsection 1 applies to a taxation year that ends after 20 December 2017.

365. (1) Section 1029.8.36.166.65 of the Act is amended by replacing paragraph *a* of the definition of “excluded corporation” by the following paragraph:

“(a) a corporation that is exempt from tax for the year under Book VIII;”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

366. (1) Section 1029.8.36.166.69 of the Act is amended

(1) by replacing the portion of the definition of “qualified expenditure” before paragraph *a* by the following:

““qualified expenditure” of a corporation for a taxation year means the aggregate of all amounts each of which is an expenditure incurred by the corporation in the year, that is directly attributable to its eligible activities for the year carried on in an establishment of the corporation situated in Québec and is any of the following expenditures, provided it is wholly or partly attributable to its eligibility period for the year:”;

(2) by adding the following paragraphs at the end of the definition of “qualified expenditure”:

“(g) the fees relating to the constitution of a prospectus required by a recognized regulatory or self-regulatory organization of a financial market; or

“(h) the fees paid to a compliance consultant to ensure compliance with the requirements of a recognized regulatory or self-regulatory organization of a financial market.”;

(3) by replacing paragraph *a* of the definition of “excluded corporation” by the following paragraph:

“(a) a corporation that is exempt from tax for the year under Book VIII;”.

(2) Paragraph 1 of subsection 1 applies in respect of an expenditure incurred in a taxation year that ends after 30 June 2016.

(3) Paragraph 2 of subsection 1 applies in respect of an expenditure incurred after 28 March 2017.

(4) Paragraph 3 of subsection 1 applies to a taxation year that begins after 31 December 2018.

367. (1) Section 1029.8.61.18 of the Act is amended

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

“Where an individual and, where applicable, the individual’s cohabiting spouse at the beginning of a particular month included in a taxation year file the document referred to in section 1029.8.61.23 for the base year in relation to the particular month, an amount equal to the amount determined by the following formula is deemed, for the particular month, to be an overpayment of the tax payable by the individual under this Part (in this division referred to as the “family allowance”):

$1/12 A + B + I + J.$ ”;

(2) by replacing “\$190” in subparagraph *b* of the second paragraph by “\$195”;

(3) by replacing “\$954” in subparagraph *c* of the second paragraph by “\$978”;

(4) by adding the following subparagraph at the end of the second paragraph:

“(d) *J* is an amount (in this division referred to as the “supplement for the purchase of school supplies”) equal to

i. where the particular month is July of the year, the product obtained by multiplying \$102 by the number of eligible dependent children described in the first paragraph of section 1029.8.61.19.5 in respect of whom the individual is, at the beginning of the particular month, an eligible individual,

ii. where the particular month is January 2018, the product obtained by multiplying \$100 by the number of eligible dependent children described in the second paragraph of section 1029.8.61.19.5 in respect of whom the individual is, at the beginning of the particular month, an eligible individual, or

iii. in any other case, zero.”;

(5) by replacing “\$2,410” in subparagraph *i* of subparagraph *a* of the third paragraph and in subparagraph 1 of subparagraph *ii* of that subparagraph *a* by “\$2,472”;

(6) by replacing “\$1,204” in subparagraph 2 of subparagraph *ii* of subparagraph *a* of the third paragraph by “\$1,735”;

(7) by replacing “\$1,806” in subparagraph 3 of subparagraph ii of subparagraph *a* of the third paragraph by “\$1,852”;

(8) by replacing “\$845” in subparagraph *b* of the third paragraph by “\$867”;

(9) by replacing “\$676” in subparagraph i of subparagraph *e* of the third paragraph and in subparagraph 1 of subparagraph ii of that subparagraph *e* by “\$694”;

(10) by replacing “\$625” in subparagraph 2 of subparagraph ii of subparagraph *e* of the third paragraph by “\$641”;

(11) by replacing “\$337” in subparagraph *f* of the third paragraph by “\$346”;

(12) by replacing “in respect of a child assistance payment” in the fourth paragraph by “in respect of a family allowance”.

(2) Paragraphs 1 and 4 of subsection 1 have effect from 1 January 2018. However, where section 1029.8.61.18 of the Act applies before 1 January 2019, it is to be read

(1) as if “family allowance” in the portion of the first paragraph before the formula were replaced by “child assistance payment”; and

(2) as if “\$102” in subparagraph i of subparagraph *d* of the second paragraph were replaced by “\$100”.

(3) Paragraphs 2, 3 and 5 to 12 of subsection 1 have effect from 1 January 2019.

368. (1) Section 1029.8.61.19.1 of the Act is amended, in the first paragraph,

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

“(a) the child, during a foreseeable period of at least one year, has an impairment or a 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,”;

(2) by replacing subparagraph ii of subparagraph *a* by the following subparagraph:

“ii. four years of age or over, in the case of a mental function disability; or”.

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

369. (1) The Act is amended by inserting the following section after section 1029.8.61.19.4:

“1029.8.61.19.5. An eligible dependent child to whom subparagraph *i* of subparagraph *d* of the second paragraph of section 1029.8.61.18 refers for a particular month is a child who, on 30 September following the particular month, is at least 4 years of age and at most

(a) 17 years of age, where the child is an eligible dependent child to whom subparagraph *b* of the second paragraph of section 1029.8.61.18 refers for the particular month; or

(b) 16 years of age, in any other case.

An eligible dependent child to whom subparagraph *ii* of subparagraph *d* of the second paragraph of section 1029.8.61.18 refers is a child who, on 30 September 2017, is at least 4 years of age and at most

(a) 17 years of age, where the child is an eligible dependent child to whom subparagraph *b* of the second paragraph of section 1029.8.61.18 refers for January 2018; or

(b) 16 years of age, in any other case.”

(2) Subsection 1 has effect from 1 January 2018.

370. (1) Section 1029.8.61.20 of the Act is amended

(1) by replacing “2017” in the portion before the formula in the first paragraph by “2019”;

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

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

(3) by replacing “\$190” in subparagraph *a* of the fourth paragraph by “\$195”;

(4) by replacing “\$954” in subparagraph *a.1* of the fourth paragraph by “\$978”;

(5) by inserting the following subparagraph after subparagraph *a.1* of the fourth paragraph:

“(a.2) the amount of \$102 mentioned in subparagraph *i* of subparagraph *d* of the second paragraph of section 1029.8.61.18;”;

(6) by replacing “\$2,410”, “\$1,204” and “\$1,806” in subparagraph *b* of the fourth paragraph by “\$2,472”, “\$1,735” and “\$1,852”, respectively;

(7) by replacing “\$845” in subparagraph *c* of the fourth paragraph by “\$867”;

(8) by replacing “\$676” and “\$625” in subparagraph *d* of the fourth paragraph by “\$694” and “\$641”, respectively;

(9) by replacing “\$337” in subparagraph *e* of the fourth paragraph by “\$346”.

(2) Paragraphs 1 and 3 to 9 of subsection 1 have effect from 1 January 2019.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2017.

371. (1) Section 1029.8.61.22 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“The amount to which subparagraph *i* of subparagraph *d* of the third paragraph of section 1029.8.61.18 refers is the amount (in section 1029.8.61.22.1 referred to as the “family allowance reduction threshold”), applicable for a particular month included in a taxation year, that is equal to the amount starting at which the total income of an eligible individual for the year who has an eligible spouse for the year, and whose work income for the year is at least equal to the work premium reduction threshold referred to in subparagraph *ii* of subparagraph *b* of the second paragraph of section 1029.8.116.5 that is applicable for the year, causes the eligible individual to be deemed to have paid to the Minister an amount equal to zero on account of the eligible individual’s tax payable for the year under the first paragraph of section 1029.8.116.5.

The amount to which subparagraph *ii* of subparagraph *d* of the third paragraph of section 1029.8.61.18 refers is the amount (in section 1029.8.61.22.1 referred to as the “family allowance reduction threshold”), applicable for a particular month included in a taxation year, that is equal to the amount starting at which the total income of an eligible individual for the year who does not have an eligible spouse for the year, and whose work income for the year is at least equal to the work premium reduction threshold referred to in subparagraph *i* of subparagraph *b* of the second paragraph of section 1029.8.116.5 that is applicable for the year, causes the eligible individual to be deemed to have paid to the Minister an amount equal to zero on account of the eligible individual’s tax payable for the year under the first paragraph of section 1029.8.116.5.”

(2) Subsection 1 has effect from 1 January 2019.

372. (1) Section 1029.8.61.22.1 of the Act is amended by replacing both occurrences of “child assistance payment reduction thresholds” by “family allowance reduction thresholds”.

(2) Subsection 1 has effect from 1 January 2019.

373. (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 family allowance, in respect of that eligible dependent child, with Retraite Québec no later than 11 months after the end of the particular month.”;

(2) by replacing “in respect of a child assistance payment” in the third paragraph by “in respect of a family allowance”.

(2) Subsection 1 has effect from 1 January 2019.

374. (1) Section 1029.8.61.26 of the Act is amended

(1) by replacing “in respect of a child assistance payment” in the first and third paragraphs by “in respect of a family allowance”;

(2) by replacing “child tax benefit” in the third paragraph by “Canada child benefit”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2019.

(3) Paragraph 2 of subsection 1 has effect from 1 July 2016.

375. (1) Section 1029.8.61.28 of the Act is amended

(1) by replacing “of a child assistance payment” wherever it appears by “of a family allowance”;

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

“However, the payment made under the first or second paragraph of an amount determined in respect of a family allowance for a particular month that is either January 2018 or July of a year subsequent to the year 2017 does not include the portion of that amount that is attributable to the supplement for the purchase of school supplies, which portion is paid separately by Retraite Québec on or before the last day of the month following the particular month.”

(2) Paragraph 1 of subsection 1 has effect from 1 January 2019.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2018. However, where section 1029.8.61.28 of the Act applies before 1 January 2019, it is to be read as if “of a family allowance” in the third paragraph were replaced by “of a child assistance payment”.

(4) In addition, despite section 1029.8.61.28 of the Act, Retraite Québec shall pay within the first 15 days of April 2019 the portion of an amount determined in respect of a family allowance for any of the months of January, February and March 2019 that is attributable to the amount by which the amount otherwise determined for that month exceeds the amount that would be determined for that month if subparagraph 2 of subparagraph ii of subparagraph *a* of the third paragraph of section 1029.8.61.18 of the Act were read as if, for the taxation year 2019, “\$1,735” were replaced by “\$1,235”.

376. (1) Section 1029.8.61.36 of the Act is amended

(1) by replacing “as or on account of a child assistance payment” in the portion before subparagraph *a* of the first paragraph by “as or on account of a family allowance”;

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

“Where applicable, the allocation shall be made taking into account the fact that an individual receives a benefit under a financial assistance program provided for in any of Chapters I, II and V of Title II of the Individual and Family Assistance Act (chapter A-13.1.1).”

(2) Paragraph 1 of subsection 1 has effect from 1 January 2019.

(3) Paragraph 2 of subsection 1 has effect from 1 April 2018.

377. (1) Section 1029.8.61.64 of the Act is amended by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) A is an amount of \$663; and

“(b) B is an amount equal to the amount by which \$542 exceeds 16% of the eligible relative’s income for the year that exceeds \$24,105.”

(2) Subsection 1 applies from the taxation year 2019.

378. (1) Section 1029.8.61.67 of the Act is replaced by the following section:

“1029.8.61.67. The amount determined by the formula in the first paragraph of section 1029.8.61.64, in respect of a person who is an eligible relative of an individual, and taken into account for the purpose of computing the amount that the individual is deemed to have paid to the Minister under section 1029.8.61.64 for a taxation year is to be reduced by an amount that is the portion of a financial assistance benefit received in that year by the individual or, as the case may be, by the individual’s spouse for the year, in respect of that person, under any of Chapters I, II and V of Title II of the Individual and Family Assistance Act (chapter A-13.1.1), that is attributable to the amount of the increase for a dependent child of full age who is handicapped and attends an educational institution at the secondary level in general education provided for in the second paragraph of section 75 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1).”

(2) Subsection 1 applies from the taxation year 2018.

379. (1) Section 1029.8.61.69 of the Act is amended by replacing subparagraphs i and ii of paragraph *b* by the following subparagraphs:

“i. the particular person’s ability to perform a basic activity of daily living is markedly restricted and the minimum housing period of the particular person for the year in relation to the individual is the period described in paragraph *b* of the definition of “minimum housing period” in section 1029.8.61.61, the prescribed form on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, or, where the particular person has a sight impairment, a physician, a specialized nurse practitioner or an optometrist, within the meaning of that section, or, where the particular person has a speech impairment, a physician, a specialized nurse practitioner or a speech-language pathologist, within the meaning of that section, or, where the particular person has a hearing impairment, a physician, a specialized nurse practitioner or an audiologist, within the meaning of that section, or, where the particular person has an impairment with respect to the particular person’s ability in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, within the meaning of that section, or, where the particular person has an impairment with respect to the particular person’s ability in walking, a physician, a specialized nurse practitioner, an occupational therapist or a physiotherapist, within the meaning of that section, or, where the particular person has an impairment with respect to the particular person’s ability in mental functions necessary for everyday life, a physician, a specialized nurse practitioner or a psychologist, within the meaning of that section, certifies that the particular person has such an impairment, or

“ii. the particular person’s ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living and the minimum housing period of the particular person for the year in relation to the individual is the period described in paragraph *b* of the definition of “minimum housing period” in section 1029.8.61.61, the prescribed form on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, or, where the particular person has an impairment with respect to the particular person’s ability in walking or in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, within the meaning of that section, certifies that the particular person has such an impairment.”

(2) Subsection 1 applies in respect of a certification made after 21 March 2017.

380. (1) Section 1029.8.61.71 of the Act is amended by replacing “400” in the definition of “eligible individual” in the first paragraph by “200”.

(2) Subsection 1 applies from the taxation year 2018.

381. (1) Section 1029.8.61.74 of the Act is replaced by the following section:

“1029.8.61.74. An informal caregiver for a taxation year in relation to a care recipient may attribute an amount for the year, which may not exceed the amount determined under the second paragraph, to an eligible individual for the year, in relation to the care recipient, provided the aggregate of all amounts each of which is an amount so attributed by the informal caregiver for the year to an eligible individual in relation to the care recipient does not exceed \$1,500.

The amount to which the first paragraph refers that may be attributed to an eligible individual is equal to

(a) \$250 where the eligible individual provided volunteer respite services in the year to the informal caregiver, in relation to the care recipient, for a total of at least 200 hours and less than 300 hours;

(b) \$500 where the eligible individual provided volunteer respite services in the year to the informal caregiver, in relation to the care recipient, for a total of at least 300 hours and less than 400 hours; and

(c) \$750 where the eligible individual provided volunteer respite services in the year to the informal caregiver, in relation to the care recipient, for a total of at least 400 hours.

Subject to the fourth paragraph, where the amount otherwise attributed by an informal caregiver to an eligible individual under the first paragraph exceeds the amount determined in respect of the eligible individual in accordance with the second paragraph, the amount attributed to the eligible individual is deemed to be equal to the amount so determined.

Where the aggregate of all amounts each of which is an amount otherwise attributed under the first paragraph or deemed to be attributed under the third paragraph, as the case may be, for a taxation year by an informal caregiver to an eligible individual in relation to a care recipient exceeds \$1,500, the amount so attributed or deemed to be attributed by the informal caregiver to an eligible individual for the year in relation to the care recipient is deemed to be equal to the amount determined by the Minister for the year in respect of the eligible individual in relation to the care recipient.”

(2) Subsection 1 applies from the taxation year 2018.

382. (1) Section 1029.8.61.85 of the Act is amended by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) A is an amount of \$663; and

“(b) B is an amount equal to the amount by which \$542 exceeds 16% of the eligible relative’s income for the year that exceeds \$24,105.”

(2) Subsection 1 applies from the taxation year 2019.

383. (1) Section 1029.8.61.89 of the Act is replaced by the following section:

“**1029.8.61.89.** The amount determined by the formula in the first paragraph of section 1029.8.61.85, in respect of a person who is an eligible relative of an individual, and taken into account for the purpose of computing the amount that the individual is deemed to have paid to the Minister under section 1029.8.61.85 for a taxation year is to be reduced by an amount that is the portion of a financial assistance benefit received in that year by the individual or, as the case may be, by the individual’s spouse for the year, in respect of that person, under any of Chapters I, II and V of Title II of the Individual and Family Assistance Act (chapter A-13.1.1), that is attributable to the amount of the increase for a dependent child of full age who is handicapped and attends an educational institution at the secondary level in general education provided for in the second paragraph of section 75 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1).”

(2) Subsection 1 applies from the taxation year 2018.

384. (1) Section 1029.8.61.90 of the Act is amended

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

“i. the person’s ability to perform a basic activity of daily living is markedly restricted, the prescribed form on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, or, where the person has a sight impairment, a physician, a specialized nurse practitioner or an optometrist, within the meaning of that section, or, where the person has a speech impairment, a physician, a specialized nurse practitioner or a speech-language pathologist, within the meaning of that section, or, where the person has a hearing impairment, a physician, a specialized nurse practitioner or an audiologist, within the meaning of that section, or, where the person has an impairment with respect to the person’s ability in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, within the meaning of that section, or, where the person has an impairment with respect to the person’s ability in walking, a physician, a specialized nurse practitioner, an occupational therapist or a physiotherapist, within the meaning of that section, or, where the person has an impairment with respect to the person’s ability in mental functions necessary for everyday life, a physician, a specialized nurse practitioner or a psychologist, within the meaning of that section, certifies that the person has such an impairment, or

“ii. the person’s ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living, the prescribed form on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person’s ability in walking or in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, within the meaning of that section, certifies that the person has such an impairment; and”;

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

“(c) the prescribed form on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, certifies that the person is unable to live alone because of the person’s impairment.”

(2) Paragraph 1 of subsection 1 applies in respect of a certification made after 21 March 2017.

(3) Paragraph 2 of subsection 1 applies in respect of a certification made after 26 March 2018.

385. (1) Section 1029.8.61.93 of the Act is amended

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

“An individual who is resident in Québec at the end of 31 December of a taxation year and who, during the year, is not dependent upon another individual, is deemed to have paid to the Minister, on the individual’s balance-due day for that taxation year, on account of the individual’s tax payable under this Part for that taxation year, an amount equal to \$1,032 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) by striking out the third paragraph.

(2) Subsection 1 applies from the taxation year 2019.

386. (1) Section 1029.8.61.96 of the Act is amended

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

“*i.* the individual certifies that, throughout the minimum cohabitation period of the person for the year, the individual ordinarily lived with that person in a self-contained domestic establishment (other than such an establishment situated in a 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), and”;

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

“*i.* the person’s ability to perform a basic activity of daily living is markedly restricted, the prescribed form on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, or, where the person has a sight impairment, a physician, a specialized nurse practitioner or an optometrist, within the meaning of that section, or, where the person has a speech impairment, a physician, a specialized nurse practitioner or a speech-language pathologist, within the meaning of that section, or, where the person has a hearing impairment, a physician, a specialized nurse practitioner or an audiologist, within the meaning of that section, or, where the person has an

impairment with respect to the person's ability in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, within the meaning of that section, or, where the person has an impairment with respect to the person's ability in walking, a physician, a specialized nurse practitioner, an occupational therapist or a physiotherapist, within the meaning of that section, or, where the person has an impairment with respect to the person's ability in mental functions necessary for everyday life, a physician, a specialized nurse practitioner or a psychologist, within the meaning of that section, certifies that the person has such an impairment, or

“ii. the person's ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living, the prescribed form on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person's ability in walking or in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, within the meaning of that section, certifies that the person has such an impairment; and”;

(3) by replacing paragraph *c* by the following paragraph:

“(c) the prescribed form on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, certifies that the person is unable to live alone because of the person's impairment.”

(2) Paragraph 1 of subsection 1 applies from the taxation year 2017.

(3) Paragraph 2 of subsection 1 applies in respect of a certification made after 21 March 2017.

(4) Paragraph 3 of subsection 1 applies in respect of a certification made after 26 March 2018.

387. (1) The Act is amended by inserting the following division after section 1029.8.61.96:

“DIVISION II.11.7.1

“CREDIT FOR INFORMAL CAREGIVERS OF PERSONS OF FULL AGE WITH NO COHABITATION REQUIREMENT

“§1. — *Interpretation and general rules*

“1029.8.61.96.1. In this division,

“eligible relative” of an individual means a person in respect of whom the following conditions are met:

(a) the person is the child, grandchild, nephew, niece, brother, sister, father, mother, uncle, aunt, grandfather, grandmother, great-uncle or great-aunt of the individual or of the individual’s spouse or any other direct ascendant of the individual or of the individual’s spouse;

(b) the person has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person’s ability to perform a basic activity of daily living is markedly restricted or that the person’s ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living;

(c) the person needs assistance to perform a basic activity of daily living because of the person’s impairment;

(d) the housing unit that is the person’s principal place of residence is situated in Québec; and

(e) that housing unit is not 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;

“minimum period of support” of a person by an individual for a taxation year means a period of at least 365 consecutive days commencing in the year or in the preceding year, during which the individual provides assistance to that person, gratuitously and on a regular and constant basis, by assisting that person in performing a basic activity of daily living where

(a) the period includes at least 183 days in the year; and

(b) the person is, during that period, 18 years of age or over;

“private seniors’ residence” has the meaning that would be assigned by section 1029.8.61.1 if the definition of that expression were read without reference to “for a particular month” and “, at the beginning of the particular month,”;

“public network facility” has the meaning assigned by the first paragraph of section 1029.8.61.1.

For the purposes of the definition of “eligible relative” in the first paragraph, a person who, immediately before death, was the spouse of an individual is deemed to be a spouse of the individual.

“1029.8.61.96.2. The first and second paragraphs of section 752.0.17 apply for the purpose of determining whether a person has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person’s ability to perform a basic activity of daily living is markedly restricted or that the person’s ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living.

For the purpose of determining whether an individual is deemed to have paid an amount to the Minister under section 1029.8.61.96.3 for a taxation year in respect of an eligible relative, any person referred to in section 1029.8.61.96.3 shall, on request in writing by the Minister for information with respect to the eligible relative’s impairment and its effect on the eligible relative or with respect to the therapy that is, if applicable, required to be administered to the eligible relative, provide the information so requested in writing.

“§2. — *Credit*

“1029.8.61.96.3. An individual who is resident in Québec at the end of 31 December of a taxation year and who, during the year, is not dependent upon another individual, is deemed to have paid to the Minister, on the individual’s balance-due day for that taxation year, on account of the individual’s tax payable under this Part for that taxation year, an amount equal to the aggregate of all amounts each of which is—in respect of each person who, throughout the person’s minimum period of support by the individual for the year, is an eligible relative of the individual—the amount by which \$542 exceeds 16% of the eligible relative’s income for the year that exceeds \$24,105.

For the purposes of this section, an individual who was resident in Québec immediately before death is deemed to be resident in Québec at the end of 31 December of the year of the individual’s death.

“1029.8.61.96.4. Where, for a taxation year, more than one individual could, but for this section, be deemed to have paid an amount to the Minister for the year under section 1029.8.61.96.3 in respect of a same person who is an eligible relative of those individuals, no amount greater than the amount provided for in that section, for the year, in respect of that person shall be deemed to have been paid to the Minister, for the year, under that section in respect of that person.

Where those individuals cannot agree as to what portion of the amount each would, but for this section, be deemed to have paid to the Minister, the Minister may determine that portion of the amount for the year.

“1029.8.61.96.5. For the purposes of section 1029.8.61.96.3, a person is dependent upon an individual during a taxation year if the individual is not the person’s spouse and has deducted, for the year, in respect of the person, an amount under any of sections 752.0.1 to 752.0.7, 752.0.11 to 752.0.18.0.1 and 776.41.14.

“1029.8.61.96.6. The amount determined under the first paragraph of section 1029.8.61.96.3, in respect of each person who is an eligible relative of an individual and has reached 18 years of age in a taxation year, and taken into account for the purpose of computing the amount that the individual is deemed to have paid to the Minister under section 1029.8.61.96.3 for the year is to be replaced by an amount equal to the proportion of that amount that the number of months in the year that follow the month in which that person reaches 18 years of age is of 12.

“1029.8.61.96.7. The amount determined under the first paragraph of section 1029.8.61.96.3, in respect of a person who is an eligible relative of an individual, and taken into account for the purpose of computing the amount that the individual is deemed to have paid to the Minister under section 1029.8.61.96.3 for a taxation year is to be reduced by an amount that is the portion of a financial assistance benefit received in that year by the individual or, as the case may be, by the individual’s spouse for the year, in respect of that person, under any of Chapters I, II and V of Title II of the Individual and Family Assistance Act (chapter A-13.1.1), that is attributable to the amount of the increase for a dependent child of full age who is handicapped and attends an educational institution at the secondary level in general education provided for in the second paragraph of section 75 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1).

“1029.8.61.96.8. No individual may be deemed to have paid an amount to the Minister under section 1029.8.61.96.3 for a taxation year in respect of a person if, as the case may be,

(a) that person is an eligible relative, within the meaning of any of sections 1029.8.61.61, 1029.8.61.83 and 1029.8.61.91, in respect of which an individual is deemed to have paid an amount to the Minister for the year under section 1029.8.61.64, 1029.8.61.85 or 1029.8.61.93, as the case may be; or

(b) that person attributed an amount to the individual for the year under section 1029.8.61.74 and that amount, or the amount deemed to have been attributed to the individual for the year in accordance with section 1029.8.61.74, is taken into account in computing an amount that the individual is deemed to have paid to the Minister for the year under section 1029.8.61.73.

“1029.8.61.96.9. No individual may be deemed to have paid an amount to the Minister under section 1029.8.61.96.3 for a taxation year in respect of a person unless the individual files with the Minister, together with the fiscal return the individual is required to file under section 1000 for the year, or would be required to file if tax were payable by the individual for the year under this Part, the following documents:

(a) the prescribed form on which

i. the individual certifies that, during the person’s minimum period of support by the individual for the year, the individual provided assistance to the person, gratuitously and on a regular and constant basis, by assisting the person in performing a basic activity of daily living, and

ii. the individual certifies that, throughout the person’s minimum period of support by the individual for the year, the person was not living 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;

(b) if the person’s severe and prolonged impairment in mental or physical functions is an impairment whose effects are such that

i. the person’s ability to perform a basic activity of daily living is markedly restricted, the prescribed form on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, or, where the person has a sight impairment, a physician, a specialized nurse practitioner or an optometrist, within the meaning of that section, or, where the person has a speech impairment, a physician, a specialized nurse practitioner or a speech-language pathologist, within the meaning of that section, or, where the person has a hearing impairment, a physician, a specialized nurse practitioner or an audiologist, within the meaning of that section, or, where the person has an impairment with respect to the person’s ability in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, within the meaning of that section, or, where the person has an impairment with respect to the person’s ability in walking, a physician, a specialized nurse practitioner, an occupational therapist or a physiotherapist, within the meaning of that section, or, where the person has an impairment with respect to the person’s ability in mental functions necessary for everyday life, a physician, a specialized nurse practitioner or a psychologist, within the meaning of that section, certifies that the person has such an impairment, or

ii. the person's ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living, the prescribed form on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person's ability in walking or in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, within the meaning of that section, certifies that the person has such an impairment; and

(c) the prescribed form on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, certifies that the person requires assistance to perform a basic activity of daily living because of the person's impairment."

(2) Subsection 1 applies from the taxation year 2018. However, where section 1029.8.61.96.3 of the Act applies to the taxation year 2018, it is to be read as if "\$542" and "\$24,105" were replaced by "\$533" and "\$23,700", respectively.

388. (1) Section 1029.8.61.100 of the Act is amended by adding the following paragraphs at the end of the definition of "qualified property":

"(f) an alert system for persons with a hearing impairment;

"(g) a hearing aid;

"(h) a walker;

"(i) a rollator;

"(j) a cane;

"(k) crutches; or

"(l) a non-motorized wheelchair."

(2) Subsection 1 applies from the taxation year 2018.

389. (1) Section 1029.8.61.101 of the Act is amended by replacing "\$500" in the first paragraph by "\$250".

(2) Subsection 1 applies from the taxation year 2018.

390. (1) The Act is amended by inserting the following division after section 1029.8.61.102:

“DIVISION II.11.10

“CREDIT FOR SENIOR ASSISTANCE

“§1. — Interpretation and general rules

“1029.8.61.103. In this division,

“eligible individual” for a taxation year means an individual who, at the end of 31 December of the year or, if the individual died in the year, immediately before the death, is not an excluded individual for the year and

(a) is resident in Québec or, if the individual is the eligible spouse for the year of a person who is deemed to be resident in Québec throughout the taxation year, was resident in Québec in any preceding taxation year; and

(b) is, or whose eligible spouse for the year is,

i. a Canadian citizen,

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

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

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

“eligible spouse” of an individual for a taxation year means the person who is the individual’s eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4;

“excluded individual” for a taxation year means

(a) a person who is exempt from tax for the year under section 982 or 983 or any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002) or the eligible spouse of the person for the year; or

(b) a person who, at the end of 31 December of the year or, if the person died in the year, immediately before the death, is confined to a prison or a similar institution and has been so confined in the year for one or more periods totalling more than 183 days;

“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.

For the purposes of paragraph *b* of the definition of “excluded individual” in the first paragraph, a person who has been allowed, in a taxation year, to be temporarily absent from a prison or similar institution to which the person has been confined is deemed to be confined to that prison or similar institution during each day of the year during which the person has been so allowed to be temporarily absent.

For the purposes of the definition of “family income” in the first paragraph, where an individual was not resident in Canada throughout a taxation year, the individual’s income for the year is deemed to be equal to the income that would be determined in respect of the individual for the year under this Part if the individual had been resident in Québec and in Canada throughout the year or, if the individual died in the year, throughout the period of the year preceding the time of death.

“§2. — *Credit*

“1029.3.61.104. An eligible individual for a taxation year is deemed to have paid to the Minister, on the eligible individual’s balance-due day for that year, on account of the eligible individual’s tax payable under this Part for the year, if the eligible individual and, where applicable, the eligible individual’s eligible spouse for the year file a fiscal return under section 1000 for the year, an amount equal to the amount determined by the formula

A – B.

In the formula in the first paragraph,

(a) A is the aggregate of

i. \$203, where the eligible individual is at least 70 years of age at the end of 31 December of the year or, if the eligible individual died in the year, on the date of the death, and

ii. \$203, where the eligible individual has an eligible spouse for the year who is both an eligible individual for the year and at least 70 years of age at the end of 31 December of the year or, if the eligible spouse died in the year, on the date of the death; and

(b) B is 5% of the amount by which the eligible individual’s family income for the year exceeds

i. \$22,885, where the eligible individual does not have an eligible spouse for the year, or

ii. \$37,225, where the eligible individual has an eligible spouse for the year.

“1029.8.61.105. Despite section 1029.8.61.104, where a particular eligible individual referred to in section 1029.8.61.104 has an eligible spouse for a taxation year who is an eligible individual for the year and the particular eligible individual files with the Minister, together with the particular eligible individual’s fiscal return referred to in section 1029.8.61.104, the prescribed form containing prescribed information, the following rules apply:

(a) the amount the particular individual is deemed to have paid to the Minister for the year under section 1029.8.61.104, determined without reference to this section, is to be reduced by such portion of the amount as the particular individual and the particular individual’s eligible spouse agree, in that prescribed form, to attribute to the eligible spouse for the year;

(b) the amount the eligible spouse is deemed to have paid to the Minister for the year under section 1029.8.61.104, determined without reference to this section, is to be reduced by the amount determined for the year under subparagraph *a* in respect of the particular individual; and

(c) the amount determined for the year under subparagraph *a* in respect of the particular individual and the amount determined for the year under subparagraph *b* in respect of the eligible spouse are deemed to be the amount the particular individual is deemed to have paid to the Minister for the year under section 1029.8.61.104 and the amount the eligible spouse is deemed to have so paid to the Minister for the year, respectively.

For the purposes of the first paragraph, only one prescribed form may be considered valid in respect of a taxation year.

“1029.8.61.106. Section 1029.8.61.105 applies in respect of an eligible individual in relation to a taxation year only if the eligible individual files with the Minister, together with the fiscal return the eligible individual files for the year under section 1000, a written statement from the eligible individual’s eligible spouse for the year in the prescribed form referred to in section 1029.8.61.105.

“1029.8.61.107. For the purposes of section 1029.8.61.104, where an eligible individual referred to in that section for a taxation year has an eligible spouse for the year who is an eligible individual for the year and neither the individual nor the spouse have filed with the Minister the prescribed form referred to in section 1029.8.61.105 for the year, the Minister shall determine the amount each is deemed to have paid under section 1029.8.61.104 for the year.”

(2) Subsection 1 applies from the taxation year 2018. However, where section 1029.8.61.104 of the Act applies to the taxation year 2018, the second paragraph of that section is to be read

(1) as if “\$203” in subparagraphs i and ii of subparagraph *a* were replaced by “\$200”;

(2) as if “\$22,885” in subparagraph i of subparagraph *b* were replaced by “\$22,500”; and

(3) as if “\$37,225” in subparagraph ii of subparagraph *b* were replaced by “\$36,600”.

391. (1) Section 1029.8.67 of the Act is amended

(1) by replacing “\$10,222” in the definition of “eligible child” by “\$10,482”;

(2) by replacing paragraph *b* of the definition of “qualified child care expense” by the following paragraph:

“(b) the total of the product obtained when \$13,220 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 \$9,660 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 \$5,085 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 2019. In addition, where section 1029.8.67 of the Act applies to the taxation year 2018, it is to be read as if “\$13,220”, “\$9,660” and “\$5,085” in paragraph *b* of the definition of “qualified child care expense” were replaced by “\$13,000”, “\$9,500” and “\$5,000”, respectively.

392. (1) Section 1029.8.80 of the Act is amended by replacing paragraphs *a* to *z.6* by the following paragraphs:

“(a) 75% if the individual’s family income for the year does not exceed \$35,950;

“(b) 74% if the individual’s family income for the year exceeds \$35,950 but does not exceed \$37,280;

“(c) 73% if the individual’s family income for the year exceeds \$37,280 but does not exceed \$38,620;

“(d) 72% if the individual’s family income for the year exceeds \$38,620 but does not exceed \$39,940;

“(e) 71% if the individual’s family income for the year exceeds \$39,940 but does not exceed \$41,275;

“(f) 70% if the individual’s family income for the year exceeds \$41,275 but does not exceed \$42,600;

“(g) 69% if the individual’s family income for the year exceeds \$42,600 but does not exceed \$43,950;

“(h) 68% if the individual’s family income for the year exceeds \$43,950 but does not exceed \$45,275;

“(i) 67% if the individual’s family income for the year exceeds \$45,275 but does not exceed \$46,605;

“(j) 66% if the individual’s family income for the year exceeds \$46,605 but does not exceed \$47,925;

“(k) 65% if the individual’s family income for the year exceeds \$47,925 but does not exceed \$49,275;

“(l) 64% if the individual’s family income for the year exceeds \$49,275 but does not exceed \$50,600;

“(m) 63% if the individual’s family income for the year exceeds \$50,600 but does not exceed \$51,930;

“(n) 62% if the individual’s family income for the year exceeds \$51,930 but does not exceed \$53,255;

“(o) 61% if the individual’s family income for the year exceeds \$53,255 but does not exceed \$54,595;

“(p) 60% if the individual’s family income for the year exceeds \$54,595 but does not exceed \$98,530;

“(q) 57% if the individual’s family income for the year exceeds \$98,530 but does not exceed \$141,450;

“(r) 54% if the individual’s family income for the year exceeds \$141,450 but does not exceed \$142,795;

“(s) 52% if the individual’s family income for the year exceeds \$142,795 but does not exceed \$144,135;

“(t) 50% if the individual’s family income for the year exceeds \$144,135 but does not exceed \$145,470;

“(u) 48% if the individual’s family income for the year exceeds \$145,470 but does not exceed \$146,815;

“(v) 46% if the individual’s family income for the year exceeds \$146,815 but does not exceed \$148,155;

“(w) 44% if the individual’s family income for the year exceeds \$148,155 but does not exceed \$149,490;

“(x) 42% if the individual’s family income for the year exceeds \$149,490 but does not exceed \$150,835;

“(y) 40% if the individual’s family income for the year exceeds \$150,835 but does not exceed \$152,175;

“(z) 38% if the individual’s family income for the year exceeds \$152,175 but does not exceed \$153,500;

“(z.1) 36% if the individual’s family income for the year exceeds \$153,500 but does not exceed \$154,855;

“(z.2) 34% if the individual’s family income for the year exceeds \$154,855 but does not exceed \$156,190;

“(z.3) 32% if the individual’s family income for the year exceeds \$156,190 but does not exceed \$157,545;

“(z.4) 30% if the individual’s family income for the year exceeds \$157,545 but does not exceed \$158,880;

“(z.5) 28% if the individual’s family income for the year exceeds \$158,880 but does not exceed \$160,220; and

“(z.6) 26% if the individual’s family income for the year exceeds \$160,220.”

(2) Subsection 1 applies from the taxation year 2019.

393. (1) Section 1029.8.80.3 of the Act is amended

(1) by replacing paragraphs *a* to *f* by the following paragraphs:

“(a) 75% if the individual’s estimated family income for the year does not exceed \$35,950;

“(b) 70% if the individual’s estimated family income for the year exceeds \$35,950 but does not exceed \$42,600;

“(c) 65% if the individual’s estimated family income for the year exceeds \$42,600 but does not exceed \$49,275;

“(d) 60% if the individual’s estimated family income for the year exceeds \$49,275 but does not exceed \$98,530;

“(e) 57% if the individual’s estimated family income for the year exceeds \$98,530 but does not exceed \$141,450;

“(f) 50% if the individual’s estimated family income for the year exceeds \$141,450 but does not exceed \$145,470;”;

(2) by replacing paragraphs *h* to *k* by the following paragraphs:

“(h) 44% if the individual’s estimated family income for the year exceeds \$145,470 but does not exceed \$149,490;

“(i) 38% if the individual’s estimated family income for the year exceeds \$149,490 but does not exceed \$153,500;

“(j) 32% if the individual’s estimated family income for the year exceeds \$153,500 but does not exceed \$157,545; and

“(k) 26% if the individual’s estimated family income for the year exceeds \$157,545.”

(2) Subsection 1 applies from the taxation year 2019.

394. (1) Section 1029.8.116.1 of the Act is amended

(1) by replacing paragraph *d* of the definition of “eligible individual” by the following paragraph:

“(d) a person who is a dependant of another individual for the year for the purposes of subparagraph *a* of the second paragraph of section 1029.8.116.5 or subparagraph *a* of the third paragraph of section 1029.8.116.5.0.1; or”;

(2) by striking out “or begins to receive a benefit referred to in paragraph *b*” in paragraph *a* of the definition of “period of transition to work”;

(3) by replacing paragraph *b* of the definition of “period of transition to work” by the following paragraph:

“(b) a period that begins on the first day of a particular month that is both subsequent to the month of March 2009 and recognized by the Minister of Employment and Social Solidarity as a month in which the individual ceases to receive a financial assistance benefit under Chapter III of Title II of the Individual and Family Assistance Act, as it read before being repealed, because of earned income from employment as determined for the purposes of that Act, and that ends on the last day of the eleventh month that follows the particular month or, if it is earlier, the last day of the month that precedes the month in which the individual begins to receive a benefit referred to in paragraph *a* or *c*; or”;

(4) by adding the following paragraph at the end of the definition of “period of transition to work”:

“(c) a period that begins on the first day of a particular month that is both subsequent to the month of March 2018 and recognized by the Minister of Employment and Social Solidarity as a month in which the individual ceases to receive a financial assistance benefit under Chapter V of Title II of the Individual and Family Assistance Act because of earned income from employment as determined for the purposes of that Act, and that ends on the last day of the eleventh month that follows the particular month or, if it is earlier, the last day of the month that precedes the month in which the individual again receives such a benefit or begins to receive a benefit referred to in paragraph *a*.”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2018.

(3) Paragraphs 2 to 4 of subsection 1 have effect from 1 April 2018.

395. (1) Section 1029.8.116.2.2 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) that Minister shall not consider an individual to have received, for a month, a financial assistance benefit under Title II of the Individual and Family Assistance Act if, for that month, the individual receives only a special benefit under section 48 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1).”

(2) Subsection 1 has effect from 1 April 2018.

396. (1) Section 1029.8.116.5 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

“1029.8.116.5. An eligible individual for a taxation year who is resident in Québec at the end of 31 December of the year is deemed, subject to the third paragraph, to have paid to the Minister, on the individual’s balance-due day for the year, on account of the individual’s tax payable for the year, provided that the individual and, if applicable, the individual’s eligible spouse for the year file a fiscal return under section 1000 for the year, the amount determined by the formula”;

(2) by replacing subparagraphs i to iii of subparagraph *a* of the second paragraph by the following subparagraphs:

“i. in the case where the eligible individual does not have an eligible spouse for the year but has a dependant for the year, 30%,

“ii. in the case where the eligible individual has an eligible spouse for the year and a dependant for the year, 25%, and

“iii. in any other case,

(1) 9% for the taxation year 2016 or 2017,

(2) 9.4% for the taxation year 2018,

(3) 10.5% for the taxation year 2019,

(4) 10.8% for the taxation year 2020,

(5) 11.2% for the taxation year 2021, or

(6) 11.6% for a taxation year subsequent to the year 2021;”.

(2) Subsection 1 applies from the taxation year 2018, except where paragraph 2 of that subsection replaces subparagraph iii of subparagraph *a* of the second paragraph of section 1029.8.116.5 of the Act, in which case it has effect from 1 January 2018.

397. (1) Section 1029.8.116.5.0.1 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

“1029.8.116.5.0.1. An individual who, for a taxation year, is an eligible individual to whom the second paragraph applies and is resident in Québec at the end of 31 December of the year is deemed, subject to the fourth paragraph, to have paid to the Minister, on the individual’s balance-due day for the year, on account of the individual’s tax payable for the year, provided that the individual and, if applicable, the individual’s eligible spouse for the year file a fiscal return under section 1000 for the year, the amount determined by the formula”;

(2) by replacing subparagraphs i to iii of subparagraph *a* of the third paragraph by the following subparagraphs:

“i. in the case where the eligible individual does not have an eligible spouse for the year but has a dependant for the year, 25%,

“ii. in the case where the eligible individual has an eligible spouse for the year and a dependant for the year, 20%, and

“iii. in any other case,

(1) 11% for the taxation year 2016 or 2017,

(2) 11.4% for the taxation year 2018,

(3) 12.5% for the taxation year 2019,

(4) 12.8% for the taxation year 2020,

(5) 13.2% for the taxation year 2021, or

(6) 13.6% for a taxation year subsequent to the year 2021;”.

(2) Subsection 1 applies from the taxation year 2018, except where paragraph 2 of that subsection replaces subparagraph iii of subparagraph *a* of the third paragraph of section 1029.8.116.5.0.1 of the Act, in which case it has effect from 1 January 2018.

398. (1) Section 1029.8.116.5.0.2 of the Act is amended

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

“1029.8.116.5.0.2. An eligible individual who is resident in Québec at the end of 31 December of a taxation year is deemed, subject to the fourth paragraph, to have paid to the Minister, on the individual’s balance-due day for the year, on account of the individual’s tax payable for the year, provided that the individual and, if applicable, the individual’s eligible spouse for the year file a fiscal return under section 1000 for the year, an amount equal to the product obtained by multiplying \$200 by the total number of months in that year each of which is a month (in this section and section 1029.8.116.9.1 referred to as an “eligible month”) for which the individual’s earned income is equal to or greater than \$200 and is a month included in a period of transition to work of the individual in respect of which the following conditions are met:”;

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

“(b) the Minister of Employment and Social Solidarity confirms that during the 30-month period that precedes the first month of the individual’s period of transition to work that includes the eligible month, the individual received, for at least 24 months, an amount that is”;

(3) by replacing subparagraph *ii* of subparagraph *b* of the first paragraph by the following subparagraph:

“ii. a financial assistance benefit paid under Chapter V of Title II of the Individual and Family Assistance Act or Chapter III of that Title II, as it read before being repealed; and”;

(4) by replacing the portion of the second paragraph before subparagraph *a* by the following:

“For the purpose of confirming that an individual meets the condition set out in subparagraph *b* of the first paragraph, the Minister of Employment and Social Solidarity shall not consider that the individual received, for a particular month, a financial assistance benefit under Title II of the Individual and Family Assistance Act if”;

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

“Subparagraph *c* of the first paragraph does not apply in respect of an individual who receives a financial assistance benefit under Chapter III of Title II of the Individual and Family Assistance Act, as it read before being repealed, for the month that precedes the first month of the individual’s period of transition to work that includes the eligible month.”

- (2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2018.
- (3) Paragraphs 3 to 5 of subsection 1 have effect from 1 April 2018.

399. (1) Section 1029.8.116.8 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“1029.8.116.8. For the purposes of subparagraph *a* of the second paragraph of section 1029.8.116.5 or subparagraph *a* of the third paragraph of section 1029.8.116.5.0.1, an eligible individual for a taxation year has a dependant for the year if that person is, during the year, a child of the eligible individual or of the eligible individual’s eligible spouse for the year and”.

- (2) Subsection 1 applies from the taxation year 2018.

400. (1) Section 1029.8.116.8.1 of the Act is amended by replacing “designate a person as being” by “consider a person as being”.

- (2) Subsection 1 applies from the taxation year 2018.

401. (1) Section 1029.8.116.9 of the Act is amended, in the first paragraph,

- (1) by replacing the portion before subparagraph *a* by the following:

“1029.8.116.9. If, on or before 15 October of a taxation year, an individual applies to the Minister, in the prescribed form containing prescribed information, the Minister may pay in advance, according to the terms and conditions provided for in the second paragraph, an amount (in this subdivision referred to as the “amount of the advance relating to the work premium”) equal to the product obtained by multiplying the percentage specified in the third paragraph by the amount 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”;

- (2) by replacing subparagraph *i* of subparagraph *e* by the following subparagraph:

“*i.* if the individual has a dependant who meets the conditions set out in section 1029.8.116.8 for the purposes of subparagraph *a* of the second paragraph of section 1029.8.116.5 or subparagraph *a* of the third paragraph of section 1029.8.116.5.0.1, \$500, and”.

- (2) Subsection 1 applies from the taxation year 2018.

402. (1) Section 1029.8.116.9.0.1 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“1029.8.116.9.0.1. If, in a taxation year, an individual receives a financial assistance benefit paid under any of Chapters I, II and V of Title II of the Individual and Family Assistance Act (chapter A-13.1.1) or Chapter III of that Title II, as it read before being repealed, 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”.

(2) Subsection 1 has effect from 1 April 2018.

403. (1) Section 1029.8.116.9.1 of the Act is amended by replacing the third paragraph by the following paragraph:

“The Minister of Employment and Social Solidarity shall notify the Minister on becoming aware that the individual’s period of transition to work has ended because the individual is receiving a last resort financial assistance benefit under Title II of the Individual and Family Assistance Act (chapter A-13.1.1) or a financial assistance benefit under Chapter V of that Title II.”

(2) Subsection 1 has effect from 1 April 2018. In addition, where the third paragraph of section 1029.8.116.9.1 of the Act applies after 31 March 2009 and before 1 April 2018, it is to be read as if “or a financial assistance benefit under Chapter III of that Title II” were inserted after “of the Individual and Family Assistance Act (chapter A-13.1.1)”.

404. Section 1029.8.116.12 of the Act is amended by striking out “, subject to the second paragraph,” in the definition of “cohabiting spouse” in the first paragraph.

405. (1) Section 1029.8.116.15 of the Act is amended by replacing the third paragraph by the following paragraph:

“However, an individual’s family income for the base year relating to a particular payment period, or to a particular month preceding 1 July 2016, is deemed to be equal to zero if, for the last month of that base year, the individual or the individual’s cohabiting spouse at the end of that year is a recipient under a financial assistance program provided for in any of Chapters I, II and V of Title II of the Individual and Family Assistance Act (chapter A-13.1.1) or Chapter III of Title II of that Act, as it read before being repealed.”

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2019.

406. (1) Section 1029.8.116.16 of the Act is amended

(1) by replacing “file again” in the portion before the formula in the first paragraph by “file”;

(2) by replacing “\$283” in subparagraphs i and ii of subparagraph *a* of the second paragraph by “\$292”;

(3) by replacing “\$135” in subparagraph iii of subparagraph *a* of the second paragraph by “\$139”;

(4) by replacing “\$548” in subparagraph i of subparagraph *b* of the second paragraph by “\$567”;

(5) by replacing “\$665” in subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the second paragraph by “\$687”;

(6) by replacing “\$117” in subparagraphs iii and iv of subparagraph *b* of the second paragraph by “\$121”;

(7) by replacing “\$1,664” in subparagraph i of subparagraph *c* of the second paragraph and in the portion of subparagraph ii of that subparagraph *c* before subparagraph 1 by “\$1,719”;

(8) by replacing “\$360” in the portion of subparagraphs iii and iv of subparagraph *c* of the second paragraph before subparagraph 1 by “\$372”;

(9) by replacing “\$33,685” in subparagraph *c* of the third paragraph by “\$34,800”.

(2) Paragraph 1 of subsection 1 applies in respect of a payment period that begins after 30 June 2016.

(3) Paragraphs 2 to 9 of subsection 1 apply in respect of a payment period that begins after 30 June 2019.

407. (1) Section 1029.8.116.18 of the Act is amended

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

“(a) if the eligible individual is resident in Québec on 31 December of the base year, the prescribed form containing prescribed information which the individual encloses with 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”;

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

“For the purposes of this section, an application is deemed to be filed with the Minister, at a particular time, by an eligible individual for a payment period where the individual and, if applicable, the individual’s cohabiting spouse at the end of the base year relating to that period filed, at the particular time, a fiscal return under section 1000 for that year and where, in that respect, the amount deemed to be an overpayment of the eligible individual’s tax payable in respect of that period is determined by the formula in the first paragraph of section 1029.8.116.16 as if the value of A did not include the amount specified in subparagraph iii of subparagraph *a* of the second paragraph of that section and the value of B and C were equal to zero.”

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2018.

408. (1) Section 1029.8.116.29 of the Act is replaced by the following section:

“1029.8.116.29. Where the amount that is determined in respect of an eligible individual for a particular payment period in respect of the amount deemed under section 1029.8.116.16 to be an overpayment of the individual’s tax payable is less than \$2, the Minister is not bound to pay that amount or, where the eligible individual’s application for the particular payment period is referred to in the fifth paragraph of section 1029.8.116.18, send a notice of determination in that respect, unless the eligible individual applies to the Minister to have the notice sent.”

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2018.

409. (1) Section 1029.8.116.34 of the Act is amended, in the second paragraph,

(1) by replacing subparagraph *a* by the following subparagraph:

“(a) a recipient under a financial assistance program provided for in any of Chapters I, II and V of Title II of the Individual and Family Assistance Act (chapter A-13.1.1) or in Chapter III of Title II of that Act, as it read before being repealed, if the person’s status as a recipient under such a program has been brought to the attention of the Minister at least 21 days before the date provided for the payment of the amount for the particular month; or”;

(2) by replacing “\$20,540” in subparagraph *b* by “\$21,105”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2018.

(3) Paragraph 2 of subsection 1 applies in respect of an amount allocated after 30 June 2019 for a payment period that begins after that date. In addition, where section 1029.8.116.34 of the Act applies

(1) in respect of an amount allocated after 30 June 2016 for the payment period that began on 1 July 2016, it is to be read as if “\$20,540” in subparagraph *b* of the second paragraph were replaced by “\$20,430”;

(2) in respect of an amount allocated after 30 June 2017 for the payment period that began on 1 July 2017, it is to be read as if “\$20,540” in subparagraph *b* of the second paragraph were replaced by “\$20,580”; and

(3) in respect of an amount allocated after 30 June 2018 for the payment period that began on 1 July 2018, it is to be read as if “\$20,540” in subparagraph *b* of the second paragraph were replaced by “\$20,750”.

410. (1) Section 1029.8.116.35 of the Act is amended by replacing the second paragraph by the following paragraph:

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

(2) Subsection 1 has effect from 1 April 2018.

411. (1) Section 1029.8.116.38 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

“1029.8.116.38. An individual who is resident in Québec at the end of 31 December of a taxation year (in this section and section 1029.8.116.39 referred to as the “particular year”) is deemed to have paid to the Minister on the individual’s balance-due day for the particular year, on account of the individual’s tax payable for the particular year, provided that the individual and, if applicable, the individual’s eligible spouse for the particular year file a fiscal return under section 1000 for the particular year, the amount determined by the formula”;

(2) by replacing “\$3,000” in subparagraphs *i* and *ii* of subparagraph *b* of the fourth paragraph by “\$4,000”.

(2) Subsection 1 applies from the taxation year 2018.

412. (1) Section 1029.8.116.40 of the Act is replaced by the following section:

“1029.8.116.40. If two individuals are eligible spouses of each other for a taxation year, the total of the amounts that each of those individuals is deemed to have paid to the Minister on account of tax payable for the year under the first paragraph of section 1029.8.116.38 may not exceed the amount that only one of those individuals would, but for this section, be so deemed to have paid to the Minister for the year.

Where those individuals cannot agree as to what portion of the amount each would, but for this section, be so deemed to have paid to the Minister for the year, the Minister may determine the portion of that amount for the year.”

(2) Subsection 1 applies from the taxation year 2018.

413. (1) Section 1029.8.167 of the Act 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 any of the taxation years 2016 to 2019 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 adding the following paragraph at the end of the definition of “qualified expenditure” in the first paragraph:

“(d) after 31 December 2018 and before 1 January 2020, where the particular year is the taxation year 2019;”;

(3) 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 2019 between the qualified contractor and”;

(4) by replacing the second paragraph by the following 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 2019, it is to be read without reference to its paragraph *z*.”

(2) Subsection 1 has effect from 27 March 2018.

414. (1) Section 1029.8.171 of the Act is amended by inserting the following paragraph after the third paragraph:

“An individual, other than a trust, who is resident in Québec at the end of 31 December of the taxation year 2019 is deemed to have paid to the Minister on the individual’s balance-due day for the individual’s taxation year 2019 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 2019, 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, 2017 and 2018; 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 any of the first, second and third paragraphs, in relation to the eligible dwelling.”

(2) Subsection 1 has effect from 27 March 2018.

415. (1) Section 1029.8.172 of the Act 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 2019 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 any of the first, second, third and fourth paragraphs of section 1029.8.171.”

(2) Subsection 1 has effect from 27 March 2018.

416. (1) The Act is amended by inserting the following division after section 1029.8.178:

“DIVISION II.27

“CREDIT FOR THE RESTORATION OF A SECONDARY RESIDENCE

“§1. — Interpretation and general rules

“1029.8.179. In this division,

“eligible dwelling” of an individual means a dwelling that is located in Québec, other than an excluded dwelling, and that meets the following conditions:

(a) the dwelling was damaged by flooding that occurred in a territory covered by the Special Financial Assistance Program Relating to Flooding that Occurred in Québec Municipalities from 5 April to 16 May 2017 established under the Civil Protection Act (chapter S-2.3);

(b) the individual owns the dwelling both at the time of the disaster and at the time the expenditures relating to site restoration are incurred; and

(c) at the time the expenditures relating to site restoration are incurred and at the time of the disaster, or immediately before the disaster where the dwelling became uninhabitable because of the damage it sustained, the dwelling is suitable for year-round occupancy and is normally occupied by the individual;

“excluded dwelling” of an individual means a dwelling that is eligible under the Special Financial Assistance Program Relating to Flooding that Occurred in Québec Municipalities from 5 April to 16 May 2017 or 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;

“expenditure attributable to damage assessment services” in relation to an eligible dwelling means the amount paid to obtain the report of a damage assessment expert that describes the damage caused to the eligible dwelling by flooding that occurred in a territory covered by the Special Financial Assistance Program Relating to Flooding that Occurred in Québec Municipalities from 5 April to 16 May 2017, including the amount of any goods and services tax and Québec sales tax applicable;

“expenditure relating to site restoration” in relation to an eligible dwelling means an expenditure that is attributable to the carrying out of recognized work, in relation to the eligible dwelling, provided for in a service agreement and that is

(a) the cost of a service supplied to carry out the recognized 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, including the amount of any goods and services tax and Québec sales tax applicable, provided that the movable property was acquired after the beginning of the flooding that damaged the eligible dwelling from the qualified contractor or a merchant holding a registration number assigned under the Act respecting the Québec sales tax (chapter T-0.1); or

(c) the cost of a permit necessary to carry out the recognized work, including the cost of studies carried out to obtain such a permit;

“post-disaster clean-up work” in relation to an eligible dwelling includes water pumping, demolition of certain dwelling components, debris removal, site clean-up, disinfection, extermination and decontamination, and site drying and dehumidification;

“preservation work” in relation to an eligible dwelling means the work necessary to temporarily restore electrical service to the dwelling, achieve minimal insulation and board up openings in the dwelling to make it habitable prior to the carrying out of permanent work to repair the damage caused by the flooding that damaged the dwelling;

“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, where the person is an individual, is neither an 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, 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 the taxation year 2017 or the taxation year 2018, means the aggregate of all amounts each of which is an expenditure relating to site restoration in relation to the eligible dwelling, or an expenditure attributable to damage assessment services in relation to the eligible dwelling, that is paid in the year 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, jointly owns the eligible dwelling;

“recognized work” in relation to an eligible dwelling means work carried out in compliance with the rules set out in any Act, regulation or by-law of Canada, Québec or a municipality of Québec and the policies that apply according to the type of intervention, that is

- (a) post-disaster clean-up work in relation to the eligible dwelling;
- (b) preservation work in relation to the eligible dwelling; or
- (c) repair work in relation to the eligible dwelling;

“repair work” in relation to an eligible dwelling means the work carried out to repair damage caused to the eligible dwelling that a damage assessment expert attributes to flooding that occurred in a territory covered by the Special Financial Assistance Program Relating to Flooding that Occurred in Québec Municipalities from 5 April to 16 May 2017 and that pertains to

- (a) foundations, footings, support beams, loadbearing walls, concrete slabs, French drains, framing, carports and garages forming an integral part of the structure of a dwelling, and basement entryways;
- (b) exterior cladding and chimneys;
- (c) roofing materials;
- (d) exterior doors, including doors of garages forming an integral part of the structure of a dwelling, and windows;
- (e) structure, wall, ceiling and subfloor insulation;
- (f) electrical lead, systems and connections;
- (g) pipes, sewer connections, water connections and sanitary devices;
- (h) subfloors and fixed floor coverings;
- (i) gypsum board, plaster and paint on interior walls and ceilings, baseboards, ceiling mouldings and interior doors;
- (j) cabinets and vanities, including counters, drawers, shelves and panels;

(k) interior stairway stringers, treads, risers and handrails;

(l) main and secondary heating systems (wood stoves among others), including conduits, firewood, air exchangers and their conduits, natural gas connections and tanks;

(m) pumps and wet wells, septic tanks, leaching beds, drinking water supply systems, drinking water filtration and treatment systems, hot water tanks and equipment for disabled persons;

(n) detached garages, sheds, porches, balconies, decks, patios and terraces;

(o) landscaping works such as driveways, walkways, fences, low walls and slabs on grade; and

(p) the portion of the land that may reasonably be considered as facilitating the use and enjoyment of the dwelling, the trees and the hedges;

“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 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, another individual who jointly owns 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.

For the purposes of the definition of “expenditure relating to site restoration” in the first paragraph, the portion of the expenditure relating to site restoration, in relation to an eligible dwelling of an individual, that is attributable to the carrying out of recognized work that is repair work to which paragraphs *n* to *p* of the definition of “repair work” in the first paragraph apply may not exceed

(a) for the taxation year 2017, an amount of \$5,000; or

(b) for the taxation year 2018, the amount by which \$5,000 exceeds the portion of that expenditure that was taken into account in determining the amount deemed to be paid to the Minister under this division for the taxation year 2017 on account of an individual’s tax payable under this Part.

For the purposes of the definition of “eligible dwelling” in the first paragraph, a dwelling includes

(a) incidental structures of the dwelling such as detached garages, sheds, patios and balconies;

- (b) landscaping works such as driveways, walkways and fences; and
- (c) land subjacent to the dwelling and its landscaping.

For the purposes of the definition of “repair work” in the first paragraph, the following rules apply:

(a) work to replace property specified in any of paragraphs *a* to *p* of the definition of “repair work” in the first paragraph that is damaged because of flooding is deemed to be repair work where the property cannot be repaired; and

(b) where an individual’s eligible dwelling is damaged because of flooding to such an extent that it is preferable to rebuild it, the work carried out to rebuild the eligible dwelling that pertains to components specified in any of paragraphs *a* to *p* of the definition of “repair work” in the first paragraph is deemed to be repair work in relation to the eligible dwelling.

“1029.8.180. For the purposes of paragraph *b* of the definition of “expenditure relating to site restoration” in the first paragraph of section 1029.8.179, 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.

“1029.8.181. 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 the services supplied by a damage assessment expert or 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 incurred to acquire property used by the individual before the acquisition under a contract of lease,
 - iv. an amount that is deductible in computing a taxpayer’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, or

vi. an amount that is taken into account in computing

(1) an amount deducted in computing an individual's tax payable for the year or any other taxation year under this Part, or

(2) an amount deemed to have been paid to the Minister on account of an individual's tax payable for the year or any other taxation year under this Part, except an amount deemed under this division to have been paid to the Minister on account of an individual's tax payable 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 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) where a service agreement entered into with a qualified contractor deals with repair work and post-disaster clean-up or preservation work, or 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 out under the agreement; and

(d) where the individual's eligible dwelling is an apartment in an immovable under divided co-ownership, the individual's qualified expenditure 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 qualified 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 with information, in the prescribed form, relating to the services supplied by a damage assessment expert and the recognized work as well as the amount of the individual's share of the expenditure.

“§2. — *Credits*

“**1029.8.182.** An individual, other than a trust, who is resident in Québec at the end of 31 December of the taxation year 2017 and 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 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 aggregate of

(a) the lesser of \$3,000 and the amount obtained by multiplying 30% by the amount by which \$500 is exceeded by the portion of the individual’s qualified expenditure for the taxation year 2017 that is attributable to the carrying out of recognized work, in relation to an eligible dwelling of the individual, other than repair work; and

(b) the lesser of \$15,000 and the amount obtained by multiplying 30% by the portion of the individual’s qualified expenditure for the taxation year 2017, in relation to an eligible dwelling of the individual, that is either an expenditure attributable to damage assessment services or an expenditure attributable to the carrying out of recognized work that is repair work.

An individual, other than a trust, who is resident in Québec at the end of 31 December of the taxation year 2018 and 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 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 an amount equal to the lesser of

(a) the amount obtained by multiplying 30% by the portion of the individual’s qualified expenditure, in relation to an eligible dwelling of the individual that is either an expenditure attributable to damage assessment services or an expenditure attributable to the carrying out of recognized work that is repair work; and

(b) the amount by which \$15,000 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 subparagraph *b* of the first paragraph for the taxation year 2017.

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.

An individual is deemed to have paid an amount to the Minister under this section on account of the individual's tax payable under this Part for a taxation year only if the individual obtains from the municipality in which the individual's eligible dwelling is located a certificate confirming that the land subjacent to the eligible dwelling was hit by flooding that occurred in a territory covered by the Special Financial Assistance Program Relating to Flooding that Occurred in Québec Municipalities from 5 April to 16 May 2017 established under the Civil Protection Act (chapter S-2.3).

“1029.8.183. Where, for a taxation year, more than one individual could, but for this section, be deemed to have paid an amount to the Minister under section 1029.8.182 in relation to the same eligible dwelling that the individuals jointly own, the total of the amounts that each of those individuals is deemed to have paid under that section in relation to the eligible dwelling may not exceed the particular amount that only one of those individuals would be deemed to have paid to the Minister under that section in relation to the eligible dwelling if the dwelling were an eligible dwelling in respect of that individual only.

Where the individuals cannot agree as to what portion of the particular amount each would be deemed to have paid to the Minister under section 1029.8.182, the Minister may determine what portion of that amount is deemed to be paid by each individual under that section.

“§3. — *Advance payments and exceptional rules*

“1029.8.184. Where, on or before 1 December of a taxation year, an individual applies to the Minister, in the prescribed form containing prescribed information, the Minister may pay, as an advance payment, on such terms and conditions as the Minister determines, 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 or second paragraph of section 1029.8.182, an amount (in this subdivision referred to as the “amount of the advance relating to the restoration of a secondary residence”), in respect of an eligible expense paid by the individual or the individual's spouse in the year, in relation to an eligible dwelling the individual owns, if

- (a) the individual is resident in Québec at the time the application is made;
- (b) the individual obtained the certificate referred to in the fourth paragraph of section 1029.8.182 in relation to the eligible dwelling;
- (c) where the application concerns an expenditure attributable to damage assessment services or a repair expenditure, the individual has obtained the report of a damage assessment expert that describes the damage caused to the eligible dwelling;

(d) the application is accompanied by a receipt confirming the payment of the qualified expenditure; 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.

Where, at the time the application referred to in the first paragraph is made, an individual has a spouse, only one of them may make the application for the year.

“1029.8.185. The Minister may require from any individual who makes an application for advance payments referred to in the first paragraph of section 1029.8.184 a document or information other than those provided for in that paragraph if the Minister considers the document or information necessary to evaluate the application.

“1029.8.186. Despite the first paragraph of section 1029.8.184, the Minister is not required to grant an application for advance payments referred to in that paragraph for the taxation year 2018 if

(a) the individual, or the individual’s spouse at the time of the application, received a payment of the amount of the advance relating to the restoration of a secondary residence for the taxation year 2017 and, at the time the application is processed, has not filed a fiscal return for the taxation year 2017; and

(b) the application is processed after the filing-due date of the person referred to in paragraph *a* for the taxation year 2017.

“1029.8.187. The Minister may suspend the payment of, reduce or cease to pay the amount of the advance relating to the restoration of a secondary residence if documents or information brought to the Minister’s attention so warrant.”

(2) Subsection 1 applies from the taxation year 2017.

417. (1) Section 1029.9.1 of the Act is amended by replacing “\$500” in the first paragraph by “\$584”.

(2) Subsection 1 applies from the taxation year 2019.

418. (1) The Act is amended by inserting the following section after section 1029.9.1:

“1029.9.1.1. The amount that a taxpayer is deemed to have paid to the Minister under section 1029.9.1 on account of the taxpayer’s tax payable for the taxation year 2017 or 2018 is to be increased by the amount determined for that taxation year by the formula

$$(A/B) \times \$500.$$

In the formula in the first paragraph,

(a) A is the amount that the taxpayer is deemed to have paid to the Minister under section 1029.9.1 on account of the taxpayer’s tax payable for the taxation year, determined without reference to this section; and

(b) B is

i. \$574, for the taxation year 2018, or

ii. \$569, for the taxation year 2017.”

(2) Subsection 1 applies from the taxation year 2017.

419. (1) Section 1029.9.2 of the Act is amended, in the first paragraph,

(1) by inserting “, subject to the second paragraph,” after “is deemed”;

(2) by replacing “\$500” by “\$584”.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2019.

420. (1) The Act is amended by inserting the following sections after section 1029.9.2:

“1029.9.2.1. Where, on 31 December of a calendar year in a fiscal period, a partnership is the holder of one or more taxi owner’s permits in force and that partnership assumed in the fiscal period all or almost all of the fuel cost of bringing into service any motor vehicle attached to each of those permits, each taxpayer who is a member of the partnership at the end of the fiscal period and who encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file under section 1000 for the taxpayer’s taxation year in which the fiscal period ends or would be required to so file if the taxpayer had tax payable for that taxation year under this Part, is deemed, subject to the second paragraph and section 1029.9.2.2, to have paid to the Minister, on the taxpayer’s balance-due day for the year, on account of the taxpayer’s tax payable for the year under this Part, an amount equal to the taxpayer’s share of the lesser of the amount determined in respect of the

partnership for the fiscal period under section 1029.9.3.1 and an amount equal to the product obtained by multiplying \$584 by the number of such permits of which the partnership is the holder on 31 December of the calendar year in the fiscal period.

For the purpose of computing the payments that a taxpayer is required to make under section 1025 or 1026, subparagraph *a* of the first paragraph of section 1027, or any of sections 1159.7, 1175 and 1175.19 where they refer to that subparagraph *a*, the taxpayer is deemed to have paid to the Minister, on account of the aggregate of the taxpayer's tax payable for the year under this Part and of the taxpayer's tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

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

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

For the purposes of the first paragraph, a taxpayer's share of an amount for a fiscal period of a partnership is equal to the agreed proportion of that amount in respect of the taxpayer for that fiscal period.

“1029.9.2.2. No amount may be deemed to have been paid to the Minister under section 1029.9.2.1 by a taxpayer for a particular taxation year in which a fiscal period of a partnership ends where the taxpayer is

(a) an individual deemed, under section 1029.9.1, to have paid an amount to the Minister on account of the individual's tax payable for the particular year or, where the fiscal period ends before 31 December of the particular year, for the preceding taxation year;

(b) an individual who is not resident in Québec at the end of the particular year;

(c) a corporation that, at any time in the particular year, does not have an establishment in Québec; or

(d) a person exempt from tax under Book VIII for the particular year.

For the purposes of subparagraph *b* of the first paragraph, 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 that year if the individual was resident in Québec immediately before dying or on the last day the individual was resident in Canada, as the case may be.”

(2) Subsection 1 applies from the taxation year 2017. It also applies to a preceding taxation year of a taxpayer for which the Minister of Revenue may, on 13 July 2017 and under sections 1010 to 1011 of the Act, determine or redetermine the tax payable by the taxpayer and make an assessment, reassessment or additional assessment. However, where the first paragraph of section 1029.9.2.1 of the Act applies

(1) to a taxation year in which a fiscal period of a partnership that includes 31 December 2018 ends, it is to be read as if “\$584” were replaced by “\$574”;

(2) to a taxation year in which a fiscal period of a partnership that includes 31 December 2017 ends, it is to be read as if “\$584” were replaced by “\$569”; or

(3) to a taxation year in which a fiscal period of a partnership that includes 31 December of a calendar year preceding the calendar year 2017 ends, it is to be read as follows:

“Where, on 31 December of a calendar year in a fiscal period, a partnership is the holder of one or more taxi owner’s permits in force and that partnership assumed in the fiscal period all or almost all of the fuel cost of bringing into service any motor vehicle attached to each of those permits, each taxpayer who is a member of the partnership at the end of the fiscal period and who encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file under section 1000 for the taxpayer’s taxation year in which the fiscal period ends or would be required to so file if the taxpayer had tax payable for that taxation year under this Part, is deemed, subject to the second paragraph and section 1029.9.2.2, to have paid to the Minister, on the taxpayer’s balance-due day for the year, on account of the taxpayer’s tax payable for the year under this Part, an amount equal to the taxpayer’s share of the lesser of the amount determined in respect of the partnership for the fiscal period under section 1029.9.3.1 and an amount equal to the product obtained by multiplying the number of such permits of which the partnership is the holder on 31 December of the calendar year in the fiscal period by the amount in dollars referred to in the first paragraph of section 1029.9.2 that, with reference to sections 1029.6.0.6 and 1029.6.0.7, would have been applicable for the purpose of computing an amount deemed to have been paid to the Minister under section 1029.9.2 if, on 31 December of the calendar year, the partnership had been a corporation.”

421. Section 1029.9.3 of the Act is amended by replacing “gross income” in paragraphs *b* and *c* by “gross revenue”.

422. (1) The Act is amended by inserting the following sections after section 1029.9.3:

“1029.9.3.1. The amount to which the first paragraph of section 1029.9.2.1 refers in respect of a partnership for a fiscal period is equal to 2% of the aggregate of

(a) the partnership’s gross revenue for the fiscal period from its business of providing transportation by taxi; and

(b) the partnership’s gross revenue for the fiscal period from the leasing of any motor vehicle attached to a taxi owner’s permit of which the partnership is the holder.

“1029.9.3.2. For the purposes of section 1029.9.2.1, the following rules must be taken into consideration in respect of a taxpayer if, for a given fiscal period of a given partnership, one or more partnerships (each of which is in this section referred to as an “interposed partnership”) are interposed between the taxpayer and 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 taxation year in which ends the fiscal period of the interposed partnership of which the taxpayer is directly a member, 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; and

(b) 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 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.

“1029.9.3.3. Section 1029.9.3.2 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 deemed to have paid to the Minister for a taxation year, under section 1029.9.2.1, an amount greater than the amount that would have been so deemed to have been paid to the Minister for that taxation year, but for that interposition.”

(2) Subsection 1 applies from the taxation year 2017. It also applies to a preceding taxation year of a taxpayer for which the Minister of Revenue may, on 13 July 2017 and under sections 1010 to 1011 of the Act, determine or redetermine the tax payable by the taxpayer and make an assessment, reassessment or additional assessment.

423. (1) Section 1029.9.4 of the Act is replaced by the following section:

“1029.9.4. For the purposes of this Part and the regulations, the amount that a taxpayer is deemed to have paid to the Minister for a taxation year under any of sections 1029.9.1 to 1029.9.2.1 is deemed not to be an amount of assistance or an inducement received by the taxpayer from a government.”

(2) Subsection 1 applies from the taxation year 2017. It also applies to a preceding taxation year of a taxpayer for which the Minister of Revenue may, on 13 July 2017 and under sections 1010 to 1011 of the Act, determine or redetermine the tax payable by the taxpayer and make an assessment, reassessment or additional assessment.

424. (1) The Act is amended by inserting the following chapter after section 1033.13:

“CHAPTER IV.2

“SECURITY IN RESPECT OF THE DEEMED DISPOSITION OF A SHARE OF A PUBLIC CORPORATION

“DIVISION I

“INTERPRETATION AND GENERAL RULES

“1033.14. In this chapter,

“base total payroll in Québec” of a corporation for a particular taxation year has the meaning assigned by section 1033.15;

“eligible employee” of a corporation for a pay period means an employee of the corporation who, throughout that period, reports for work at an establishment of the corporation situated in Québec;

“eligible share” means

(a) a share forming part of a large block of shares or of a portion of a large block of shares of the capital stock of a qualified public corporation; or

(b) a share of the capital stock of a private corporation more than 95% of the fair market value of the assets of which is attributable to a large block of shares or a portion of a large block of shares of the capital stock of a qualified public corporation;

“large block of shares” of the capital stock of a corporation means a block of shares of the capital stock of the corporation that gives its owner more than 33 1/3% of the votes that could be cast under any circumstances at the annual meeting of shareholders of the corporation;

“portion of a large block of shares” of the capital stock of a corporation means one or more shares of the capital stock of the corporation owned by a member of a related group at a particular time if the following conditions are met at the particular time:

(a) each member of the related group owns shares of the capital stock of the corporation; and

(b) the related group owns a large block of shares of the capital stock of the corporation;

“qualified public corporation” at a particular time means a corporation that, in relation to a share owned by an individual,

(a) is a public corporation at that time;

(b) has its head office in Québec at that time; and

(c) unless the particular time corresponds to the time of the deemed disposition of the share by the individual under section 436 or 653, its base total payroll in Québec for its taxation year that includes the particular time is at least 75% of its base total payroll in Québec for the taxation year in which the deemed disposition occurred;

“total payroll in Québec” of a corporation for a taxation year means the aggregate of all amounts each of which is the salary or wages paid by the corporation in a pay period that ends in the year to an eligible employee of the corporation for the pay period.

For the purposes of the definition of “eligible employee” in the first paragraph,

(a) where, during a pay period included in a taxation year, an employee of a corporation reports for work at an establishment of the 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) where, during a pay period included in a taxation year, an employee of a corporation is not required to report for work at an establishment of the corporation and the employee’s salary or 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.

“1033.15. Subject to section 1033.16, a corporation’s base total payroll in Québec for a particular taxation year means the amount determined by the formula

$$(A \times 365)/B.$$

In the formula in the first paragraph,

(a) A is the total of all amounts each of which is the corporation’s total payroll in Québec for a taxation year of the corporation ended in the period of 1,095 consecutive days that ends at the end of the particular taxation year; and

(b) B is the total of the number of days included in each of the taxation years referred to in subparagraph a.

“1033.16. The base total payroll in Québec for a particular taxation year of a corporation that is associated with another corporation in the particular year is equal to the aggregate of

(a) its base total payroll in Québec for the particular year; and

(b) the aggregate of all amounts each of which is the base total payroll in Québec of another corporation with which the corporation is associated in the particular year for the taxation year of the other corporation that ends in the particular year.

“DIVISION II

“SECURITY IN RESPECT OF CERTAIN DEEMED DISPOSITIONS OF ELIGIBLE SHARES

“1033.17. Where, at a particular time in a taxation year (in this section and section 1033.20 referred to as the “year of disposition”), an individual is deemed under section 436 to have disposed of an eligible share of a particular class of the capital stock of a corporation and the individual’s legal representative elects, in the prescribed form containing prescribed information, on or before the individual’s balance-due day for the year of disposition, to have this chapter apply to the year of disposition, the following rules apply:

(a) the Minister shall, until the balance-due day of a particular person who is either the individual’s succession or a beneficiary of the succession referred to in the fourth paragraph for a particular taxation year that begins after the particular time, accept security satisfactory to the Minister and furnished by the individual’s legal representative on or before the individual’s balance-due day for the year of disposition for the lesser of

i. the amount determined by the formula

$$120\% \{A - B - [(A - B)/A \times C]\}, \text{ and}$$

ii. if the particular year is the year that follows the year of disposition, the amount determined under subparagraph i and, in any other case, the amount determined under this subparagraph *a* in respect of the particular person for the taxation year that precedes the particular year; and

(b) except for the purposes of the first, second and third paragraphs of section 1038, the following interest and penalties shall be computed as if the particular amount for which security satisfactory to the Minister has been accepted under this section were, on the one hand, equal to the amount that would be determined in accordance with subparagraph *a* if the formula in subparagraph i of that subparagraph were read as if “120%” were replaced by “100%” and, on the other hand, an amount paid by the individual or the particular person, as the case may be, on account of the particular amount:

i. interest payable under this Part for any period that begins on the individual’s balance-due day for the year of disposition and ends on the particular person’s balance-due day for the particular year and throughout which security is accepted by the Minister, and

ii. penalties payable under this Part computed with reference to an individual’s tax payable for the year that was, without reference to this subparagraph *b*, unpaid.

In the formula in subparagraph i of subparagraph *a* of the first paragraph,

(*a*) *A* is the amount of tax that would be payable by the individual under this Part for the year of disposition if the exclusion from income or deduction of an amount referred to in the first paragraph of section 1044 were not taken into account;

(*b*) *B* is the amount of tax that would have been so payable by the individual under this Part if all the shares, each of which is an eligible share of the particular class deemed under section 436 to have been disposed of at the particular time, other than a share in respect of which one of the conditions in the third paragraph is met, were not deemed by that section to have been disposed of by the individual at the particular time; and

(*c*) *C* is the aggregate of all amounts deemed under this or any other Act to have been paid on account of the individual's tax payable under this Part for the year of disposition.

The conditions to which subparagraph *b* of the second paragraph refers in respect of a share are as follows:

(*a*) it is subsequently disposed of before the beginning of the particular year;

(*b*) it ceases, throughout a one-month period ending in the particular year, to be an eligible share of the particular person; and

(*c*) the twentieth anniversary of its deemed disposition occurs in the particular year.

Where an eligible share of the capital stock of a corporation owned by the individual at the particular time is transferred as a consequence of a distribution by the individual's succession to a beneficiary of the succession, where, immediately after the transfer, the share is an eligible share and where an agreement effecting novation is entered into between the Minister and the beneficiary under which the indebtedness represented by tax attributable to the deemed disposition of the share becomes the debt of the beneficiary, this chapter applies, with the necessary modifications, from the transfer, in respect of satisfactory security furnished by the beneficiary and accepted by the Minister, as if the beneficiary were the same person as and a continuation of the individual's succession.

“1033.18. Where, at a particular time in a taxation year (in this section and section 1033.20 referred to as the “year of disposition”), a trust is deemed under section 653 to have disposed of an eligible share of a particular class of the capital stock of a corporation and it elects, in the prescribed form containing prescribed information, on or before its balance-due day for the year of disposition, to have this chapter apply to the year of disposition, the following rules apply:

(a) the Minister shall, until the balance-due day of a particular person that is either the trust or a beneficiary referred to in the fourth paragraph for a particular taxation year that begins after the particular time, accept security satisfactory to the Minister and furnished by or on behalf of the trust on or before the trust’s balance-due day for the year of disposition for the lesser of

i. the amount determined by the formula

$$120\% \{A - B - [(A - B)/A \times C]\}, \text{ and}$$

ii. if the particular year is the year that follows the year of disposition, the amount determined under subparagraph i and, in any other case, the amount determined under this subparagraph *a* in respect of the particular person for the taxation year that precedes the particular year; and

(b) except for the purposes of the first, second and third paragraphs of section 1038, the following interest and penalties shall be computed as if the particular amount for which security satisfactory to the Minister has been accepted under this section were, on the one hand, equal to the amount that would be determined in accordance with subparagraph *a* if the formula in subparagraph i of that subparagraph were read as if “120%” were replaced by “100%” and, on the other hand, an amount paid by the particular person on account of the particular amount:

i. interest payable under this Part for any period that ends on the particular person’s balance-due day for the particular year and throughout which security is accepted by the Minister, and

ii. penalties payable under this Part computed with reference to the particular person’s tax payable for the year that was, without reference to this subparagraph *b*, unpaid.

In the formula in subparagraph i of subparagraph *a* of the first paragraph,

(a) *A* is the amount of tax that would be payable by the trust under this Part for the year of disposition if the exclusion from income or deduction of an amount referred to in the first paragraph of section 1044 were not taken into account;

(b) B is the amount of tax that would have been so payable by the trust under this Part if all the shares, each of which is an eligible share of the particular class deemed under section 653 to have been disposed of at the particular time, other than a share in respect of which one of the conditions in the third paragraph is met, were not deemed under that section to have been disposed of by the trust at the particular time; and

(c) C is the aggregate of all amounts deemed under this or any other Act to have been paid on account of the trust's tax payable under this Part for the year of disposition.

The conditions to which subparagraph *b* of the second paragraph refers in respect of a share are as follows:

(a) it is subsequently disposed of before the beginning of the particular year;

(b) it ceases, throughout a one-month period ending in the particular year, to be an eligible share of the particular person; and

(c) the twentieth anniversary of its deemed disposition occurs in the particular year.

Where an eligible share of the capital stock of a corporation owned by a trust at the particular time is transferred as a consequence of a distribution by the trust to a beneficiary of the trust, where, immediately after the transfer, the share is an eligible share and where an agreement effecting novation is entered into between the Minister and the beneficiary under which the indebtedness represented by tax attributable to the deemed disposition of the share becomes the debt of the beneficiary, this chapter applies, with the necessary modifications, from the transfer, in respect of satisfactory security furnished by the beneficiary and accepted by the Minister, as if the beneficiary were the same person as and a continuation of the trust.

“1033.19. For the purposes of subparagraph *b* of the third paragraph of sections 1033.17 and 1033.18, a month means a period that begins on a particular day in a calendar month and that ends

(a) on the day immediately before the day in the following calendar month that has the same calendar number as the particular day, or

(b) where the following calendar month does not have a day that has the same calendar number as the particular day, on the last day of the following month.

“1033.20. Despite sections 1033.17 and 1033.18, the Minister is deemed at any time not to have accepted security under either of those sections in respect of the year of disposition of eligible shares of a particular class of the capital stock of a corporation owned by an individual or a trust for an amount greater than 120% of the amount by which the particular tax that would be payable by the individual or trust, as the case may be, under this Part for the year if the exclusion from income or deduction of an amount referred to in the first paragraph of section 1044 in respect of which the date determined in accordance with the second paragraph of that section is after that time, were not taken into account, exceeds the amount determined under the second paragraph.

The amount to which the first paragraph refers is equal to the particular tax that would be determined under that paragraph if the eligible shares referred to in the first paragraph were not deemed under section 436 or 653 to have been disposed of.

“1033.21. Subject to section 1033.25, if it is determined at a particular time that security accepted by the Minister under section 1033.17 or 1033.18 is not adequate to secure the particular amount for which it was furnished by or on behalf of the individual’s legal representative or the trust, as the case may be, the following rules apply:

(a) subject to a subsequent application of this section, the security shall be considered after the particular time to secure only the amount for which it is security considered satisfactory at the particular time;

(b) the Minister shall notify in writing the legal representative or trust, or the person referred to in the fourth paragraph of section 1033.17 or 1033.18, of the determination and shall accept security satisfactory to the Minister, for all or any part of the particular amount, furnished by the person concerned or on that person’s behalf within 90 days after the notification;

(c) any security accepted in accordance with subparagraph *b* is deemed to have been accepted by the Minister under section 1033.17 or 1033.18, as the case may be, on account of the particular amount at the particular time; and

(d) if the person concerned fails to furnish, within the time prescribed in subparagraph *b*, security satisfactory to the Minister to secure the particular amount in its entirety, the portion of subparagraph *b* of the first paragraph of section 1033.17 or 1033.18 before subparagraph *i* is to be read, after the particular time and subject to a subsequent application of this section, as if “100%” were replaced by the percentage determined by the formula

$$100\% - [(120\% - A)/120\%].$$

In the formula in subparagraph *d* of the first paragraph, *A* is the proportion, expressed as a percentage, that the value of the security at the particular time, determined in accordance with the first paragraph, is of the amount that would be determined by the formula in subparagraph *i* of subparagraph *a* of the first paragraph of section 1033.17 or 1033.18, as the case may be, if it were read without “120%”.

“1033.22. If in the opinion of the Minister it would be just and equitable to do so, the Minister may at any time extend

(a) the time for making an election under section 1033.17 or 1033.18;

(b) the time for furnishing and accepting security, provided for in section 1033.17 or 1033.18; or

(c) the 90-day period for the acceptance of security, provided for in subparagraph *b* of the first paragraph of section 1033.21.

“DIVISION III

“METHOD FOR CALCULATING SECURITY ON THE TWENTIETH ANNIVERSARY OF THE DEEMED DISPOSITION

“1033.23. Despite sections 1033.17 and 1033.18, where the twentieth anniversary of the deemed disposition, because of section 436 or 653, of an eligible share of the capital stock of a corporation occurs in a particular taxation year of an individual and the fair market value of that eligible share on the twentieth anniversary of the deemed disposition is less than its fair market value at the time of the deemed disposition, section 1033.17 or 1033.18, as the case may be, is to be read, if the Minister is of the opinion that the reduction in value is not attributable to a distribution in any manner whatsoever, in relation to that eligible share and in respect of the individual’s particular taxation year and a subsequent taxation year in respect of which section 1033.24 does not apply,

(a) as if the formula in subparagraph *i* of subparagraph *a* of the first paragraph were replaced by the formula

$$\{A - B - [(A - B)/A \times C]\} \times (1 - D);$$

(b) as if “, on the one hand, equal to the amount that would be determined in accordance with subparagraph *a* if the formula in subparagraph *i* of that subparagraph were read as if “120%” were replaced by “100%” and, on the other hand,” in the portion of subparagraph *b* of the first paragraph before subparagraph *i* were struck out;

(c) as if the following subparagraph were added at the end of the second paragraph:

“(d) D is the proportion, expressed as a percentage, that the fair market value of the eligible share on the twentieth anniversary of the deemed disposition is of its fair market value at the time of the deemed disposition.”; and

(d) as if subparagraph *c* of the third paragraph were struck out.

“1033.24. Where section 1033.23 applied in respect of an eligible share of the capital stock of a corporation and the fair market value of that eligible share on the twenty-second anniversary of the deemed disposition is greater than its fair market value on the twentieth anniversary of the deemed disposition, section 1033.17 or 1033.18, as the case may be, is to be read, in relation to that eligible share and in respect of the individual’s particular taxation year that includes the twenty-second anniversary and the individual’s following taxation year,

(a) as if the formula in subparagraph *i* of subparagraph *a* of the first paragraph were replaced by the formula

$$\{A - B - [(A - B)/A \times C]\} \times (1 - D);$$

(b) as if “, on the one hand, equal to the amount that would be determined in accordance with subparagraph *a* if the formula in subparagraph *i* of that subparagraph were read as if “120%” were replaced by “100%” and, on the other hand,” in the portion of subparagraph *b* of the first paragraph before subparagraph *i* were struck out;

(c) as if the following subparagraph were added at the end of the second paragraph:

“(d) D is the proportion, expressed as a percentage, that the fair market value of the eligible share on the twenty-second anniversary of the deemed disposition is of its fair market value at the time of the deemed disposition.”; and

(d) as if subparagraph *c* of the third paragraph were struck out.

The first paragraph applies at successive two-year intervals following the twenty-second anniversary referred to in that paragraph, with the necessary modifications. However, if the fair market value of the eligible share on that subsequent anniversary is greater than its fair market value on the last anniversary in respect of which the first paragraph applied, subparagraph *d* of the second paragraph of section 1033.17 or 1033.18, as the case may be, enacted by subparagraph *c* of the first paragraph, is to be read as follows:

“(d) D is the proportion, expressed as a percentage, that the fair market value of the eligible share on the subsequent anniversary to which the second paragraph of section 1033.24 refers is of the fair market value of the eligible share at the time of the deemed disposition.”

“DIVISION IV

“MISCELLANEOUS PROVISIONS

“**1033.25.** The Minister may, in respect of an election made by an individual’s legal representative or a trust under section 1033.17 or 1033.18, as the case may be, accept for a particular period of time security different from, or of lesser value than, that which the Minister would otherwise accept under that section if, in respect of that period, the Minister determines that the individual’s succession or the trust cannot, without undue hardship, pay or reasonably arrange to have paid on its behalf an amount of tax to which security furnished under that section would relate and cannot, without undue hardship, furnish or reasonably arrange to have furnished on its behalf adequate security under that section.

“**1033.26.** In making a determination under section 1033.25, the Minister shall ignore any transaction that is a disposition, lease, encumbrance, hypothec, mortgage or other voluntary restriction by a person or partnership of the person’s or partnership’s rights in respect of a property, if the transaction can reasonably be considered to have been entered into for the purpose of influencing the determination.

“**1033.27.** The prescription provided for in the first paragraph of section 27.3 of the Tax Administration Act (chapter A-6.002) is suspended for the period during which a security is accepted or is deemed to be accepted by the Minister under this chapter.”

(2) Subsection 1 applies in respect of the deemed disposition of a share that occurs after 21 February 2017.

425. (1) Section 1038 of the Act is amended

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

“ii. 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, II.17.1 and II.27 of that chapter and sections 1029.9.2 and 1029.9.2.1, and any such amounts in respect of which section 1029.6.0.1.9 applies,”;

(2) by adding the following subparagraph at the end of subparagraph *a* of the second paragraph:

“v. the amount by which the amount the individual is deemed under Division II.27 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.3.4; and”;

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

“ii. 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, II.17.1 and II.27 of that chapter and sections 1029.9.2 and 1029.9.2.1, and any such amounts in respect of which section 1029.6.0.1.9 applies,”;

(4) by adding the following subparagraph at the end of subparagraph *b* of the second paragraph:

“v. the amount by which the amount the individual is deemed under Division II.27 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.3.4; 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, II.17.1 and II.27 of that chapter and sections 1029.9.2 and 1029.9.2.1, 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, 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 and the amount by which the amount the individual is deemed under

Division II.27 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.3.4, is exceeded by any of the following amounts:".

(2) Subsection 1 applies from the taxation year 2017. In addition, where it amends section 1038 of the Act to add a reference to section 1029.9.2.1 of the Act, subsection 1 also applies to a preceding taxation year of a taxpayer for which the Minister of Revenue may, on 13 July 2017 and under sections 1010 to 1011 of the Act, determine or redetermine the tax payable by the taxpayer and make an assessment, reassessment or additional assessment.

426. Section 1045 of the Act is amended by replacing the first paragraph by the following paragraph:

"Every person who fails to make a fiscal return on the prescribed form and within the prescribed time, in accordance with section 1000, 1001, 1003 or 1004, incurs a penalty equal to 5% of the tax unpaid at the time when the return must be filed and an additional penalty of 1% of that unpaid tax for each complete month, not exceeding 12 months, in the period that begins at the time the return must be filed and ends at the time it is actually filed."

427. Section 1045.0.1 of the Act is replaced by the following section:

"1045.0.1. Despite section 1045, where the failure referred to in that section results solely from the inclusion, in computing an individual's income for a particular taxation year, of an amount by reason of the disposition in a subsequent taxation year of a work of art referred to in section 752.0.10.11.1 by a donee referred to in that section, and by reason of the designation, referred to in subparagraph *b* of the first paragraph of section 752.0.10.13, of an amount in relation to the particular taxation year, the penalty of 5% provided for in the first paragraph of section 1045 applies to the tax unpaid on the individual's filing-due date for the subsequent taxation year in which the disposition was made and the penalty of 1% provided for in that first paragraph applies to that unpaid tax for each complete month, not exceeding 12 months, in the period that begins on that filing-due date and ends at the time the fiscal return referred to in section 1045 is actually filed."

428. (1) Section 1049.15 of the Act is amended by replacing "31 May 2018" in subparagraph *b.1* of the second paragraph by "31 May 2021".

(2) Subsection 1 has effect from 1 June 2018.

429. (1) Section 1055.1.1 of the Act is replaced by the following section:

“1055.1.1. For the purposes of subparagraph ii of paragraph *a* of section 1055.1, if an amount was deducted under section 725.2, as a consequence of the application of section 725.2.0.1 or 725.2.0.1.1, in computing a taxpayer’s taxable income for the year in which the taxpayer died, that subparagraph ii is to be read as if “1/4” were replaced by “50%”.”

(2) Subsection 1 applies to any event, transaction or circumstance relating to a share that a corporation agreed to sell or issue under an agreement referred to in section 48 of the Act and entered into after 21 February 2017.

430. (1) Section 1079.13.1 of the Act is amended by replacing “25%” in the first paragraph by “50%”.

(2) Subsection 1 applies in respect of a transaction carried out after 9 November 2017. However, it does not apply in respect of a transaction which is part of a series of transactions that began before 10 November 2017 and was completed before 1 February 2018.

431. (1) Section 1079.13.2 of the Act is amended by replacing “12.5%” in the portion before subparagraph *a* of the first paragraph by “100%”.

(2) Subsection 1 applies in respect of a transaction carried out after 9 November 2017. However, it does not apply in respect of a transaction which is part of a series of transactions that began before 10 November 2017 and was completed before 1 February 2018.

432. (1) The Act is amended by inserting the following section after section 1079.15.1:

“1079.15.2. Where section 1079.10 applies to a taxpayer in relation to a transaction and where a formal demand relating to an amount that may be owed by the taxpayer under this Act, taking into account the application of section 1079.10, for a taxation year has been notified in accordance with the third paragraph of section 39 of the Tax Administration Act (chapter A-6.002) to a person regarding the filing of information, additional information or documents, the time limit described in paragraph *a* or *a.0.1* of subsection 2 of section 1010 or in section 1079.15.1, as the case may be, for determining the tax consequences to the taxpayer, the interest and the penalties and for making a reassessment or an additional assessment, in respect of the taxation year concerned, is suspended for the period that begins on the day the application for authorization provided for in the third paragraph of that section 39 is filed and ends on the day on which that application is finally settled and on which, where the validity of the formal demand is confirmed, the information, additional information or documents, as the case may be, are filed in accordance with that section 39.

However, the Minister may, after applying the first paragraph, make a reassessment or an additional assessment beyond the period that, in respect of the taxpayer, is referred to in paragraph *a* or *a.0.1* of subsection 2 of section 1010, because of the application of section 1079.10 to the taxpayer in relation to a transaction, only to the extent that the reassessment or additional assessment may reasonably be considered to relate to the transaction.”

(2) Subsection 1 applies in respect of a formal demand for which an application for authorization is filed after 10 November 2017. However, where section 1079.15.2 of the Act applies in respect of a formal demand for which an application for authorization was filed before 11 July 2018, the first paragraph of that section is to be read as follows:

“Where section 1079.10 applies to a taxpayer in relation to a transaction and where a formal demand relating to an amount that may be owed by the taxpayer under this Act, taking into account the application of section 1079.10, for a taxation year has been notified in accordance with the third paragraph of section 39 of the Tax Administration Act (chapter A-6.002) to a person regarding the filing of information, additional information or documents, the time limit described in paragraph *a* or *a.0.1* of subsection 2 of section 1010 or in section 1079.15.1, as the case may be, for determining the tax consequences to the taxpayer, the interest and the penalties and for making a reassessment or an additional assessment, in respect of the taxation year concerned, is suspended for the period that begins on the day a judge of the Court of Québec authorizes, under the fourth paragraph of that section 39, the sending of the formal demand and ends on the day on which the application for authorization provided for in the third paragraph of that section 39 is finally settled and on which, where the validity of the formal demand is confirmed, the information, additional information or documents, as the case may be, are filed in accordance with that section 39.”

433. (1) Section 1082.3 of the Act is amended by replacing paragraphs *a* and *b* of the definition of “transfer pricing capital adjustment” in the first paragraph by the following paragraphs:

“(a) an amount by which the adjusted cost base to the taxpayer of a capital property (other than a depreciable property) is reduced in the year because of an adjustment made under section 1082.4, or an amount by which the capital cost to the taxpayer of a depreciable property is reduced in the year because of an adjustment made under section 1082.4; or

“(b) the product obtained when the proportion that the taxpayer’s share of the income or loss of a partnership for a fiscal period that ends in the year is of the income or loss of the partnership for that fiscal period is multiplied by the amount by which the adjusted cost base to the partnership of a capital property (other than a depreciable property) is reduced in the fiscal period because of an adjustment made under section 1082.4 or by the amount by which the capital cost to the partnership of a depreciable property is reduced in the fiscal period because of an adjustment made under section 1082.4;”.

(2) Subsection 1 has effect from 1 January 2017.

434. (1) Section 1086 of the Act is amended by inserting the following subparagraph after subparagraph *e.3* of the first paragraph:

“(e.4) allow a person who is required to file a return in accordance with the regulations made under subparagraph *e.2* to send by electronic means, if the person meets the conditions determined by the Minister, a copy of such a return prescribed by the Government or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation; and”.

(2) Subsection 1 has effect from 1 January 2018.

435. (1) The Act is amended by inserting the following Part after section 1086.12.12:

“PART I.3.4

“TAX IN RESPECT OF ADVANCE PAYMENTS OF THE CREDIT FOR THE RESTORATION OF A SECONDARY RESIDENCE

“1086.12.13. 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.

“1086.12.14. 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 1029.8.184.

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.

“1086.12.15. 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.

“1086.12.16. 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 2017.

436. (1) Section 1094 of the Act is amended

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

“(b) property used in Québec by the taxpayer in carrying on a business, property used in Québec and included in Class 14.1 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) in relation to a business, or property used in Québec and included in the inventory of a business, other than”;

(2) by replacing subparagraphs *ii* and *iii* of paragraph *c* by the following subparagraphs:

“*ii.* a Québec resource property within the meaning of subparagraph *d* of the first paragraph of section 1089,

“*iii.* a Québec timber resource property within the meaning of subparagraph *e* of the first paragraph of section 1089, and”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2017.

(3) Paragraph 2 of subsection 1 applies in determining, after 4 March 2010, whether a property is taxable Québec property of a taxpayer. In addition, in determining, before 5 March 2010, whether a property is taxable Québec property of a taxpayer, section 1094 of the Act is to be read as if “Canadian resource property” and “timber resource property” were replaced by “Québec resource property within the meaning of subparagraph *d* of the first paragraph of section 1089” and “Québec timber resource property within the meaning of subparagraph *e* of the first paragraph of section 1089”, respectively.

437. (1) Section 1095 of the Act is replaced by the following section:

“1095. For the purposes of this Part, the expression “taxable Canadian property” has the meaning that would be assigned by the definition of “taxable Québec property” in section 1094 if

(a) section 1094 were read as if “Québec property” and “Québec” were replaced, wherever they appear except in subparagraphs *ii* and *iii* of paragraph *c*, by “Canadian property” and “Canada”, respectively;

(b) subparagraph ii of paragraph *c* of section 1094 were read as if “Québec resource property within the meaning of subparagraph *d* of the first paragraph of section 1089” were replaced by “Canadian resource property”; and

(c) subparagraph iii of paragraph *c* of section 1094 were read as if “Québec timber resource property within the meaning of subparagraph *e* of the first paragraph of section 1089” were replaced by “timber resource property.”

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is taxable Canadian property of a taxpayer. In addition, in determining before 5 March 2010 whether a property is taxable Canadian property of a taxpayer, section 1095 of the Act is to be read as follows:

1095. For the purposes of this Part, the expression “taxable Canadian property” has the meaning that would be assigned by the definition of “taxable Québec property” in section 1094 if that section were read as if

(a) subject to paragraph *b*, “Québec property” and “Québec” were replaced, wherever they appear, by “Canadian property” and “Canada”, respectively; and

(b) “Québec resource property within the meaning of subparagraph *d* of the first paragraph of section 1089” and “Québec timber resource property within the meaning of subparagraph *e* of the first paragraph of section 1089” were replaced by “Canadian resource property” and “timber resource property”, respectively.”

438. (1) Section 1102.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where a person not resident in Canada disposes or proposes to dispose to a taxpayer, in a taxation year, property (other than excluded property) that is a life insurance policy described in subparagraph *k* of the first paragraph of section 1089, a Québec resource property within the meaning of subparagraph *d* of the first paragraph of section 1089, a Québec timber resource property within the meaning of subparagraph *e* of the first paragraph of section 1089, property (other than capital property) that is immovable property situated in Québec or depreciable property that is a taxable Québec property and the person not resident in Canada pays to the Minister, on account of tax payable for the year by the person not resident in Canada such an amount as is reasonable to the Minister in respect of the disposition or proposed disposition of the property or furnishes the Minister with security acceptable to the Minister in respect of the disposition or proposed disposition of the property, the Minister shall forthwith issue to the person not resident in Canada and to the taxpayer a certificate in prescribed form fixing therein the amount of the proceeds of disposition or proposed disposition of the property or such other amount as is reasonable in the circumstances.”

(2) Subsection 1 has effect from 1 January 2017.

439. (1) The Act is amended by inserting the following section after section 1106.1:

“1106.2. Division XIII of Chapter IV of Title IV of Book III of Part I and Chapters IV to VI of Title IX of that Book III do not apply to a taxpayer who holds a share (in this section referred to as the “old share”) of a class of shares of the capital stock, that is recognized under securities legislation as or as part of an investment fund, of an investment corporation if the taxpayer exchanges or otherwise disposes of the old share for another share (in this section referred to as the “new share”) of an investment corporation, unless

(a) if the exchange or disposition occurs in the course of a transaction, event or series of transactions or events described in section 541 or in subsections 1 and 2 of section 544,

i. all shares of the class (determined without reference to section 1.3) that includes the old share at the time of the exchange or disposition are exchanged for shares of the class that includes the new share,

ii. the old share and the new share derive their value in the same proportion from the same property or group of properties, and

iii. the transaction, event or series of transactions or events was undertaken solely for bona fide purposes and not to cause this section to apply; or

(b) if the old share and the new share are shares of the same class (determined without reference to section 1.3) of shares of the same investment corporation,

i. the old share and the new share derive their value in the same proportion from the same property or group of properties held by the corporation that is allocated to that class, and

ii. that class is recognized under securities legislation as or as part of a single investment fund.”

(2) Subsection 1 applies in respect of a transaction or event that occurs after 31 December 2016.

440. (1) The Act is amended by inserting the following section after section 1117:

“1117.0.1. A corporation is deemed to be a mutual fund corporation from the date it was incorporated until 31 December 2017 or, if it is earlier, the date the corporation meets the conditions to qualify as a mutual fund corporation under section 1117, if it has made a valid election under paragraph *d* of subsection 8.01 of section 131 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

(2) Subsection 1 has effect from 1 January 2017.

441. (1) The Act is amended by inserting the following section after section 1118.1:

“1118.2. Division XIII of Chapter IV of Title IV of Book III of Part I and Chapters IV to VI of Title IX of that Book III do not apply to a taxpayer who holds a share (in this section referred to as the “old share”) of a class of shares of the capital stock, that is recognized under securities legislation as or as part of an investment fund, of a mutual fund corporation if the taxpayer exchanges or otherwise disposes of the old share for another share (in this section referred to as the “new share”) of a mutual fund corporation, unless

(a) if the exchange or disposition occurs in the course of a transaction, event or series of transactions or events described in section 541 or in subsections 1 and 2 of section 544,

i. all shares of the class (determined without reference to section 1.3) that includes the old share at the time of the exchange or disposition are exchanged for shares of the class that includes the new share,

ii. the old share and the new share derive their value in the same proportion from the same property or group of properties, and

iii. the transaction, event or series of transactions or events was undertaken solely for bona fide purposes and not to cause this section to apply;

(b) if the old share and the new share are shares of the same class (determined without reference to section 1.3) of shares of the same mutual fund corporation,

i. the old share and the new share derive their value in the same proportion from the same property or group of properties held by the corporation that is allocated to that class, and

ii. that class is recognized under securities legislation as or as part of a single investment fund; or

(c) the exchange is made as a consequence of the application of section 11.1 of the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) in respect of the taxpayer.”

(2) Subsection 1 applies in respect of a transaction or event that occurs after 31 December 2016. However, where section 1118.2 of the Act applies in respect of a transaction or event that occurs before 19 June 2019, it is to be read without reference to its paragraph *c*.

442. (1) The Act is amended by inserting the following Part after section 1129.4.3.44:

“PART III.1.1.11**“SPECIAL TAX RELATING TO THE CREDIT FOR THE DIGITAL TRANSFORMATION OF PRINT MEDIA**

“1129.4.3.45. In this Part,

“eligibility period” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.88;

“eligible digital conversion activity” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.88;

“eligible digital conversion contract” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.88;

“eligible digital conversion costs” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.88;

“eligible media” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.88;

“establishment” has the meaning assigned by section 1;

“qualified expenditure” has the meaning assigned by section 1029.8.36.0.3.88;

“qualified property” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.88;

“qualified wages” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.88.

In this Part, a print media is deemed to be an eligible media for a particular period that follows the last day of the eligibility period, if the conditions of section 18.4 of Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) are met in its respect for that period.

“1129.4.3.46. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.96, on account of its tax payable under Part I for a particular taxation year, in relation to its eligible digital conversion costs for the particular 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 that relates to qualified wages, incurred by the corporation, that are included in the eligible digital conversion costs, or to costs that are taken into consideration in computing a qualified expenditure of the corporation that is included in the eligible digital conversion costs is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it.

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 1029.8.36.0.3.96 or 1029.8.36.0.3.102, in relation to the eligible digital conversion costs, 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 1029.8.36.0.3.96 or 1029.8.36.0.3.102, in relation to the eligible digital conversion costs, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to such qualified wages or to costs that are taken into consideration in computing such a qualified expenditure, had been refunded, paid or allocated in the particular year; and

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

However, the tax payable under this section must be computed without reference to any amount relating to costs taken into consideration in computing a qualified expenditure of the corporation that are acquisition costs for a qualified property in respect of which section 1129.4.3.47 applies for the repayment year or applied for a preceding taxation year.

“1129.4.3.47. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.96, on account of its tax payable under Part I, in relation to a portion of its eligible digital conversion costs that corresponds to the portion of a qualified expenditure of the corporation that relates to the acquisition costs of a qualified property that the corporation incurred, shall pay the tax computed under the second paragraph for a particular taxation year if, at any time in the period described in the third paragraph, the property ceases, otherwise than by reason of its loss, the involuntary destruction of the property by fire, theft or water, a major breakdown of the property or its obsolescence, to be used exclusively or almost exclusively by the corporation, on the one hand, to carry out eligible digital conversion activities that relate, in whole or in part, to an eligible media of the corporation and, on the other hand, in an establishment of the corporation situated in Québec in which the eligible media is produced or from which it is disseminated.

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 1029.8.36.0.3.96 or 1029.8.36.0.3.102, in relation to such a portion of its eligible digital conversion costs, exceeds the aggregate of all amounts each of which is the portion of a tax that the corporation is required to pay to the Minister under section 1129.4.3.46, for a taxation year preceding the particular year, that may reasonably be attributed to such a portion of its eligible digital conversion costs.

The period to which the first paragraph refers is the period that begins on the day after the corporation's filing-due date for the taxation year preceding the particular year and ends on the earlier of

(a) the 730th day of the period that begins on the date of the acquisition of the property by the corporation; and

(b) the corporation's filing-due date for the particular year.

For the purposes of the first paragraph, where, at any time, a corporation disposes of a qualified property for proceeds of disposition equal to or greater than 10% of the cost of acquiring it, the corporation is deemed not to have ceased to use, at that time, the property by reason of its obsolescence; in that respect, where the parties to the sale are not dealing with each other at arm's length, the proceeds of disposition of the property are deemed to be equal to its fair market value.

“1129.4.3.48. Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.97, on account of the corporation's tax payable under Part I for a particular taxation year, in relation to the partnership's eligible digital conversion costs for the partnership's particular fiscal period that ends in that particular year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) in which an amount that relates to qualified wages, incurred by the partnership, that are included in the eligible digital conversion costs, or to costs that are taken into consideration in computing a qualified expenditure of the partnership that is included in the eligible digital conversion costs is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the corporation 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 would be deemed to have paid to the Minister for a taxation year under any of sections 1029.8.36.0.3.97, 1029.8.36.0.3.103 and 1029.8.36.0.3.104, in relation to the eligible digital conversion costs, if the agreed proportion in respect of the corporation for the partnership's fiscal period that ends in that taxation year were the same as that for the fiscal period of repayment, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under any of sections 1029.8.36.0.3.97, 1029.8.36.0.3.103 and 1029.8.36.0.3.104, for a taxation year, in relation to the eligible digital conversion costs, if

i. every amount that is, at or before the end of the fiscal period of repayment, so refunded, paid or allocated, in relation to such qualified wages or to costs that are taken into consideration in computing such a qualified expenditure, had been refunded, paid or allocated in the particular fiscal period, and

ii. the agreed proportion in respect of the corporation for the partnership's fiscal period that ends in that taxation year were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the eligible digital conversion costs, if the agreed proportion in respect of the corporation for the partnership's fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment.

For the purposes of the second paragraph, an amount referred to in subparagraph i of subparagraph a of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(a) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.

However, the tax payable under this section must be computed without reference to any amount relating to costs that are taken into consideration in computing a qualified expenditure of the partnership that are acquisition costs for a qualified property in respect of which section 1129.4.3.49 applies for the fiscal period of repayment or applied for a preceding fiscal period.

1129.4.3.49. Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister for a taxation year, under section 1029.8.36.0.3.97, on account of its tax payable under Part I, in relation to the portion of the partnership's eligible digital conversion costs, for the partnership's fiscal period that ends in the year, that corresponds to the portion of a qualified expenditure of the partnership that relates to the acquisition costs of a qualified property that it incurred, shall pay the tax computed under the second paragraph for a particular taxation year if, at any time in the period described in the third paragraph, the property ceases, otherwise than by reason of its loss, the involuntary destruction of the property by fire, theft or water, a major breakdown of the property or its obsolescence, to be used exclusively or almost exclusively by the partnership, on the one hand, to carry out eligible digital conversion activities that relate, in whole or in part, to an eligible media of the partnership and, on the other hand, in an establishment of the partnership situated in Québec in which the eligible media is produced or from which it is disseminated.

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 any of sections 1029.8.36.0.3.97, 1029.8.36.0.3.103 and 1029.8.36.0.3.104, in relation to such a portion of the partnership's eligible digital conversion costs for a fiscal period, exceeds the aggregate of all amounts each of which is the portion of a tax that the corporation is required to pay to the Minister under section 1129.4.3.48, for a taxation year preceding the particular year, that may reasonably be attributed to such a portion of the partnership's eligible digital conversion costs.

The period to which the first paragraph refers is the period that begins on the day after the corporation's filing-due date for the taxation year preceding the particular year and ends on the earlier of

(a) the 730th day of the period that begins on the date of the acquisition of the property by the partnership; and

(b) the corporation's filing-due date for the particular year.

For the purposes of the first paragraph, where, at any time, a partnership disposes of a qualified property for proceeds of disposition equal to or greater than 10% of the cost of acquiring it, the partnership is deemed not to have ceased to use, at that time, the property by reason of its obsolescence.

“1129.4.3.50. For the purposes of Part I, except Division II.6.0.1.11 of Chapter III.1 of Title III of Book IX, the following rules are taken into account:

(a) the tax paid at any time by a corporation to the Minister under section 1129.4.3.46 or 1129.4.3.47 in relation to its eligible digital conversion costs is deemed to be an amount of assistance repaid at that time by the corporation in respect of wages or an expenditure included in those eligible digital conversion costs, pursuant to a legal obligation; and

(b) the tax paid at any time by a corporation to the Minister under section 1129.4.3.48 or 1129.4.3.49 in relation to the eligible digital conversion costs of a partnership referred to in that section is deemed to be an amount of assistance repaid at that time by the partnership in respect of wages or an expenditure included in those eligible digital conversion costs, pursuant to a legal obligation.

“1129.4.3.51. 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 28 March 2018.

443. (1) Section 1129.27.0.2.2 of the Act is amended by adding the following subparagraphs at the end of the second paragraph:

“(c) where the particular taxation year ends on 31 May 2019, the aggregate of

i. \$250,000,000, and

ii. the amount by which the amount determined under this paragraph for the taxation year that ends on 31 May 2018 exceeds the aggregate of all amounts each of which is an amount paid in that taxation year for the purchase of a share as first purchaser;

“(d) where the particular taxation year ends on 31 May 2020, the aggregate of

i. \$275,000,000, and

ii. the amount by which the amount determined under this paragraph for the taxation year that ends on 31 May 2019 exceeds the aggregate of all amounts each of which is an amount paid in that taxation year for the purchase of a share as first purchaser; or

“(e) where the particular taxation year ends on 31 May 2021, the aggregate of

i. \$275,000,000, and

ii. the amount by which the amount determined under this paragraph for the taxation year that ends on 31 May 2020 exceeds the aggregate of all amounts each of which is an amount paid in that taxation year for the purchase of a share as first purchaser.”

(2) Subsection 1 has effect from 1 June 2018.

444. (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* to *e*, any of the following amounts, in respect of a capitalization period that begins after 29 February 2008:”;

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

“(e) \$140,000,000, in respect of each of the following capitalization periods:

i. the capitalization period that begins on 1 March 2018 and ends on 28 February 2019,

ii. the capitalization period that begins on 1 March 2019 and ends on 29 February 2020, and

iii. the capitalization period that begins on 1 March 2020 and ends on 28 February 2021;”.

(2) Subsection 1 has effect from 1 March 2018.

445. (1) Section 1129.27.4.2 of the Act is amended

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

“(d) if the particular capitalization period begins after 29 February 2016 and before 1 March 2018, the amount determined by the formula”;

(2) by adding the following subparagraph at the end of the first paragraph:

“(e) if the particular capitalization period begins after 28 February 2018, the amount determined by the formula

$35\% \times (A - B)$.”;

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

“(a) A is the paid-up capital of the class “A” shares of the capital stock of the Corporation issued during the particular capitalization period; and”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 1 March 2018.

446. (1) The Act is amended by inserting the following Part after section 1129.27.4.4:

“PART III.6.1.2

**“SPECIAL TAX RELATING TO SHARE EXCHANGE TRANSACTIONS
CARRIED OUT BY CAPITAL RÉGIONAL ET COOPÉRATIF
DESJARDINS**

“1129.27.4.5. In this Part,

“conversion period” means a period that begins on 1 March of a year subsequent to the year 2017 and preceding the year 2021 and that ends on the last day of the month of February of the following year;

“Corporation” means the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1);

“share” means a share or fractional share of the capital stock of the Corporation.

“1129.27.4.6. The Corporation is required to pay, for a conversion period, tax under this Part equal to 10% of the amount by which \$100,000,000 is exceeded by the aggregate of all amounts each of which is the value of a consideration that an individual has paid or has undertaken to pay, in the conversion period, for the acquisition of a class “B” share of the capital stock of the Corporation.

“1129.27.4.7. For the purposes of section 1129.27.4.6, the following rules apply:

(a) an individual has undertaken to pay, in a conversion period, a consideration for the acquisition of a class “B” share of the capital stock of the Corporation, where the individual has undertaken to purchase such a share under a promise to purchase by way of exchange, within the meaning assigned to that expression by section 8.1 of the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1), that

i. was made by the individual at a particular time in the conversion period that precedes 19 June 2019, and

ii. was accepted by the Corporation after 9 July 2018, but before 19 June 2019; and

(b) the value of a consideration that an individual has paid or has undertaken to pay for the acquisition of a class “B” share of the capital stock of the Corporation is,

i. in the case of a consideration that the individual has undertaken to pay in accordance with paragraph *a* because of a promise to purchase by way of exchange, the amount determined in respect of the individual, in relation to the promise, under subparagraph *a* of subparagraph 2 of the second paragraph of section 10.1 of the Act constituting Capital régional et coopératif Desjardins, or

ii. in the case of a consideration paid by the individual, the amount determined in respect of the individual, in relation to the consideration, under subparagraph *b* of subparagraph 2 of the second paragraph of section 10.1 of the Act constituting Capital régional et coopératif Desjardins.

“1129.27.4.8. Where the Corporation is required to pay tax under this Part for a conversion period, the Corporation shall, on or before 31 May following the end of that conversion period,

(a) file with the Minister, without notice or demand, a return under this Part for that conversion period in the prescribed form containing prescribed information;

(b) estimate, in the return, the amount of its tax payable under this Part for that conversion period; and

(c) pay to the Minister the amount of its tax payable under this Part for that conversion period.

“1129.27.4.9. Unless otherwise provided in this Part, sections 1001, 1002 and 1037 and Titles II, V and VI of Book IX of Part I apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 1 March 2018. However, where Part III.6.1.2 of the Act applies before 19 June 2019,

(1) section 1129.27.4.6 of the Act and the portion of paragraph *b* of section 1129.27.4.7 of the Act before subparagraph *i* are to be read without reference to “has paid or”; and

(2) paragraph *b* of section 1129.27.4.7 of the Act is to be read without reference to its subparagraph *ii*.

447. The heading of Part III.6.2 of the Act is replaced by the following heading:

“SPECIAL TAX RELATING TO THE RECOVERY OF THE TAX CREDIT FOR THE PURCHASE OF CLASS “A” SHARES ISSUED BY CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS”.

448. Section 1129.27.5 of the Act is amended by replacing the definition of “share” by the following definition:

““share” means a class “A” share or fractional share of the capital stock of the Corporation.”

449. (1) Section 1129.27.6 of the Act is amended, in the third paragraph,

(1) by replacing subparagraph *d* by the following subparagraph:

“(d) 40%, if the share referred to in the first paragraph was issued after 29 February 2016 and before 1 March 2018; or”;

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

“(e) 35%, if the share referred to in the first paragraph was issued after 28 February 2018.”

(2) Subsection 1 has effect from 1 March 2018.

450. (1) The Act is amended by inserting the following Part after section 1129.27.10:

“PART III.6.2.1**“SPECIAL TAXES RELATING TO THE RECOVERY OF THE TAX CREDITS FOR THE EXCHANGE OF SHARES ISSUED BY CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS**

“1129.27.10.1. In this Part,

“Corporation” means the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1);

“promise to purchase by way of exchange” has the meaning assigned by section 8.1 of the Act constituting Capital régional et coopératif Desjardins;

“share” means a share or fractional share of the capital stock of the Corporation.

“1129.27.10.2. Where an individual has deducted, from the individual’s tax otherwise payable under Part I for a taxation year, an amount under section 776.1.5.0.15.2 in respect of the value of a consideration the individual has undertaken to pay, in the form of a share, under a promise to purchase by way of exchange and where, before the payment of the consideration, the share is redeemed or purchased by agreement by the Corporation, the individual or, as the case may be, the person to whom the share devolved as a consequence of the individual’s death, is required to pay, for the taxation year in which the redemption or purchase by agreement is made, tax under this Part equal to the lesser of

(a) the product obtained by multiplying by 10% the amount determined under the third paragraph of section 776.1.5.0.15.2 in respect of the value of the consideration; and

(b) the amount paid by the Corporation for the redemption or purchase by agreement of the share.

For the purposes of the first paragraph, where an individual has not deducted, from the individual's tax otherwise payable under Part I for a taxation year, an amount under section 776.1.5.0.15.2, but the individual's eligible spouse for the year, within the meaning of sections 776.41.1 to 776.41.4, has deducted, from the eligible spouse's tax otherwise payable under Part I for the year, an amount, under section 776.41.5, a portion of which may reasonably be attributed to a deduction provided for in section 776.1.5.0.15.2 to which the individual was entitled for the year in respect of the value of a consideration the individual has undertaken to pay, in the form of a share, under a promise to purchase by way of exchange, the individual is deemed to have deducted, from the individual's tax otherwise payable under Part I for the year, an amount in that respect under section 776.1.5.0.15.2.

“1129.27.10.3. Subject to section 1129.27.10.4, where a class “B” share of the capital stock of the Corporation is redeemed or purchased by agreement by the Corporation less than seven years after its issue date, the individual to whom section 776.1.5.0.15.4 applies, or to whom section 776.1.5.0.15.2 applies if the share was issued as a consequence of a promise to purchase by way of exchange, or, as the case may be, the person to whom the share devolved as a consequence of the individual's death, is required to pay, for the taxation year in which the redemption or purchase by agreement is made, tax under this Part equal to the amount determined by the formula

$$[(2,556 - A)/2,556] \times B.$$

In the formula in the first paragraph,

(a) A is the number of days in the period that begins on the issue date of the share referred to in the first paragraph or, if the share was issued as a consequence of a promise to purchase by way of exchange, on the day that promise was accepted by the Corporation and that ends on the day the share is redeemed or purchased by agreement; and

(b) B is the lesser of the amount paid by the Corporation for the redemption or purchase by agreement of the share and,

i. if the share was issued as a consequence of a promise to purchase by way of exchange, the product obtained by multiplying by 10% the amount determined, under the third paragraph of section 776.1.5.0.15.2, in respect of the value of the consideration that the individual has undertaken to pay under the promise for the purchase of the share, or

ii. in any other case, the product obtained by multiplying by 10% the amount determined, under the third paragraph of section 776.1.5.0.15.4, in respect of the value of the consideration that the individual has paid for the purchase of the share.

“1129.27.10.4. Section 1129.27.10.3 does not apply in respect of a class “B” share of the capital stock of the Corporation that is redeemed or purchased by agreement by the Corporation under

(a) paragraph 3 of section 12 of the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1); or

(b) a provision of the purchase by agreement policy approved by the Minister of Finance in accordance with the second paragraph of section 11 of the Act constituting Capital régional et coopératif Desjardins, under which the Corporation may purchase by agreement a share it issued because no amount was deducted in respect of the share under section 776.1.5.0.15.2 or 776.1.5.0.15.4.

“1129.27.10.5. Where the Corporation redeems or purchases a share forming a consideration payable under a promise to purchase by way of exchange, or a class “B” share of its capital stock, in respect of which tax is payable under section 1129.27.10.2 or 1129.27.10.3, as the case may be, the following rules apply:

(a) the Corporation is required to withhold the amount of that tax, on behalf of the person who is liable to pay it, from the amount paid or credited by the Corporation to that person because of the redemption or purchase of the share; and

(b) the Corporation is required to pay to the Minister the amount so withheld on behalf of that person within 30 days following the day on which the share is redeemed or purchased.

“1129.27.10.6. The Corporation is required to pay, on behalf of the person who is liable to pay the tax referred to in section 1129.27.10.2 or 1129.27.10.3, as the case may be, any amount that the Corporation did not withhold under section 1129.27.10.5, and it is authorized to recover the amount so paid from that person.

“1129.27.10.7. Unless otherwise provided in this Part, sections 1000 to 1014 and 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 1 March 2018. However, where Part III.6.2.1 of the Act applies before 19 June 2019,

(1) that Part is to be read without reference to sections 1129.27.10.3 and 1129.27.10.4 of the Act;

(2) section 1129.27.10.5 of the Act is to be read as if the portion before paragraph *a* were replaced by the following:

“**1129.27.10.5.** Where the Corporation redeems or purchases a share forming a consideration payable under a promise to purchase by way of exchange in respect of which tax is payable under section 1129.27.10.2, the following rules apply:”; and

(3) section 1129.27.10.6 of the Act is to be read without reference to “or 1129.27.10.3, as the case may be”.

451. (1) The Act is amended by inserting the following Part after section 1129.41.0.10:

“PART III.9.0.3

“SPECIAL TAX RELATING TO THE CREDIT FOR THE TRAINING OF WORKERS EMPLOYED BY SMALL AND MEDIUM-SIZED BUSINESSES

“**1129.41.0.11.** In this Part, “eligible training fees” has the meaning assigned by the first paragraph of section 1029.8.33.11.21.

“**1129.41.0.12.** Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.33.11.22, on account of its tax payable under Part I for a particular taxation year, in relation to eligible training fees, 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 salary or wages considered in the eligible training fees is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.33.11.22 or 1029.8.33.11.26, in relation to the eligible training fees, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.33.11.22 or 1029.8.33.11.26, in relation to the eligible training fees, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the salary or wages considered in the eligible training fees, were refunded, paid or allocated in the particular taxation year; and

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

“1129.41.0.13. Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under section 1029.8.33.11.23, on account of the corporation’s tax payable under Part I for a particular taxation year, in relation to eligible training fees of the partnership for the partnership’s particular fiscal period that ends in that particular year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) in which an amount relating to salary or wages considered in the eligible training fees is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends under any of sections 1029.8.33.11.23, 1029.8.33.11.27 and 1029.8.33.11.28, in relation to the eligible training fees, if the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under any of sections 1029.8.33.11.23, 1029.8.33.11.27 and 1029.8.33.11.28, for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the eligible training fees, if

i. every amount that is, at or before the end of the fiscal period of repayment, so refunded, paid or allocated, in relation to the salary or wages considered in the eligible training fees, were refunded, paid or allocated in the particular fiscal period, and

ii. the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the eligible training fees, if the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment.

For the purposes of the second paragraph, an amount referred to in subparagraph i of subparagraph a of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(a) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.

“1129.41.0.14. For the purposes of Part I, except Division II.5.1.3 of Chapter III.1 of Title III of Book IX, the following rules are taken into consideration:

(a) tax paid to the Minister by a corporation at any time, under section 1129.41.0.12, in relation to eligible training fees, is deemed to be an amount of assistance repaid by the corporation at that time in respect of those fees, pursuant to a legal obligation; and

(b) tax paid to the Minister by a corporation at any time, under section 1129.41.0.13, in relation to eligible training fees of a partnership referred to in that section, is deemed to be an amount of assistance repaid by the partnership at that time in respect of those fees, pursuant to a legal obligation.

“1129.41.0.15. 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 28 March 2018.

452. (1) The Act is amended by inserting the following Part after section 1129.45.3.39.4:

“PART III.10.1.9.2

“SPECIAL TAX RELATING TO THE CREDIT FOR THE PRODUCTION OF PYROLYSIS OIL IN QUÉBEC

“1129.45.3.39.5. In this Part, “eligible production of pyrolysis oil” has the meaning assigned by section 1029.8.36.0.106.7.

“1129.45.3.39.6. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.106.9, on account of its tax payable under Part I, for a particular taxation year, in relation to its eligible production of pyrolysis oil 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 pyrolysis oil for a particular month of the particular taxation year that, because of paragraph *a* of section 1029.8.36.0.106.12, 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 pyrolysis oil for a particular month of the particular taxation year that, because of paragraph *b* of section 1029.8.36.0.106.12, 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 1029.8.36.0.106.9 or 1029.8.36.0.106.13 for a taxation year preceding the year concerned in relation to its eligible production of pyrolysis oil for a particular month of the particular taxation year, exceeds the total of

(a) the amount that the corporation would be deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.0.106.9 if any of the events described in the first paragraph or in subparagraph *a* or *b* of the first paragraph of section 1029.8.36.0.106.13, that occurred in the year concerned or a preceding taxation year in relation to its eligible production of pyrolysis oil for a particular month of the particular taxation year, occurred in the particular taxation year; and

(b) the aggregate of all amounts each of which is an amount that the corporation is required to pay to the Minister under this section for a taxation year preceding the year concerned in relation to its eligible production of pyrolysis oil for a particular month of the particular taxation year.

“1129.45.3.39.7. For the purposes of Part I, except Division II.6.0.9.2 of Chapter III.1 of Title III of Book IX, the tax paid at any time by a corporation to the Minister under section 1129.45.3.39.6, in relation to an eligible production of pyrolysis oil, is deemed to be an amount of assistance repaid at that time by the corporation in respect of the eligible production of pyrolysis oil, pursuant to a legal obligation.

“1129.45.3.39.8. 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 2018.

453. (1) Section 1129.69.2 of the Act is amended

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

“(a) the amount (in subparagraph *b* referred to as the “excess tax credit amount”) which corresponds,

i. where the particular year precedes the taxation year 2017, to the amount obtained by multiplying by 6% the aggregate of all amounts each of which is the eligible amount of a gift that was taken into account in determining the amount that the individual deducted under section 752.0.10.6.2 for the particular year, in relation to the pledge, and

ii. where the particular year is subsequent to the taxation year 2016, to the amount determined by the formula

$(A \times B) + (C \times D)$; and”;

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

“In the formula in subparagraph ii of subparagraph *a* of the second paragraph,

(a) *A* is a rate of 4.25%;

(b) *B* is the lesser of

i. the aggregate of all amounts each of which is the eligible amount of a gift that was taken into account in determining the amount that the individual deducted under section 752.0.10.6.2 for the particular year, in relation to the pledge, and

ii. the amount by which the individual’s taxable income determined under Part I for the particular year exceeds the amount in dollars referred to in paragraph *d* of section 750 which, with reference to section 750.2, is applicable for the particular year;

(c) *C* is a rate of 6%; and

(d) *D* is the amount by which the aggregate referred to in subparagraph i of subparagraph *b* exceeds the amount determined under subparagraph ii of that subparagraph *b* in respect of the individual for the particular year.”

(2) Subsection 1 applies from the taxation year 2017.

454. Section 1129.70 of the Act is amended by replacing paragraphs *a* to *c* of the definition of “equity value” in the first paragraph by the following paragraphs:

“(a) if the entity is a corporation, all of the issued and outstanding shares of its capital stock;

“(b) if the entity is a trust, all of the capital or income interests in the entity; and

“(c) if the entity is a partnership, all of the interests in the entity;”.

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

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

““maximum amount subject to tax” of a person for a taxation year means, subject to sections 1159.1.0.0.1 and 1159.1.0.0.2,

(a) in the case of a bank, a loan corporation, a trust corporation or a corporation trading in securities, \$1,100,000,000;

(b) in the case of a savings and credit union, \$550,000,000; and

(c) in the case of a person who is not referred to in any of subparagraphs *a* to *d.1* of the first paragraph of section 1159.3 and who made, with a person referred to in any of those subparagraphs, an election under subsection 1 of section 150 of the Excise Tax Act that is in effect in the year, \$275,000,000;”;

(2) by replacing the definition of “amount paid as wages” by the following definition:

““amount paid as wages” means the aggregate of all amounts each of which is wages paid by a financial institution to an employee who reports for work at its establishment in Québec, that it is deemed to pay to the employee or that it pays in respect of the employee, or to an employee to whom those wages, if the employee is not required to report for work at an establishment of the financial institution, are paid, deemed to be paid or paid in respect of the employee from such an establishment in Québec;”.

(2) Subsection 1 has effect from 1 April 2018.

456. (1) The Act is amended by inserting the following sections after section 1159.1:

“1159.1.0.0.1. For the purposes of the definition of “maximum amount subject to tax” in section 1159.1, the following rules apply:

(a) a person’s maximum amount subject to tax for the person’s taxation year that includes 1 April 2018 is equal to the proportion of the person’s maximum amount subject to tax for the year otherwise determined that the number of days in the taxation year that follow 31 March 2018 is of 365; and

(b) a person’s maximum amount subject to tax for the person’s taxation year that includes 31 March 2024 is equal to the proportion of the person’s maximum amount subject to tax for the year otherwise determined that the number of days in the taxation year that precede 1 April 2024 is of 365.

“1159.1.0.0.2. For the purposes of the definition of “maximum amount subject to tax” in section 1159.1, a person’s maximum amount subject to tax for a taxation year that has less than 365 days (other than a taxation year of the person that includes 1 April 2018 or 31 March 2024) is equal to the proportion of the person’s maximum amount subject to tax for the year otherwise determined that the number of days in the taxation year is of 365.

“1159.1.0.0.3. For the purposes of this Part, where a particular financial institution pays, at a particular time in a taxation year, wages to an employee while the employee renders services to another financial institution in an establishment of the other financial institution situated in Québec, where the services rendered by the employee to the other financial institution are rendered as part of the regular and ongoing activities of the other financial institution and are of the same type as services rendered by employees of the other financial institution, where the particular financial institution is not dealing at arm’s length with the other financial institution at the particular time and where it may reasonably be considered that the wages are paid in order to allow the particular financial institution to reach more quickly the maximum amount subject to tax determined in its respect for the taxation year, the following rules apply:

(a) the wages paid by the particular financial institution to the employee are deemed to be wages paid by the other financial institution at the particular time; and

(b) the wages deemed to be paid by the other financial institution are deemed not to have been paid by the particular financial institution.”

(2) Subsection 1 has effect from 1 April 2018.

457. (1) Section 1159.3.3 of the Act is amended

(1) by replacing “2022” by “2018” in the following provisions:

— the portion of the first paragraph before subparagraph *a*;

— the portion of the second paragraph before subparagraph *a*;

(2) by replacing “the part of the year that precedes” in subparagraph *e* of the first paragraph of section 1159.3 of the Act, enacted by subparagraph *d* of the first paragraph of that section 1159.3.3, by “the part of the year in which the election was in effect that precedes”;

(3) by replacing “was a financial institution that precede” in subparagraph *e* of the second paragraph of section 1159.3 of the Act, enacted by subparagraph *d* of the second paragraph of that section 1159.3.3, by “was a financial institution and in which the election was in effect that precede”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2018.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 1 January 2013.

458. (1) The Act is amended by inserting the following sections after section 1159.3.3:

“1159.3.3.1. Where the taxation year for which a compensation tax is computed under the first paragraph of section 1159.3 ends after 31 March 2018 and before 1 April 2019, the following rules apply:

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

“(*a*) in the case of a bank, a loan corporation, a trust corporation or a corporation trading in securities, subject to subparagraph *d*, the aggregate of

i. 4.29% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year that follows 31 March 2018, and

ii. 4.48% of the amount paid as wages in the part of the year that precedes 1 April 2018;”;

(*b*) the rate mentioned in subparagraphs i and ii of subparagraph *b*, subparagraph ii of subparagraph *d* and subparagraph *d.1* of the first paragraph of section 1159.3 is replaced by a rate of 0.48%;

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

“(c) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of

i. 3.39% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year that follows 31 March 2018, and

ii. 3.52% of the amount paid as wages in the part of the year that precedes 1 April 2018;” and

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

“(e) in the case of a person who is not referred to in any of subparagraphs *a* to *d.1* and who made, with a person referred to in any of those subparagraphs, an election under subsection 1 of section 150 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) that is in effect in the year, the aggregate of

i. 1.37% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year during which the election was in effect that follows 31 March 2018, and

ii. 1.44% of the amount paid as wages in the part of the year in which the election was in effect that precedes 1 April 2018.”

Where the taxation year for which a compensation tax is computed under the second paragraph of section 1159.3 ends after 31 March 2018 and before 1 April 2019, the following rules apply:

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

“(a) in the case of a bank, a loan corporation, a trust corporation or a corporation trading in securities, subject to subparagraph *d*, the aggregate of 4.29% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2018 and 4.48% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2018;”;

(b) the rate mentioned in subparagraphs i and ii of subparagraph *b* and subparagraph ii of subparagraph *d* of the second paragraph of section 1159.3 is replaced by a rate of 0.48%;

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

“(c) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 3.39% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2018 and 3.52% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2018;” and

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

“(e) in the case of a person who is not referred to in any of subparagraphs *a* to *d* and who made, with a person referred to in any of subparagraphs *a* to *d*.1 of the first paragraph, an election under subsection 1 of section 150 of the Excise Tax Act that is in effect in the year, the aggregate of 1.37% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and the election was in effect that follow 31 March 2018 and 1.44% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and in which the election was in effect that precede 1 April 2018.”

1159.3.3.2. Where the taxation year for which a compensation tax is computed under the first paragraph of section 1159.3 ends after 31 March 2019 and before 1 April 2020, the following rules apply:

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

“(a) in the case of a bank, a loan corporation, a trust corporation or a corporation trading in securities, subject to subparagraph *d*, the aggregate of

i. 4.22% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that follows 31 March 2018 and precedes 1 April 2019 and the amount paid as wages in the part of the year that follows 31 March 2019,

ii. 4.29% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year that follows 31 March 2018 and precedes 1 April 2019, and

iii. 4.48% of the amount paid as wages in the part of the year that precedes 1 April 2018;”

(b) the rate mentioned in subparagraphs i and ii of subparagraph *b*, subparagraph ii of subparagraph *d* and subparagraph *d*.1 of the first paragraph of section 1159.3 is replaced by a rate of 0.48%;

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

“(c) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of

i. 3.3% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that follows 31 March 2018 and precedes 1 April 2019 and the amount paid as wages in the part of the year that follows 31 March 2019,

ii. 3.39% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year that follows 31 March 2018 and precedes 1 April 2019, and

iii. 3.52% of the amount paid as wages in the part of the year that precedes 1 April 2018;” and

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

“(e) in the case of a person who is not referred to in any of subparagraphs *a* to *d.1* and who made, with a person referred to in any of those subparagraphs, an election under subsection 1 of section 150 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) that is in effect in the year, the aggregate of

i. 1.34% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year during which the election was in effect that follows 31 March 2018 and precedes 1 April 2019 and the amount paid as wages in the part of the year during which the election was in effect that follows 31 March 2019,

ii. 1.37% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year during which the election was in effect that follows 31 March 2018 and precedes 1 April 2019, and

iii. 1.44% of the amount paid as wages in the part of the year during which the election was in effect that precedes 1 April 2018.”

Where the taxation year for which a compensation tax is computed under the second paragraph of section 1159.3 ends after 31 March 2019 and before 1 April 2020, the following rules apply:

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

“(a) in the case of a bank, a loan corporation, a trust corporation or a corporation trading in securities, subject to subparagraph *d*, the aggregate of 4.22% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2019, 4.29% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2018 and precede 1 April 2019 and 4.48% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2018;”;

(b) the rate mentioned in subparagraphs i and ii of subparagraph *b* and subparagraph ii of subparagraph *d* of the second paragraph of section 1159.3 is replaced by a rate of 0.48%;

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

“(c) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 3.3% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2019, 3.39% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2018 and precede 1 April 2019 and 3.52% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2018;”;

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

“(e) in the case of a person who is not referred to in any of subparagraphs *a* to *d* and who made, with a person referred to in any of subparagraphs *a* to *d*.1 of the first paragraph, an election under subsection 1 of section 150 of the Excise Tax Act that is in effect in the year, the aggregate of 1.34% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and the election was in effect that follow 31 March 2019, 1.37% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and in which the election was in effect that follow 31 March 2018 and precede 1 April 2019 and 1.44% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and in which the election was in effect that precede 1 April 2018.”

“1159.3.3.3. Where the taxation year for which a compensation tax is computed under the first paragraph of section 1159.3 ends after 31 March 2020 and before 1 April 2022, the following rules apply:

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

“(a) in the case of a bank, a loan corporation, a trust corporation or a corporation trading in securities, subject to subparagraph *d*, the aggregate of

i. 4.14% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that precedes 1 April 2020 and the amount paid as wages in the part of the year that follows 31 March 2020,

ii. 4.22% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that precedes 1 April 2019 and the amount paid as wages in the part of the year that follows 31 March 2019 and precedes 1 April 2020, and

iii. 4.29% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year that precedes 1 April 2019;”;

(b) the rate mentioned in subparagraphs i and ii of subparagraph *b*, subparagraph ii of subparagraph *d* and subparagraph *d.1* of the first paragraph of section 1159.3 is replaced by a rate of 0.48%;

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

“(c) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of

i. 3.26% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that precedes 1 April 2020 and the amount paid as wages in the part of the year that follows 31 March 2020,

ii. 3.3% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that precedes 1 April 2019 and the amount paid as wages in the part of the year that follows 31 March 2019 and precedes 1 April 2020, and

iii. 3.39% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year that precedes 1 April 2019;”;

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

“(e) in the case of a person who is not referred to in any of subparagraphs *a* to *d.1* and who made, with a person referred to in any of those subparagraphs, an election under subsection 1 of section 150 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) that is in effect in the year, the aggregate of

i. 1.32% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year during which the election was in effect that precedes 1 April 2020 and the amount paid as wages in the part of the year during which the election was in effect that follows 31 March 2020,

ii. 1.34% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year in which the election was in effect that precedes 1 April 2019 and the amount paid as wages in the part of the year during which the election was in effect that follows 31 March 2019 and precedes 1 April 2020, and

iii. 1.37% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year during which the election was in effect that precedes 1 April 2019.”

Where the taxation year for which a compensation tax is computed under the second paragraph of section 1159.3 ends after 31 March 2020 and before 1 April 2022, the following rules apply:

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

“(a) in the case of a bank, a loan corporation, a trust corporation or a corporation trading in securities, subject to subparagraph *d*, the aggregate of 4.14% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2020, 4.22% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2019 and precede 1 April 2020 and 4.29% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2019;”;

(b) the rate mentioned in subparagraphs *i* and *ii* of subparagraph *b* and subparagraph *ii* of subparagraph *d* of the second paragraph of section 1159.3 is replaced by a rate of 0.48%;

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

“(c) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 3.26% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2020, 3.3% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2019 and precede 1 April 2020 and 3.39% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2019;”;

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

“(e) in the case of a person who is not referred to in any of subparagraphs *a* to *d* and who made, with a person referred to in any of subparagraphs *a* to *d*.1 of the first paragraph, an election under subsection 1 of section 150 of the Excise Tax Act that is in effect in the year, the aggregate of 1.32% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and the election was in effect that follow 31 March 2020, 1.34% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and in which the election was in effect that follow 31 March 2019 and precede 1 April 2020 and 1.37% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and in which the election was in effect that precede 1 April 2019.”

(2) Subsection 1 has effect from 1 April 2018.

(3) In addition, in applying subparagraph *i* of subparagraph *a* of the first paragraph of section 1027 of the Act, subparagraph 1 of subparagraph *iii* of that subparagraph *a* and subparagraph *a* of the third paragraph of 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 2018 and includes that date, and in applying section 1038 of the Act for the purpose of computing the interest provided for in that section that the corporation is required to pay, if applicable, in respect of that payment, the following rules apply:

(1) the corporation’s estimated tax or tax payable, as the case may be, for that taxation year must, in respect of a payment that the corporation is required to make before 1 April 2018, be determined as if section 1159.3.3.1 of the Act, enacted by subsection 1, were read as if “4.29%”, “3.39%” and “1.37%” were replaced wherever they appear by “4.48%”, “3.52%” and “1.44%”, respectively; and

(2) the total of the payments that the corporation is required to make before 1 April 2018, with reference to the presumption provided for in paragraph 1, does not exceed the corporation’s tax payable for the year determined without reference to this subsection.

459. (1) Section 1159.3.4 of the Act is amended

(1) by replacing subparagraph *a* of the first paragraph of section 1159.3, 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

i. 2.8% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that precedes 1 April 2022 and 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

ii. 4.14% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year that precedes 1 April 2022;”;

(2) by replacing subparagraph *c* of the first paragraph of section 1159.3, enacted by subparagraph *c* of the first paragraph of that section 1159.3.4, by the following subparagraph:

“(c) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of

i. 2.2% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that precedes 1 April 2022 and the amount paid as wages in the part of the year that is included in the temporary contribution period, and

ii. 3.26% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year that precedes 1 April 2022;” and”;

(3) by replacing subparagraph *e* of the first paragraph of section 1159.3, enacted by subparagraph *d* of the first paragraph of that section 1159.3.4, by the following subparagraph:

“(e) in the case of a person who is not referred to in any of subparagraphs *a* to *d.1* and who made, with a person referred to in any of those subparagraphs, an election under subsection 1 of section 150 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) that is in effect in the year, the aggregate of

i. 0.9% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year in which the election was in effect that precedes 1 April 2022 and the amount paid as wages in the part of the year during which the election was in effect that is included in the temporary contribution period, and

ii. 1.32% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year in which the election was in effect that precedes 1 April 2022.”;

(4) by replacing subparagraph *a* of the second paragraph of section 1159.3, enacted by subparagraph *a* of the second 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 or parts of the year, as the case may be, during which the person was a financial institution that are included in the temporary contribution period and 4.14% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2022;”;

(5) by replacing subparagraph *c* of the second paragraph of section 1159.3, enacted by subparagraph *c* of the second paragraph of that section 1159.3.4, by the following subparagraph:

“(c) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 2.2% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that are included in the temporary contribution period and 3.26% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2022;” and”;

(6) by replacing subparagraph *e* of the second paragraph of section 1159.3, enacted by subparagraph *d* of the second paragraph of that section 1159.3.4, by the following subparagraph:

“(e) in the case of a person who is not referred to in any of subparagraphs *a* to *d* and who made, with a person referred to in any of subparagraphs *a* to *d*.1 of the first paragraph, an election under subsection 1 of section 150 of the Excise Tax Act that is in effect in the year, the aggregate of 0.9% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and the election was in effect that are included in the temporary contribution period and 1.32% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and in which the election was in effect that precede 1 April 2022.”

(2) Subsection 1 has effect from 1 April 2018.

460. (1) Section 1166 of the Act is amended

(1) by striking out the definitions of “annual qualification certificate”, “eligibility period”, “eligible activities”, “eligible employee”, “employee”, “major investment project”, “recognized business”, “salary or wages” and “total payroll” in the first paragraph;

(2) by striking out the third paragraph.

(2) Subsection 1 applies from 1 January 2021.

461. (1) Section 1167 of the Act is amended

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

“The tax payable by an insurance corporation, other than such a corporation to which section 61 of the Act respecting international financial centres (chapter C-8.3) applies, shall not be less than”;

(2) by striking out the third paragraph.

(2) Subsection 1 applies from 1 January 2021.

462. (1) Sections 1170.1 to 1170.4 of the Act are repealed.

(2) Subsection 1 applies from 1 January 2021.

463. (1) Section 1174.0.3 of the Act is repealed.

(2) Subsection 1 applies from 1 January 2021.

464. (1) Section 1174.1 of the Act is repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2018.

465. (1) Section 1175.1 of the Act is amended by striking out the definitions of “annual qualification certificate”, “eligibility period”, “eligible activities”, “eligible employee”, “employee”, “major investment project”, “recognized business”, “salary or wages” and “total payroll”.

(2) Subsection 1 applies from 1 January 2021.

466. (1) Sections 1175.4.1 to 1175.4.4 of the Act are repealed.

(2) Subsection 1 applies from 1 January 2021.

467. (1) The Act is amended by inserting the following section after section 1175.28:

“**1175.28.0.0.1.** In this Part, a reference to section 94.0.3.2 or 94.0.3.3 of the Tax Administration Act (chapter A-6.002), to any of sections 737.18.14, 737.18.17, 1170.1 and 1175.4.1 of this Act or to subparagraph *d* of the seventh paragraph of section 34 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) is a reference to that section or paragraph, as the case may be, as it read for the taxation year or calendar year concerned.”

(2) Subsection 1 applies from 1 January 2021.

ACT RESPECTING THE APPLICATION OF THE TAXATION ACT

468. (1) Section 15 of the Act respecting the application of the Taxation Act (chapter I-4) is amended by replacing the portion before paragraph *a* by the following:

“**15.** Where a taxpayer acquired before 1972 depreciable property (other than property that was, at any time, incorporeal capital property within the meaning of the Taxation Act (chapter I-3), as it read at that time) and has owned it without interruption from 31 December 1971 until the time when the taxpayer subsequently disposed of it and the capital cost of such property to the taxpayer is less than its fair market value on valuation day and the proceeds of its disposition, computed without regard to this section, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2017.

469. (1) Section 18 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**18.** Where, in the 1972 taxation year, following one or more transactions between persons not dealing at arm’s length, depreciable property (other than property that was, at any time, incorporeal capital property within the meaning of the Taxation Act (chapter I-3), as it read at that time) was disposed of by its owner and devolved before 1972 to a taxpayer, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2017.

470. (1) Sections 19 and 20 of the Act are replaced by the following sections:

“**19.** The capital cost to a taxpayer, at a particular time after 1971, of depreciable property (other than depreciable property referred to in section 18 or deemed to have been acquired by the taxpayer before 1972 under subparagraph ii of paragraph *b* of section 15, or property that was, at any time, incorporeal capital property within the meaning of the Taxation Act (chapter I-3), as it read at that time) is deemed to be the fair market value of such property at the time of its acquisition, if the taxpayer acquired such property before 1972 as a dividend, if such property is not a stock dividend and if it is payable in kind in respect of a share that the taxpayer held as owner in the capital stock of a corporation.

“**20.** In determining a taxpayer’s income from farming or fishing for a taxation year, section 94 of the Taxation Act (chapter I-3) does not apply where the taxpayer has disposed of property acquired before 1972 (other than property that was, at any time, incorporeal capital property within the meaning of that Act, as it read at that time) unless the taxpayer has elected to deduct for that taxation year or for a previous year an amount in respect of property acquired before 1972 according to the regulations made under paragraph *a* of section 130 of the Taxation Act, other than a regulation providing solely for an allowance for computing income from farming or fishing.”

(2) Subsection 1 has effect from 1 January 2017.

471. (1) Sections 36 to 38 of the Act are replaced by the following sections:

“36. Where, as a result of a transaction made after 31 December 1971, a taxpayer has or may become entitled to receive an amount (in this chapter referred to as the “actual amount”) that may reasonably be considered to be consideration received by the taxpayer for the disposition of, or for allowing the expiration of, a government right, in respect of a business carried on by the taxpayer throughout the period beginning on 1 January 1972 and ending immediately after the transaction, for the purposes of the Taxation Act (chapter I-3), the amount that the taxpayer has or may become entitled to receive is deemed to be equal to the amount by which the actual amount exceeds the amount described in section 37.

“37. The amount to which section 36 refers is equal to the greater of

(a) the aggregate of the expenditures made or incurred by the taxpayer as a result of a transaction prior to 1 January 1972 for the acquisition of the government right or original right in this respect, to the extent that such expenditures were not otherwise deductible in computing the taxpayer’s income for any taxation year and would have been an incorporeal capital amount within the meaning of the Taxation Act (chapter I-3), as it read on 1 January 1972, if they had been made or incurred as a result of a transaction occurring after 31 December 1971; and

(b) the fair market value to the taxpayer on 31 December 1971 of the right referred to in section 40, if no expenditure was made or incurred by the taxpayer for the acquisition of the right, or, if expenditures were made or incurred, where such expenditures would have been an incorporeal capital amount within the meaning of the Taxation Act, as it read on 1 January 1972, if they had been made or incurred as a result of a transaction occurring after 31 December 1971.

“38. For the purposes of sections 36 and 37, a government right means a right or permit issued to the taxpayer by the government of a province or of Canada, a Canadian municipality or a body authorized for such purpose by such government or municipality, which is an essential condition for the carrying out by the taxpayer of business under an Act of such government or a by-law of such municipality and which the taxpayer has acquired following a transaction prior to 1 January 1972, or at any time whatsoever to ensure uninterrupted continuation of rights essentially similar to the rights which the taxpayer held previously under a government right which the taxpayer held before that time.”

(2) Subsection 1 has effect from 1 January 2017.

472. Section 39 of the Act is amended by replacing both occurrences of “governmental right” by “government right”.

473. (1) Section 40 of the Act is amended by replacing “For the purposes of subparagraph ii” by “For the purposes”.

(2) Subsection 1 has effect from 1 January 2017.

474. (1) Sections 41 and 41.1 of the Act are replaced by the following sections:

“**41.** Where the actual amount is receivable from a person not dealing at arm’s length with the taxpayer referred to in section 36, the amount by which the actual amount exceeds the amount deemed to be the amount that the taxpayer has or may become entitled to receive under that section is deemed, for the purpose of computing the income of that person, not to be to the person an expense, outlay or cost, as the case may be.

“**41.1.** Where after 1971 a taxpayer has acquired a particular government right referred to in section 36 from a person with whom the taxpayer was not dealing at arm’s length or pursuant to an agreement with a person with whom the taxpayer was not dealing at arm’s length, if under the terms of the agreement that person allowed the right to expire so that the taxpayer could acquire a substantially similar right from the authority referred to in section 38 that had granted the right to that person, and an actual amount subsequently becomes receivable by the taxpayer as consideration for the disposition by the taxpayer of, or for the taxpayer allowing the expiry of, such right or any other government right acquired by the taxpayer for the purpose of effecting the continuation, without interruption, of rights that are substantially similar to the rights that the taxpayer previously had under the particular government right, for the purposes of the Taxation Act (chapter I-3), the amount that has so become receivable by the taxpayer is deemed to be the amount that would have been determined under section 36 if that person and the taxpayer had at all times been the same person.”

(2) Subsection 1 has effect from 1 January 2017.

475. Section 57 of the Act is amended by replacing both occurrences of “share dividend” by “stock dividend”.

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

476. (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 at the end:

“(17) the tax credit for the digital transformation of print media provided for in sections 1029.8.36.0.3.88 to 1029.8.36.0.3.108 of the Taxation Act.”

(2) Subsection 1 has effect from 28 March 2018.

477. (1) Section 13.6 of Schedule A to the Act is amended, in the first paragraph,

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

“**13.6.** The criterion relating to services provided is met if at least 75% of the corporation’s gross revenue deriving from activities described in subparagraphs 5 and 7 to 9 of the first paragraph of section 13.5 is attributable to the following services:

(1) in relation to services provided by the corporation as part of activities described in those subparagraphs 5 and 7 (other than activities the results of which must be integrated into property intended for sale or whose purpose concerns the operation of such property), services”;

(2) by replacing subparagraph *a* of subparagraph 2 by the following subparagraph:

“(a) ultimately relates to an application that results from activities described in those subparagraphs 5 and 7 (other than activities the results of which must be integrated into property intended for sale or whose purpose concerns the operation of such property) and that has been developed for the benefit of the particular person or particular partnership as part of activities described in those subparagraphs 8 and 9, or for the benefit of another person or partnership to whom the particular person or particular partnership provides services as part of activities described in those subparagraphs 8 and 9, and”;

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

“(b) is ultimately attributable to the following services provided as part of activities described in those subparagraphs 5 and 7 (other than activities the results of which must be integrated into property intended for sale or whose purpose concerns the operation of such property):”.

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

478. (1) Schedule A to the Act is amended by adding the following chapter at the end:

“CHAPTER XVIII

“SECTORAL PARAMETERS OF TAX CREDIT FOR DIGITAL TRANSFORMATION OF PRINT MEDIA

“DIVISION I

“INTERPRETATION AND GENERAL RULES

“18.1. In this chapter, “tax credit for the digital transformation of print media” means the fiscal measure provided for in Division II.6.0.1.11 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.

“18.2. To benefit from the tax credit for the digital transformation of print media, a corporation or, if it claims the tax credit as a member of a partnership, the partnership must obtain the following certificates from Investissement Québec:

(1) a certificate in respect of a print media business carried on by the corporation or partnership (in this chapter referred to as a “business certificate”);

(2) a certificate in respect of each contract for which the corporation claims the tax credit (in this chapter referred to as a “contract certificate”); and

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

The certificates referred to in subparagraphs 1 and 3 of the first paragraph must be obtained for each taxation year for which the corporation intends to benefit from the tax credit or for each fiscal period of the partnership of which the corporation is a member that ends in such a taxation year.

“DIVISION II

“BUSINESS CERTIFICATE

“18.3. A business certificate issued to a corporation or a partnership for a taxation year or a fiscal period, as the case may be, certifies that, in the year or fiscal period, the corporation or partnership produced and disseminated a print media that is recognized as an eligible media. The name of that media is specified in the certificate.

“18.4. A print media may be recognized as an eligible media if

(1) the media consists in the production and daily or periodic dissemination, by means of a print publication, an information website or a mobile application dedicated to information, of original information content that is specifically intended for the Québec public and pertains to general interest news covering at least three eligible themes; and

(2) the newsroom of that media is located in an establishment, situated in Québec, of the corporation or partnership that publishes it and brings together journalists responsible for original information content.

A print media published on a periodic basis is considered to be an eligible media only if it is produced and disseminated at least 10 times per year.

A corporation or partnership must, to obtain a first business certificate, establish to Investissement Québec’s satisfaction that the print media that is referred to in the application for the certificate has been produced and disseminated during a period of at least 12 months before the application was filed.

“18.5. Original information content includes a news report, profile, interview, analysis, column, investigative report or editorial. Only written content may be recognized as original information content.

However, none of the following contents are considered to be original information content:

(1) content from a press agency or another media;

(2) specialized content pertaining to a type of personal, recreational or professional activity and geared specifically towards a group, association or category of persons;

(3) content for which a compensation is paid by a third person or a partnership;

(4) content of an advertising or promotional nature, such as an advertorial; and

(5) theme-based content on, for example, hunting and fishing, decoration or science.

A print media that includes, on an incidental basis, excluded content described in the second paragraph may nevertheless be recognized as an eligible media.

“18.6. Each of the following topical themes constitutes an eligible theme:

- (1) business and the economy;
- (2) culture;
- (3) international sector;
- (4) municipal affairs;
- (5) miscellaneous news items;
- (6) local interest news; and
- (7) politics.

“DIVISION III

“CONTRACT CERTIFICATE

“18.7. A contract certificate issued to a corporation or a partnership certifies that the contract referred to in the certificate and to which the corporation or partnership is a party is recognized as an eligible digital conversion contract.

“18.8. A contract entered into by a person or partnership that carries on a print media business is recognized as an eligible digital conversion contract if it pertains to one or more of the following elements:

- (1) the acquisition or lease of a qualified property;
- (2) the supply of eligible services; or
- (3) the attribution of a right of use or of an eligible licence, in relation to a property of another person or partnership.

However, such a contract may be so recognized only if each of the elements to which it pertains serves to start or continue the digital conversion of a print media whose name is specified in a business certificate issued to the corporation or partnership and relates to an establishment of the corporation or partnership situated in Québec in which the media is produced or from which it is disseminated.

“18.9. A property acquired or leased by a corporation or a partnership is a qualified property if it constitutes, as the case may be,

- (1) general-purpose data processing equipment and the related system software, including ancillary data processing equipment; or

- (2) an application software.

However, such a property may be considered to qualify only if it is intended that it will be used by the corporation or partnership, in whole or in part, to carry out eligible digital conversion activities that relate to a print media whose name is specified in a business certificate issued to the corporation or partnership.

“18.10. Services supplied to a corporation or partnership are eligible if it is intended that they will consist in the carrying out of eligible digital conversion activities that relate, in whole or in part, to a print media whose name is specified in a business certificate issued to the corporation or partnership.

“18.11. A right of use or licence granted to a corporation or partnership, in relation to a property of another person or partnership, is eligible if it is intended that the right or licence will be used by the corporation or partnership, in whole or in part, to carry out eligible digital conversion activities that relate to a print media whose name is specified in a business certificate issued to the corporation or partnership.

“18.12. Each of the following activities is an eligible digital conversion activity of a print media published by a corporation or partnership:

- (1) an information system development activity;
- (2) a technological infrastructure integration activity; and
- (3) any activity relating to the maintenance or upgrade of such a system or infrastructure, to the extent that it is incidental to an activity described in subparagraph 1 or 2, as the case may be.

Activities described in the first paragraph include

- (1) the development of an interactive decision aid (business modeling); and
- (2) the development of a tool providing an image of the current state of the print media publishing business for data analysis purposes (business intelligence).

An activity may be considered to be eligible only if it is directly related to the start or continuation of the digital conversion of a print media whose name is specified in a business certificate issued to the corporation or partnership.

However, none of the following activities are considered to be an eligible digital conversion activity of a print media:

- (1) the day-to-day operation of an aid or tool described in the second paragraph;

(2) the management or operation of a computer system, an application or a technological infrastructure;

(3) the operation of a customer relations management service;

(4) the management or operation of a marketing information system designed to raise the visibility of the print media and promote it to an existing or potential clientele; or

(5) any other management or operation activity carried on to produce or disseminate the print media.

“DIVISION IV

“EMPLOYEE CERTIFICATE

“**18.13.** An employee certificate issued to a corporation or partnership certifies that the individual referred to in the certificate is recognized as an eligible employee of the corporation or partnership for, as the case may be, the taxation year or fiscal period for which the application for the certificate was made or for the part of that year or fiscal period that is specified in the certificate.

“**18.14.** An individual may be recognized as an eligible employee of a corporation or partnership, if

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

(2) at least 75% of the individual’s duties consist in undertaking or directly supervising eligible digital conversion activities that relate to a print media whose name is specified in a business certificate issued to the corporation or partnership.

For the purposes of subparagraph 2 of the first paragraph, an individual’s administrative tasks are not to be considered as part of duties consisting in undertaking or directly supervising eligible digital conversion 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.

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

(2) Subsection 1 has effect from 28 March 2018.

479. (1) Section 1.1 of Schedule E to the Act is amended

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

“(1) the tax credit for international financial centres in respect of back-office activities or of activities relating to an eligible contract provided for in sections 1029.8.36.166.61 to 1029.8.36.166.64 of the Taxation Act (chapter I-3);”;

(2) by striking out paragraph 3.

(2) Paragraph 1 of subsection 1 has effect from 21 December 2017.

(3) Paragraph 2 of subsection 1 applies from 1 January 2021.

480. (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 OR OF ACTIVITIES RELATING TO AN ELIGIBLE CONTRACT”.

(2) Subsection 1 has effect from 21 December 2017.

481. (1) Section 2.1 of Schedule E to the Act is amended

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

““eligible contract” means a contract referred to in section 8.2 of the Act respecting international financial centres;”;

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

““foreign financial entity” has the meaning assigned by section 4 of the Act respecting international financial centres;

““qualified international financial operation” has the meaning assigned by section 4 of the Act respecting international financial centres;”.

(2) Subsection 1 has effect from 21 December 2017.

482. (1) Section 2.2 of Schedule E to the Act is amended

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

“(1.1) a qualification certificate in respect of each of the contracts for which it wishes to benefit from the tax credit (in this chapter referred to as a “contract qualification certificate”); and”;

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

“(1.1) a certificate in respect of each of the contracts for which it claims the tax credit (in this chapter referred to as a “contract certificate”); and”;

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

“A contract qualification certificate may be obtained only once. It is valid until the last day of the 10-year period that begins on the date on which the contract qualification certificate is applied for or, if it is later, the date on which the activities provided for in the contract referred to in the contract qualification certificate begin to be carried out.”

(2) Subsection 1 has effect from 21 December 2017.

483. (1) Section 2.3 of Schedule E to the Act is replaced by the following section:

“**2.3.** A business qualification certificate issued to a corporation certifies, subject to the Act respecting international financial centres, that the business referred to in the certificate is recognized as an international financial centre. It also specifies that the activities engaged in or to be engaged in in the course of carrying on the business pertain to qualified international financial transactions or to one or more eligible contracts.”

(2) Subsection 1 has effect from 21 December 2017.

484. (1) Section 2.5 of Schedule E to the Act is replaced by the following section:

“**2.5.** A business certificate issued to a corporation certifies that the business that is referred to in the certificate and that is carried on by the corporation in the taxation year for which the application for the certificate is filed is recognized for that year, or for the part of that year that is specified in the certificate, as an international financial centre. It also specifies that the activities engaged in in the course of carrying on the business pertain to qualified international financial transactions or to one or more eligible contracts.”

(2) Subsection 1 has effect from 21 December 2017.

485. (1) Section 2.6 of Schedule E to the Act is amended by replacing subparagraph *a* of subparagraph 2 of the first paragraph by the following subparagraph:

“(a) the activities of the business were related to qualified international financial transactions or to one or more eligible contracts, and”.

(2) Subsection 1 has effect from 21 December 2017.

486. (1) Schedule E to the Act is amended by inserting the following division after section 2.7:

“DIVISION II.1

“CONTRACT-RELATED DOCUMENTS

“**2.7.1.** A contract qualification certificate issued to a corporation certifies that the contract referred to in the certificate is recognized by the Minister as an eligible contract for the purposes of this chapter. It also specifies the qualified international financial operations and related activities that the corporation carries out or intends to carry out in connection with that contract.

“**2.7.2.** In order for the Minister to recognize a contract as an eligible contract of a corporation, the Minister must be of the opinion that it is a contract entered into with a foreign financial entity and that the conditions of section 8.2 of the Act respecting international financial centres are met in respect of that contract.

“**2.7.3.** A contract certificate issued to a corporation certifies that the contract referred to in the certificate is recognized by the Minister, for the purposes of this chapter, as an eligible contract of the corporation for the taxation year for which the application for the certificate is made or for the part of that year that is specified in the certificate.

“**2.7.4.** The Minister may issue a contract certificate to a corporation if, for all or part of the taxation year for which the application for the certificate is filed,

(1) the contract qualification certificate issued to the corporation in respect of the contract is valid; and

(2) the Minister is of the opinion that

(a) the activities carried out by the corporation during that period on behalf of the foreign financial entity with which it entered into the contract correspond to the qualified international financial operations and related activities specified in the contract qualification certificate and that those operations were mainly the activities carried out by the corporation under the contract, and

(b) the services, including support, analysis, control and management, rendered by the corporation during that period are directly related to the business carried on by the foreign financial entity outside Canada and consist in services the corporation has not previously rendered in Québec on behalf of the entity or of a person not dealing at arm's length with it.”

(2) Subsection 1 applies in respect of a contract for which an application for a qualification certificate is filed after 20 December 2017.

487. (1) Sections 2.9 and 2.10 of Schedule E to the Act are replaced by the following sections:

“**2.9.** In order for the Minister to recognize an individual as an eligible employee of a corporation, the Minister must be of the opinion that it may reasonably be expected that, from the date specified in the 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

(1) 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; or

(2) will be directly attributable, in a proportion of at least 75%, to the carrying out of the activities provided for in an eligible contract of the corporation.

“**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 in relation to the carrying out of qualified international financial transactions or of activities provided for in the corporation's eligible contract 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 certificate. If applicable, the certificate specifies the eligible contract to which the individual's duties relate.”

(2) Subsection 1 has effect from 21 December 2017.

488. (1) Section 2.11 of Schedule E to the Act is amended by replacing paragraph 3 by the following paragraph:

“(3) the individual's duties with the corporation were

(a) 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; or

(b) directly attributable, in a proportion of at least 75%, to the carrying out of the activities provided for in a contract that was entered into by the corporation and in respect of which a contract qualification certificate was valid.”

(2) Subsection 1 has effect from 21 December 2017.

489. (1) Section 3.1 of Schedule E to the Act is amended by inserting the following definition in alphabetical order in the first paragraph:

““eligible contract” of an eligible employer means a contract that is recognized as such, according to the following documents that were issued to the employer in respect of the contract:

(1) the contract qualification certificate referred to in subparagraph 1.1 of the first paragraph of section 2.2; and

(2) the contract certificate referred to in subparagraph 1.1 of the second paragraph of section 2.2 for the taxation year of the employer for which this definition is applied;”.

(2) Subsection 1 has effect from 21 December 2017.

490. (1) Section 3.4 of Schedule E to the Act is amended

(1) by replacing the portion before paragraph 1 by the following:

“**3.4.** In order for the Minister to recognize an individual as a specialist in respect of an eligible employer, the Minister must be of the opinion that the individual is a specialist in the field of international financial transactions or in a field relating to the activities provided for in one or more eligible contracts of the employer and that it may reasonably be expected that”;

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

“(a) the individual’s duties with the employer will be devoted, in a proportion of at least 75%, to the operations of a business of the employer that constitutes or is to constitute an international financial centre, other than back-office activities or activities provided for in an eligible contract, or”;

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

“i. the individual’s duties with the employer will be devoted, in a proportion of at least 75%, to the operations of the business of the employer that is to constitute an international financial centre, other than back-office activities or activities provided for in an eligible contract, or”.

(2) Subsection 1 applies in respect of an individual for whom a specialist qualification certificate was issued after 20 December 2017 by reason of an employment contract entered into after that date.

491. (1) Section 3.6 of Schedule E to the Act is amended by replacing subparagraph *b* of paragraph 2 by the following subparagraph:

“(b) the individual’s duties with the employer were devoted, in a proportion of at least 75%, to the operations of a business of the employer, other than back-office activities or activities provided for in an eligible contract, in respect of which a business qualification certificate issued to the employer was valid, or”.

(2) Subsection 1 applies in respect of an individual for whom a specialist qualification certificate was issued after 20 December 2017 by reason of an employment contract entered into after that date.

492. (1) Chapter IV of Schedule E to the Act, comprising sections 4.1 to 4.17, is repealed.

(2) Subsection 1 applies from 1 January 2021.

493. (1) Section 6.2 of Schedule E to the Act is amended by replacing “31 December 2017” in the fourth paragraph by “31 December 2022”.

(2) Subsection 1 has effect from 28 March 2017.

494. (1) Section 8.1 of Schedule E to the Act is amended by replacing the definition of “start-up period” by the following definition:

““start-up period” of an investment project means the 60-month period that begins on

(1) 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; or

(2) in the case of a second investment project, referred to in section 8.3.2, the date on which the qualification certificate amended following an application filed in accordance with that section is issued to the corporation or partnership;”.

(2) Subsection 1 has effect from 29 March 2017.

495. (1) Section 8.3 of Schedule E to the Act is amended by striking out the portion after the third paragraph.

(2) Subsection 1 has effect from 29 March 2017.

496. (1) Schedule E to the Act is amended by inserting the following sections after section 8.3:

“8.3.1. An application for an initial qualification certificate in respect of an investment project must, subject to subparagraph 4 of the first paragraph of section 8.4, be filed with the Minister before the investment project begins to be carried out and on or before 31 December 2020.

The corporation’s or partnership’s commitments in respect of an investment project are taken into account in determining the date on which the project began to be carried out. However, commitments related to market or feasibility studies are not sufficient in themselves to consider that the investment project has begun to be carried out.

“8.3.2. Despite the first and third paragraphs of section 8.3, a corporation or a partnership may file with the Minister an application to amend an initial qualification certificate it was issued in respect of a particular investment project to have it refer to a second investment project as well. To grant the application, the Minister must be of the opinion that the latter project is an extension of the former.

The application for an amendment must be filed on or before the day on which the first annual certificate is applied for in respect of the first investment project and before the earlier of

(1) the date on which the second investment project begins to be carried out; and

(2) 1 January 2021.

The application to amend the initial qualification certificate is deemed, for the purposes of this Act, to be an application for such a qualification certificate in respect of the second investment project and the issuance criteria provided for in Division II apply with the necessary modifications. In addition, the second paragraph of section 8.3.1 applies to the second paragraph of this section.

“8.3.3. An application for an annual certificate in respect of an investment project must be filed with the Minister within 15 months after the end of the taxation year or fiscal period for which it is made.

However, where the Minister considers that the circumstances so warrant, the Minister may grant such an application despite the expiry of that time limit, provided that the application is filed on or before the last day of the 18th month following the end of the taxation year or fiscal period concerned.

The Minister may not issue an annual certificate to a corporation or a partnership in respect of an investment project for a particular taxation year or fiscal period unless, at the time the annual certificate is to be issued, the initial qualification certificate that the corporation or partnership, as the case may be, holds in relation to the project is still valid in its respect.

If, at a particular time, the Minister revokes the initial qualification certificate a corporation or a partnership holds in respect of an investment project, any annual certificate issued to the corporation or partnership in respect of the project for a taxation year or fiscal period that is subsequent to the given taxation year or fiscal period that includes the effective date of the revocation is deemed to be revoked by the Minister at that time. In such a case, the effective date of the deemed revocation is the date of coming into force of the certificate that is deemed to be revoked. The annual certificate issued in respect of the project for the given taxation year or fiscal period is also deemed to be revoked by the Minister at that time, except that the effective date of the deemed revocation is the date specified in the notice of revocation of the initial qualification certificate.

Where the initial qualification certificate a corporation or a partnership holds, following an application filed under section 8.3.2, in respect of a second investment project is amended to have it no longer refer to that project, the following rules must be taken into account for the purposes of the fourth paragraph:

(1) the initial qualification certificate is considered to be revoked, but only as regards the second investment project;

(2) the effective date of the revocation is the date of coming into force of the amendment; and

(3) where, in accordance with the first paragraph of section 8.11, a single annual certificate has been issued to the corporation or partnership in respect of the first and second investment projects, the deemed revocation of the certificate in respect of the second investment project, because of the application of the fourth paragraph, is considered to be a deemed amendment of the certificate that is made to have the certificate cease to be valid in respect of the second project.”

(2) Subsection 1 has effect from 29 March 2017.

497. (1) Section 8.4 of Schedule E to the Act is amended

(1) by inserting the following paragraph after the second paragraph:

“Where, following an application filed by the transferor in accordance with section 8.3.2, two investment projects are referred to in an initial qualification certificate that was issued to the transferor, the following rules apply:

(1) the transfer of the carrying out of either of the investment projects may be authorized by the Minister in accordance with the second paragraph only if the Minister also authorizes the transfer of the other investment project to the same transferee;

(2) the requirement to be referred to in a first annual certificate, provided for in the portion of the first paragraph before subparagraph 1, is deemed to be met in respect of the second investment project if it is met in respect of the first; and

(3) the Minister issues to the transferee, in accordance with subparagraph 4 of the first paragraph, a single initial qualification certificate in respect of the two investment projects.”;

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

“If the Minister issued a particular initial qualification certificate to a transferee under subparagraph 4 of the first paragraph in relation to the acquisition (in this paragraph referred to as the “particular acquisition”) by the transferee, at a given time, of all or substantially all of the part that is carried on in Québec of the particular business in connection with which activities arising from the carrying out of an investment project in respect of which that qualification certificate was issued are carried on and if, at a time subsequent to the given time, the Minister revokes or is deemed, because of the application of this paragraph, to have revoked the initial qualification certificate that refers to that project and that was issued to the transferor involved in the particular acquisition, the particular qualification certificate is also deemed to have been revoked by the Minister at that subsequent time. The effective date of the deemed revocation is the date of coming into force of the particular qualification certificate. This rule also applies, with the necessary modifications, to the amendment made to an initial qualification certificate to have it no longer refer to a second investment project referred to in section 8.3.2.”

(2) Subsection 1 has effect from 29 March 2017.

498. (1) Section 8.5 of Schedule E to the Act is replaced by the following section:

“8.5. An initial qualification certificate issued to a corporation or a partnership, as the case may be, states that the investment project referred to in the certificate will likely be recognized as a large investment project. The certificate is made to state the same in respect of a second investment project for which an application was filed in accordance with section 8.3.2 and granted by the Minister.

Where the qualification certificate is issued under subparagraph 4 of the first paragraph of section 8.4, it also specifies that the Minister authorizes the transfer of the carrying out of any investment project referred to in the qualification certificate to the corporation or partnership and states the date of the beginning of the tax-free period, in relation to the project, that is mentioned in the first annual certificate that, if applicable, was obtained in its respect and that is deemed to have been issued to the corporation or partnership under subparagraph 3 of the first paragraph of that section.”

(2) Subsection 1 has effect from 29 March 2017.

499. (1) Section 8.6 of Schedule E to the Act is amended

(1) by adding the following subparagraph at the end of subparagraph 2 of the first paragraph:

“(e) the digital platform development sector; and”;

(2) by replacing “fifth paragraph” in each of subparagraphs *b* to *d* of subparagraph 3 of the first paragraph by “seventh paragraph”;

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

“A computer environment that enables content management or use and that, as an intermediary, enables access to information, services or property supplied or edited by the corporation or partnership operating it or by a third party, constitutes a digital platform.

However, the development activities of a digital platform that hosts, or is intended to host, content encouraging violence, sexism, racism or any other form of discrimination, supporting an illegal activity, comprising explicit sex scenes or proposing online gambling are excluded from the activities of the sector referred to in subparagraph *e* of subparagraph 2 of the first paragraph, regardless of the source or nature of such content.”

(2) Subsection 1 applies in respect of an investment project the carrying out of which begins after 27 March 2018.

500. (1) Section 8.8 of Schedule E to the Act is amended by replacing the first paragraph by the following paragraph:

“An annual certificate issued to a corporation or a partnership in respect of an investment project certifies that the corporation or partnership is continuing, in the taxation year or fiscal period, as the case may be, for which the application for the certificate is made, to carry out the investment project in respect of which it holds an initial qualification certificate. The certificate also confirms that the project is recognized for the year or fiscal period as a large investment project.”

(2) Subsection 1 has effect from 29 March 2017.

501. (1) Schedule E to the Act is amended by inserting the following sections after section 8.10:

“8.11. Where two investments projects are referred to in a single initial qualification certificate following an application filed in accordance with section 8.3.2, a single annual certificate is issued, in respect of those projects, to the corporation or partnership carrying them out for any taxation year or fiscal period, as the case may be, that is included in whole or in part in the particular period that begins at the beginning of the corporation’s or partnership’s tax-free period in relation to the second project and that ends at the end of its tax-free period in relation to the first project.

The annual certificate includes the particulars provided for in the first paragraph of section 8.8 in respect of each investment project. In the case of the first annual certificate of the second investment project, the portion of the certificate that refers to it states the date of the beginning of the corporation’s or partnership’s tax-free period in relation to that project in accordance with the second paragraph of that section.

In order for the annual certificate to be issued, the conditions of section 8.9 must be met in respect of each of the two investment projects.

“8.12. Where an annual certificate that is the first certificate issued in respect of a second investment project is amended so as to revoke the portion of that certificate that concerns the investment project, section 8.10 applies to the amendment with the necessary modifications.

“8.13. Where, in a taxation year of a corporation or a fiscal period of a partnership that ends before the beginning of its tax-free period in respect of a second investment project referred to in section 8.3.2, the corporation or partnership carries on activities arising from the carrying out of that project and the condition of paragraph 1 of section 8.9 is met in respect of those activities, the Minister must state, in the annual certificate the Minister issues to the corporation or partnership for the taxation year or fiscal period in respect of the first investment project, that the corporation or partnership is also continuing to carry out the second investment project.

However, if at the end of the start-up period in respect of the second investment project no annual certificate is issued in its respect, the Minister must amend every annual certificate referred to in the first paragraph to withdraw the statement, retroactively to the date of coming into force of the certificate.”

(2) Subsection 1 has effect from 29 March 2017.

502. (1) Section 3.1 of Schedule H to the Act is amended by inserting the following definition in alphabetical order in the first paragraph:

““eligible online video service” means an online video service that carries other pre-screened or pre-qualified content, is accessible in Québec, has Québec as part of its target audience and is considered to be an eligible online service by the Canadian Audio-Visual Certification Office;”.

(2) Subsection 1 has effect from 28 March 2018.

503. (1) Section 3.2 of Schedule H to the Act is amended

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

“(c) the tax credit enhancement determined by reference to public financial assistance, a certificate in respect of the film (in this chapter referred to as a “certificate relating to the tax credit enhancement determined by reference to financial assistance”); and”;

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

“If, at any time in the taxation year for which the corporation intends to benefit from the tax credit for Québec film productions or in the 24 months that precede that year, the corporation is not dealing at arm’s length with a corporation that is a television broadcaster or an eligible online video service provider, it must also obtain a certificate (in this chapter referred to as a “non-arm’s length certificate with regard to a television broadcaster” or a “non-arm’s length certificate with regard to an eligible online video service provider”, as the case may be) from the Société de développement des entreprises culturelles.

The certificate referred to in subparagraph 2 of the second paragraph must be obtained for each taxation year for which the corporation intends to avail itself in respect of a film of subparagraph *a.1* of the first paragraph of section 1029.8.35 of the Taxation Act. Similarly, the non-arm’s length certificate with regard to a television broadcaster or the non-arm’s length certificate with regard to an eligible online video service provider, as the case may be, must be obtained for each taxation year referred to in the third paragraph for which the corporation intends to claim the tax credit for Québec film productions.”

(2) Subsection 1 applies in respect of 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 27 March 2018.

504. (1) Section 3.8 of Schedule H to the Act is amended, in the first paragraph,

(1) by replacing subparagraphs 1 to 3 by the following subparagraphs:

“(1) fiction films, including films consisting entirely of sketches taken in full from a script and designed and arranged especially for television or online broadcasting;

“(2) documentaries comprising at least 30 minutes of programming or 20 minutes of audiovisual content or, in the case of a series, at least 30 minutes of programming or 20 minutes of audiovisual content per episode, and documentaries intended for minors, which may comprise less;

“(3) audiovisual magazine and variety programs, including variety programs featuring educational games, quizzes and contests for minors and designed and arranged especially for television or online broadcasting;”;

(2) by replacing the portion of subparagraph 4 before subparagraph *a* by the following:

“(4) audiovisual variety programs, including games, quizzes and contests, that are designed and arranged especially for television or online broadcasting and meet any of the following requirements:”;

(3) by replacing the portion of subparagraph 5 before subparagraph *a* by the following:

“(5) audiovisual magazine programs that are designed and arranged especially for television or online broadcasting and meet the following requirements:”;

(4) by replacing subparagraph *c* of subparagraph 5 by the following subparagraph:

“(c) each program comprises at least 30 minutes of programming or 20 minutes of audiovisual content,”.

(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 27 March 2018.

505. (1) Section 3.10 of Schedule H to the Act is amended

(1) by inserting the following subparagraph after subparagraph 2 of the first paragraph:

“(2.1) for a film whose primary market is the online broadcasting market,

(a) in the case of an eligible online video service by a provider that is a television broadcaster, there must be an undertaking by the broadcaster to make the film accessible in Québec through its eligible online video service, and

(b) in the case of an eligible online video service by another provider, there must be an undertaking by a holder of a general distributor's licence to show the film in Québec and an undertaking by the provider to that holder to make the film accessible in Québec through the eligible online video service;"

(2) by replacing subparagraph 4 of the first paragraph by the following subparagraph:

"(4) if a film is produced by a corporation that does not deal at arm's length with a corporation that is a television broadcaster or an eligible online video service provider, it must be initially broadcast by a television broadcaster or an eligible online video service provider with which it deals at arm's length;"

(3) by replacing the fourth and fifth paragraphs by the following paragraphs:

"The application for a favourable advance ruling in respect of a film must be filed with the undertakings referred to in subparagraph 1, subparagraph *b* of subparagraphs 2 and 2.1 and subparagraph 6 of the first paragraph. Depending on the undertaking involved, when applying for a qualification certificate, the corporation must file a document confirming the television broadcasting of the film in Québec, its distribution in theatres in Québec, its online broadcasting accessible in Québec or its dubbing.

The application for a qualification certificate in respect of a film must be filed with the undertakings referred to in subparagraph *a* of subparagraphs 2 and 2.1 of the first 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 27 March 2018.

506. (1) The heading of Division V of Chapter III of Schedule H to the Act is replaced by the following heading:

"CERTIFICATE RELATING TO THE TAX CREDIT ENHANCEMENT DETERMINED BY REFERENCE TO FINANCIAL ASSISTANCE".

(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 28 March 2017.

507. (1) Section 3.22 of Schedule H to the Act is replaced by the following section:

“3.22. A certificate relating to the tax credit enhancement determined by reference to financial assistance issued to a corporation certifies that the film referred to in the certificate belongs to an eligible class of films for the tax credit enhancement determined by reference to public financial assistance.”

(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 28 March 2017.

508. (1) Section 3.23 of Schedule H to the Act is amended

(1) by replacing the portion before paragraph 1 by the following:

“3.23. The following are classes of films eligible for the tax credit enhancement determined by reference to public financial assistance:”;

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

“(2) series or miniseries, other than those referred to in paragraph 2.1, each episode of which is a fiction production with a minimum running length of 75 minutes;”;

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

“(2.1) series or miniseries each episode of which is a fiction production that is an animation production where the minimum running length of the series or miniseries is 75 minutes; and”;

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

“(3) one-off documentaries with a minimum running length of 30 minutes or with a minimum of 20 minutes of audiovisual content, and documentaries intended for minors, which may have a shorter running length.”

(2) Paragraphs 1 to 3 of subsection 1 apply 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 28 March 2017.

(3) Paragraph 4 of 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 27 March 2018.

509. (1) The heading of Division VII of Chapter III of Schedule H to the Act is replaced by the following heading:

“NON-ARM’S LENGTH CERTIFICATE WITH REGARD TO A TELEVISION BROADCASTER OR AN ELIGIBLE ONLINE VIDEO SERVICE PROVIDER”.

(2) Subsection 1 has effect from 28 March 2018.

510. (1) Section 3.26 of Schedule H to the Act is amended by replacing the first paragraph by the following paragraph:

“An application for a non-arm’s length certificate with regard to a television broadcaster or a non-arm’s length certificate with regard to an eligible online video service provider for a particular taxation year must be filed by a corporation not later than six months after the end of its taxation year preceding the particular year.”

(2) Subsection 1 has effect from 28 March 2018.

511. (1) Sections 3.27 and 3.28 of Schedule H to the Act are replaced by the following sections:

“3.27. A non-arm’s length certificate with regard to a television broadcaster or a non-arm’s length certificate with regard to an eligible online video service provider issued to a corporation certifies that over 50% of its production costs for the last three taxation years, preceding the particular taxation year referred to in section 3.26, during which a film was produced, were incurred in relation to films broadcast by a television broadcaster or an eligible online video service provider with which the corporation deals at arm’s length.

“3.28. The Société de développement des entreprises culturelles may refuse to issue to a corporation, or may revoke, a non-arm’s length certificate with regard to a television broadcaster or a non-arm’s length certificate with regard to an eligible online video service provider if it becomes aware of a significant change in the volume of films produced by the corporation that are broadcast by the television broadcaster or the eligible online video service provider with which the corporation does not deal at arm’s length.”

(2) Subsection 1 applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a qualification certificate is filed with the Société de développement des entreprises culturelles after 27 March 2018.

512. (1) Section 5.1 of Schedule H to the Act is amended

(1) by striking out the definition of “labour expenditure” in the first paragraph;

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

“Any reference made, in a provision of this chapter, to an amount incurred or paid, including costs, a remuneration, a talent fee or an advance, is to be replaced, when necessary, by a reference to such an amount determined according to a budget.”

(2) Subsection 1 applies in respect of a film for which an application for an approval certificate is filed after 28 March 2017.

513. (1) Section 5.3 of Schedule H to the Act is amended by replacing the first paragraph by the following paragraph:

“An approval certificate issued to a corporation under this chapter certifies that the film referred to in the certificate is recognized as a qualified production. It also specifies the filing date of the application for its issue.”

(2) Subsection 1 applies in respect of a film for which an application for an approval certificate is filed after 28 March 2017.

514. (1) Section 5.4 of Schedule H to the Act is amended

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

“(1) the film belongs to an eligible class of films described in section 5.5.”;

(2) by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) the following production costs are \$250,000 or more:

(a) where a film is part of a series or miniseries, the production costs of the series or miniseries, or

(b) in any other case, the production costs of the film.”;

(3) by striking out the second paragraph.

(2) Subsection 1 applies in respect of a film for which an application for an approval certificate is filed after 28 March 2017.

515. (1) Section 5.5 of Schedule H to the Act is amended

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

“(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 or virtual reality documentaries, which may comprise less;”;

(2) by striking out subparagraphs 3 to 5 of the first paragraph;

(3) by striking out the second paragraph;

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

“For the purposes of subparagraph 2 of the first paragraph, virtual reality means the technology that enables real-time interactive simulations through computer-generated images and a virtual environment which a person can explore and whose purpose is to replace the real world with a virtual world and virtual objects. Virtual reality may apply to all sensory pathways.”

(2) Paragraphs 1 and 4 of subsection 1 apply in respect of a production for which an application for an approval certificate is filed with the Société de développement des entreprises culturelles after 27 March 2018.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of a film for which an application for an approval certificate is filed after 28 March 2017.

516. (1) Section 5.6 of Schedule H to the Act is amended

(1) by replacing paragraph 9 by the following paragraph:

“(9) games, quizzes and contests, in any form, except educational programs in the form of games, quizzes or contests intended for minors;”;

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

“For the purposes of subparagraph 11 of the first paragraph, a reality television production is an audiovisual production in which a situation is created and filmed to be edited into its final form. The situation features a place, a group of individuals and a theme.”

(2) Subsection 1 applies in respect of a film for which an application for an approval certificate is filed after 28 March 2017.

517. (1) Section 5.7 of Schedule H to the Act is replaced by the following section:

“**5.7.** In the case of a serial film, each episode may be recognized as a qualified production if the conditions of section 5.4 are met in its respect. In such a case, the Société de développement des entreprises culturelles specifies in the approval certificate which episodes of the film are recognized.”

(2) Subsection 1 applies in respect of a film for which an application for an approval certificate is filed after 28 March 2017.

518. (1) Section 5.9 of Schedule H to the Act is amended by replacing the first paragraph by the following paragraph:

“The Société de développement des entreprises culturelles attaches to the favourable advance ruling it gives to a corporation in respect of a film a document specifying, by budgetary item, the amount that is the portion of the corporation’s labour cost in respect of the film, for any taxation year for which the favourable advance ruling is given, that relates to eligible activities connected with the production of computer-aided special effects and animation, in relation to the film.”

(2) Subsection 1 applies in respect of a film for which an application for an approval certificate is filed after 28 March 2017.

ACT RESPECTING THE RÉGIE DE L’ASSURANCE MALADIE DU QUÉBEC

519. (1) Section 33 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) is amended

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

““last day of the tax-free period” in respect of a large investment project means the last day of the 15-year period that begins on the date of the beginning of the tax-free period in respect of that project;”;

(2) by replacing the portion of the definition of “eligible specified employer” in the first paragraph before paragraph *a* by the following:

““eligible specified employer” for a year means a specified employer for the year whose total payroll for the year is both less than the employer’s total payroll threshold for the year and attributable, in a proportion of more than 50%,”;

(3) by replacing the definition of “excluded employer” in the first paragraph by the following definition:

““excluded employer” means an employer that is a corporation exempt from tax under Book VIII of Part I of the Taxation Act;”;

(4) by replacing the definition of “tax-free period” in the first paragraph by the following definition:

““tax-free period” means a tax-free period within the meaning of Chapter I of Title VII.2.3.1 of Book IV of Part I of the Taxation Act;”;

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

““digital platform” means a digital platform within the meaning of the first paragraph of section 737.18.17.1 of the Taxation Act;”;

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

““total payroll threshold” of an employer for a year means

(a) \$5,500,000 for the year 2018;

(b) \$6,000,000 for the years 2019 and 2020;

(c) \$6,500,000 for the year 2021; and

(d) \$7,000,000 for a year subsequent to the year 2021;”;

(7) by adding the following paragraphs at the end:

“The expression “eligible activities”, where it applies in relation to a large investment project that concerns the development of a digital platform, only includes activities relating to the maintenance and upgrade of the digital platform components, activities relating to the supply of support and client services, provided that those services concern only the use of the platform and other similar activities relating to its use, excluding activities that consist in developing the platform.

In this division, the tax assistance limit, in relation to a large investment project, is determined in accordance with section 737.18.17.8 of the Taxation Act where the tax assistance limit is that of an employer that is a corporation and section 34.1.0.4 where the tax assistance limit is that of an employer that is a partnership.

In this division, two large investment projects that are covered by the same qualification certificate are deemed to be a single large investment project (referred to as a “deemed large investment project”), except as regards the determination, in respect of each project, of the total qualified capital investments of the employer carrying out the projects, the date of the beginning of the tax-free period and the last day of the tax-free period, and this rule applies throughout the particular period that begins on the date of the beginning of the tax-free period in respect of the large investment project that began first (referred to as the “first large investment project”) and that ends on the last day of the tax-free period in respect of the other large investment project (referred to as the “second large investment project”).”

(2) Paragraphs 1 and 4 of subsection 1 and paragraph 7 of that subsection, where it enacts the sixth and seventh paragraphs of section 33 of the Act, have effect from 29 March 2017.

(3) Paragraphs 2 and 6 of subsection 1 have effect from 1 January 2018. In addition, for the purposes of subparagraph *a* of the first paragraph of section 34.0.0.0.1 of the Act, in computing the amount of a payment that a corporation is required to make, under that section 34.0.0.0.1, for the year 2018 but before 15 August of that year and for the purposes of section 34.0.0.0.3 of the Act, in computing the interest, if any, provided for in that section that the corporation is required to pay in respect of that payment, the contribution determined in respect of wages in accordance with section 34 of the Act for that year, is to be determined as if paragraph *a* of the definition of “total payroll threshold” in the first paragraph of section 33 of the Act, enacted by paragraph 6 of subsection 1, were read as if “\$5,500,000” were replaced by “\$5,000,000”.

(4) Paragraph 3 of subsection 1 applies to a taxation year that begins after 31 December 2018.

(5) Paragraph 5 of subsection 1 and paragraph 7 of that subsection, where it enacts the fifth paragraph of section 33 of the Act, have effect from 28 March 2018.

520. (1) The Act is amended by inserting the following section after section 33.0.3:

“33.0.3.1. Where the amount of \$7,000,000 specified in paragraph *d* of the definition of “total payroll threshold” in the first paragraph of section 33 must be used for a particular year subsequent to the year 2022, it is to be adjusted annually in such a manner that it is equal to the amount obtained by multiplying that amount of \$7,000,000 by the proportion that the aggregate of the average weekly earnings of the industrial composite in Québec as established by Statistics Canada for each of the 12 months preceding 1 July of the year that precedes the particular year is of such an aggregate for each of the 12 months preceding 1 July 2021.

Where the amount that results from the adjustment provided for in the first paragraph is not a multiple of \$100,000, it is to be rounded to the nearest multiple of \$100,000 or, if it is equidistant from two such multiples, to the higher multiple.”

(2) Subsection 1 has effect from 1 January 2018.

521. (1) Section 34 of the Act is amended

(1) by replacing subparagraphs 2 to 4 of subparagraph i of subparagraph *a* of the second paragraph by the following subparagraphs:

“(2) 2.3% in respect of wages paid or deemed to be paid after 31 December 2017 and before 28 March 2018, 1.95% in respect of wages paid or deemed to be paid after 27 March 2018 and before 16 August 2018 and 1.75% in respect of wages paid or deemed to be paid after 15 August 2018 and before 1 January 2019,

“(3) 1.7% for the year 2019, or

“(4) 1.65% for a year subsequent to the year 2019;”;

(2) by striking out subparagraph 5 of subparagraph i of subparagraph *a* of the second paragraph;

(3) by replacing subparagraphs 2 and 3 of subparagraph i.1 of subparagraph *a* of the second paragraph by the following subparagraphs:

“(2) 1.5% in respect of wages paid or deemed to be paid after 31 December 2017 and before 28 March 2018, 1.45% in respect of wages paid or deemed to be paid after 27 March 2018 and before 16 August 2018 and 1.25% in respect of wages paid or deemed to be paid after 15 August 2018 and before 1 January 2019, or

“(3) 1.25% for a year subsequent to the year 2018;”;

(4) by replacing the portion of subparagraph ii of subparagraph *a* of the second paragraph before the formula by the following:

“ii. where the employer is a specified employer for the year in which the employer pays or is deemed to pay the wages (other than an eligible specified employer for that year) and the employer’s total payroll for that year is more than \$1,000,000 but less than the employer’s total payroll threshold for the year, the percentage determined by the formula”;

(5) by replacing the portion of subparagraph ii.1 of subparagraph *a* of the second paragraph before the formula by the following:

“ii.1. where the employer is an eligible specified employer for the year in which the employer pays or is deemed to pay the wages and the employer’s total payroll for that year is more than \$1,000,000 but less than the employer’s total payroll threshold for the year, the percentage determined by the formula”;

(6) by replacing subparagraphs ii to iv of subparagraph *a* of the third paragraph by the following subparagraphs:

“ii. 1.8644% in respect of wages paid or deemed to be paid after 31 December 2017 and before 28 March 2018, 1.4367% in respect of wages paid or deemed to be paid after 27 March 2018 and before 16 August 2018 and 1.1922% in respect of wages paid or deemed to be paid after 15 August 2018 and before 1 January 2019,

“iii. 1.188% for the year 2019, or

“iv. for a year subsequent to the year 2019, the percentage that corresponds to the amount by which 1.65% exceeds the quotient obtained by dividing 2.61% by the amount by which 1 is exceeded by the proportion that the employer’s total payroll threshold for the year is of \$1,000,000;”;

(7) by striking out subparagraph v of subparagraph *a* of the third paragraph;

(8) by replacing subparagraphs ii to iv of subparagraph *b* of the third paragraph by the following subparagraphs:

“ii. 0.4356% in respect of wages paid or deemed to be paid after 31 December 2017 and before 28 March 2018, 0.5133% in respect of wages paid or deemed to be paid after 27 March 2018 and before 16 August 2018 and 0.5578% in respect of wages paid or deemed to be paid after 15 August 2018 and before 1 January 2019,

“iii. 0.512% for the year 2019, or

“iv. for a year subsequent to the year 2019, the percentage that corresponds to the quotient obtained by dividing 2.61% by the amount by which 1 is exceeded by the proportion that the employer’s total payroll threshold for the year is of \$1,000,000;”;

(9) by striking out subparagraph v of subparagraph *b* of the third paragraph;

(10) by replacing subparagraphs ii and iii of subparagraph *d* of the third paragraph by the following subparagraphs:

“ii. 0.8867% in respect of wages paid or deemed to be paid after 31 December 2017 and before 28 March 2018, 0.8256% in respect of wages paid or deemed to be paid after 27 March 2018 and before 16 August 2018 and 0.5811% in respect of wages paid or deemed to be paid after 15 August 2018 and before 1 January 2019, or

“iii. for a year subsequent to the year 2018, the percentage that corresponds to the amount by which 1.25% exceeds the quotient obtained by dividing 3.01% by the amount by which 1 is exceeded by the proportion that the employer’s total payroll threshold for the year is of \$1,000,000; and”;

(11) by replacing subparagraphs ii and iii of subparagraph *e* of the third paragraph by the following subparagraphs:

“ii. 0.6133% in respect of wages paid or deemed to be paid after 31 December 2017 and before 28 March 2018, 0.6244% in respect of wages paid or deemed to be paid after 27 March 2018 and before 16 August 2018 and 0.6689% in respect of wages paid or deemed to be paid after 15 August 2018 and before 1 January 2019, or

“iii. for a year subsequent to the year 2018, the percentage that corresponds to the quotient obtained by dividing 3.01% by the amount by which 1 is exceeded by the proportion that the employer’s total payroll threshold for the year is of \$1,000,000.”;

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

“If the percentage determined by the formulas in subparagraphs ii and ii.1 of subparagraph *a* of the second paragraph has more than two decimal places, only the first two decimal digits are retained and the second is increased by one unit if the third is greater than 4. In addition, if the percentage determined in accordance with subparagraph iv of subparagraph *a* or *b* of the third paragraph or with subparagraph iii of subparagraph *d* or *e* of the third 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.”;

(13) by striking out subparagraph *d* of the seventh paragraph;

(14) by replacing subparagraph *d.1* of the seventh paragraph by the following subparagraph:

“(d.1) subject to section 34.1.0.3, in respect of the wages paid or deemed to be paid by an employer, if the wages are paid or deemed to be paid to an employee in respect of the part of the employee’s working time devoted exclusively to eligible activities of the employer, in relation to a large investment project of the employer, other than construction, expansion or modernization

activities in respect of an immovable where that project will be carried out, if the wages are paid or deemed to be paid for a pay period comprised in a tax-free period of the employer, for a taxation year or a fiscal period, in relation to the project, and if the employer encloses the prescribed form containing prescribed information with the information return referred to in section 3 of the Regulation respecting contributions to the Québec Health Insurance Plan that the employer is required to file for the year;”;

(15) by striking out the ninth paragraph;

(16) by adding the following subparagraph at the end of the tenth paragraph:

“(c) the wages paid or deemed to be paid to an employee in respect of the part of the employee’s working time devoted to eligible activities of an employer referred to in that subparagraph *d.1*, in relation to a deemed large investment project of the employer within the meaning of the seventh paragraph of section 33, for a pay period that ends after the last day of the tax-free period in respect of the first large investment project (in this section referred to as the “particular day”) is deemed to be equal to either

i. where the pay period includes the particular day, the amount determined by the formula

$$A - \{B \times [C/(C + D)]\}, \text{ or}$$

ii. in any other case, the amount determined by the formula

$$A \times [D/(C + D)].”;$$

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

“In the formulas in the ninth paragraph,

(a) A is the wages paid or deemed to be paid to the employee in respect of the part of the employee’s working time devoted to eligible activities of the employer referred to in subparagraph *d.1* of the seventh paragraph, in relation to the deemed large investment project, for the pay period, that is otherwise determined;

(b) B is the wages paid or deemed to be paid to the employee in respect of the part of the employee’s working time devoted to eligible activities of the employer referred to in subparagraph *d.1* of the seventh paragraph, in relation to the deemed large investment project, which relates to the part of the pay period that begins after the particular day and that is otherwise determined;

(c) C is the total qualified capital investments of the employer, in relation to the first large investment project, on the date of the beginning of the tax-free period in respect of the project; and

(d) D is the total qualified capital investments of the employer, in relation to the second large investment project, on the date of the beginning of the tax-free period in respect of the project.”;

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

“However, the seventh paragraph does not apply in respect of wages paid or deemed to be paid by an excluded employer.”

(2) Paragraphs 1 to 12 of subsection 1 have effect from 1 January 2018.

(3) Paragraphs 13, 15 and 18 of subsection 1 apply from 1 January 2021.

(4) Paragraph 14 of subsection 1 has effect from 28 March 2018.

(5) Paragraphs 16 and 17 of subsection 1 have effect from 29 March 2017. However, where section 34 of the Act applies before 19 June 2019, the paragraph of that section that is enacted by paragraph 17 of subsection 1 is to be read as if “ninth” were replaced by “tenth”.

522. (1) Section 34.1.0.3 of the Act is amended

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

“(a) where the employer is a corporation, the amount by which the employer’s tax assistance limit in relation to the large investment project exceeds the aggregate of”;

(2) by adding the following subparagraph at the end of subparagraph *a* of the third paragraph:

“iv. in the case of a deemed large investment project within the meaning of the seventh paragraph of section 33, the aggregate of the following amounts, if any:

(1) the amount determined by the following formula for the taxation year that includes the last day of the tax-free period in respect of the first large investment project and ends after that day, unless the balance of the employer’s tax assistance limit for that year, in respect of the deemed large investment project, determined without reference to this subparagraph, is less than or equal to the employer’s tax assistance limit in relation to the second large investment project:

$$D - [(D \times F) + (E \times G)], \text{ and}$$

(2) the amount determined by the following formula for the taxation year that follows the taxation year that includes the last day of the tax-free period in respect of the first large investment project, unless the balance of the employer's tax assistance limit for that year, in respect of the deemed large investment project, determined without reference to this subparagraph, is less than or equal to the employer's tax assistance limit in relation to the second large investment project:

$$D - E; \text{ or}'';$$

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

“(b) where the employer is a partnership, the amount by which the employer's tax assistance limit in relation to the large investment project exceeds the aggregate of”;

(4) by adding the following subparagraph at the end of subparagraph *b* of the third paragraph:

“iv. in the case of a deemed large investment project within the meaning of the sixth paragraph of section 33, the aggregate of the following amounts, if any:

(1) the amount determined by the following formula for the fiscal period that includes the last day of the tax-free period in respect of the first large investment project and ends after that day, unless the balance of the employer's tax assistance limit for that fiscal period, in respect of the deemed large investment project, determined without reference to this subparagraph, is less than or equal to the employer's tax assistance limit in relation to the second large investment project:

$$D - [(D \times F) + (E \times G)], \text{ and}$$

(2) the amount determined by the following formula for the fiscal period that follows the fiscal period that includes the last day of the tax-free period in respect of the first large investment project, unless the balance of the employer's tax assistance limit for that fiscal period, in respect of the deemed large investment project, determined without reference to this subparagraph, is less than or equal to the employer's tax assistance limit in relation to the second large investment project:

$$D - E.'';$$

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

“In the formulas in the third paragraph,”;

(6) by adding the following subparagraphs at the end of the fourth paragraph:

“(d) D is the balance of the employer’s tax assistance limit for the taxation year or fiscal period referred to in subparagraph 1 or 2 of subparagraph iv of subparagraph *a* or *b*, as the case may be, of the third paragraph, in respect of the deemed large investment project, determined without reference to that subparagraph 1 or 2, as the case may be;

“(e) E is the employer’s tax assistance limit in relation to the second large investment project;

“(f) F is the proportion that the number of days in the part of the taxation year or fiscal period referred to in subparagraph 1 of subparagraph iv of subparagraph *a* or *b*, as the case may be, of the third paragraph that ends on the last day of the tax-free period in respect of the first large investment project is of the number of days in the taxation year or fiscal period; and

“(g) G is the proportion that the number of days in the taxation year or fiscal period referred to in subparagraph 1 of subparagraph iv of subparagraph *a* or *b*, as the case may be, of the third paragraph that follow the last day of the tax-free period in respect of the first large investment project is of the number of days in the taxation year or fiscal period.”

(2) Subsection 1 has effect from 29 March 2017.

523. (1) Section 34.1.0.4 of the Act is replaced by the following section:

“**34.1.0.4.** Subject to the second paragraph, the tax assistance limit of an employer that is a partnership, in relation to a large investment project, is 15% of the employer’s total qualified capital investments on the date of the beginning of the tax-free period in respect of the large investment project, unless the employer acquired all or substantially all of the recognized business in relation to the project, in which case it is the amount that was transferred to the employer pursuant to the agreement referred to in section 737.18.17.12 of the Taxation Act (chapter I-3) in respect of the acquisition.

In the case of a deemed large investment project within the meaning of the seventh paragraph of section 33, the employer’s tax assistance limit in relation to the project is, for a particular fiscal period,

(a) where the particular fiscal period ends before the date of the beginning of the tax-free period in respect of the second large investment project, the employer’s tax assistance limit in relation to the first large investment project;

(b) where the particular fiscal period begins before the date of the beginning of the tax-free period in respect of the second large investment project and ends on or after that date, the amount determined by the formula

$A + (B \times C)$; or

(c) where the particular fiscal period begins on or after the date of the beginning of the tax-free period in respect of the second large investment project, the amount determined by the formula

A + B.

In the formulas in the second paragraph,

(a) A is the employer's tax assistance limit in relation to the first large investment project;

(b) B is the employer's tax assistance limit in relation to the second large investment project; and

(c) C is the proportion that the number of days in the part of the particular fiscal period that begins on the date of the beginning of the tax-free period in respect of the second large investment project is of the number of days in the fiscal period."

(2) Subsection 1 has effect from 29 March 2017.

524. (1) Section 34.1.4 of the Act is amended by replacing subparagraph 5 of subparagraph ii of paragraph *b* by the following subparagraph:

"(5) any of paragraphs *d*, *d.1*, *d.2*, *f* and *i.1* of section 339 of the Taxation Act or subparagraph i or ii of paragraph *j* of that section,".

(2) Subsection 1 applies from 1 January 2019.

525. (1) Section 34.1.12 of the Act is amended

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

34.1.12. Subject to section 34.1.12.1, a specified employer for a particular year preceding the year 2021 whose total payroll for the particular year is less than the employer's total payroll threshold for the particular year and who encloses the prescribed form containing prescribed information with the information return referred to in section 3 of the Regulation respecting contributions to the Québec Health Insurance Plan (chapter R-5, r. 1) that the employer is required to file for the particular year is deemed, on the date on or before which the employer is required to file the information return for the particular year or, where later, on the date on which the employer files, in the prescribed form, an application for a refund with the Minister of Revenue, to have made an overpayment to the Minister of Revenue, for the purposes of this division and in respect of the particular year, of an amount equal to the product obtained by multiplying the specified employer's adjusted reduction rate determined for the particular year by the least of";

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

“ $A - [A \times (B - \$1,000,000) / (C - \$1,000,000)]$ ”;

(3) by adding the following subparagraph at the end of the third paragraph:

“(c) C is the specified employer’s total payroll threshold for the year.”

(2) Subsection 1 has effect from 1 January 2018.

526. (1) The Act is amended by inserting the following section after section 34.1.12:

“34.1.12.1. For the purposes of section 34.1.12, where the particular year referred to in that section is the year 2018, the amount of the overpayment that a specified employer referred to in that section is deemed to have made to the Minister of Revenue under the first paragraph of that section is equal to the aggregate of

(a) the product obtained by multiplying the specified employer’s adjusted reduction rate in respect of wages paid or deemed to be paid after 31 December 2017 and before 28 March 2018 by the least of

i. the aggregate of all amounts each of which is the qualified wages paid or deemed to be paid by the specified employer after 31 December 2017 and before 28 March 2018 to an eligible employee,

ii. the amount by which the aggregate of all amounts each of which is the wages paid or deemed to be paid after 31 December 2017 and before 28 March 2018 by the specified employer to an employee exceeds the product obtained by multiplying the aggregate of all amounts each of which is the wages paid or deemed to be paid by the employer in the employer’s base year to an employee by 86/365, and

iii. where the specified employer is associated at the end of the year 2018 with at least one other employer (other than another employer whose base year does not precede the year 2018), the product obtained by multiplying the amount attributed to the specified employer for the year 2018 in accordance with the agreement described in section 34.1.13 and filed with the Minister of Revenue in the prescribed form containing prescribed information by 86/365 or, if no amount is attributed to the specified employer under that agreement or in the absence of such an agreement, zero or the product obtained by multiplying the amount attributed to the employer by the Minister of Revenue, as the case may be, for the year 2018 in accordance with this subdivision by 86/365;

(b) the product obtained by multiplying the specified employer's adjusted reduction rate in respect of wages paid or deemed to be paid after 27 March 2018 and before 16 August 2018 by the least of

i. the aggregate of all amounts each of which is the qualified wages paid or deemed to be paid by the specified employer after 27 March 2018 and before 16 August 2018 to an eligible employee,

ii. the amount by which the aggregate of all amounts each of which is the wages paid or deemed to be paid after 27 March 2018 and before 16 August 2018 by the specified employer to an employee exceeds the product obtained by multiplying the aggregate of all amounts each of which is the wages paid or deemed to be paid by the employer in the employer's base year to an employee by 141/365, and

iii. where the specified employer is associated at the end of the year 2018 with at least one other employer (other than another employer whose base year does not precede the year 2018), the product obtained by multiplying the amount attributed to the specified employer for the year 2018 in accordance with the agreement described in section 34.1.13 and filed with the Minister of Revenue in the prescribed form containing prescribed information by 141/365 or, if no amount is attributed to the specified employer under that agreement or in the absence of such an agreement, zero or the product obtained by multiplying the amount attributed to the employer by the Minister of Revenue, as the case may be, for the year 2018 in accordance with this subdivision by 141/365; and

(c) the product obtained by multiplying the specified employer's adjusted reduction rate in respect of wages paid or deemed to be paid after 15 August 2018 and before 1 January 2019 by the least of

i. the aggregate of all amounts each of which is the qualified wages paid or deemed to be paid by the specified employer after 15 August 2018 and before 1 January 2019 to an eligible employee,

ii. the amount by which the aggregate of all amounts each of which is the wages paid or deemed to be paid after 15 August 2018 and before 1 January 2019 by the specified employer to an employee exceeds the product obtained by multiplying the aggregate of all amounts each of which is the wages paid or deemed to be paid by the employer in the employer's base year to an employee by 138/365, and

iii. where the specified employer is associated at the end of the year 2018 with at least one other employer (other than another employer whose base year does not precede the year 2018), the product obtained by multiplying the amount attributed to the specified employer for the year 2018 in accordance with the agreement described in section 34.1.13 and filed with the Minister of Revenue

in the prescribed form containing prescribed information by 138/365 or, if no amount is attributed to the specified employer under that agreement or in the absence of such an agreement, zero or the product obtained by multiplying the amount attributed to the employer by the Minister of Revenue, as the case may be, for the year 2018 in accordance with this subdivision by 138/365.

For the purposes of subparagraphs *a* to *c* of the first paragraph, a specified employer's adjusted reduction rate in respect of wages paid or deemed to be paid in the period described in any of those subparagraphs is equal to the percentage determined in respect of the employer under subparagraph 2 of subparagraph *i* or *i.1* of subparagraph *a* of the second paragraph of section 34, as the case may be, in respect of the wages, if the employer's total payroll for the year 2018 is no more than \$1,000,000, and, in any other case, to the percentage determined by the formula

$$A - [A \times (B - \$1,000,000) / \$4,500,000].$$

In the formula in the second paragraph,

(*a*) *A* is, in respect of wages paid or deemed to be paid in the period referred to in the second paragraph, the percentage determined in respect of the specified employer under subparagraph *ii* or *ii.1* of subparagraph *a* of the second paragraph of section 34, as the case may be, in respect of the wages; and

(*b*) *B* is the specified employer's total payroll for the year.

If the percentage determined by the formula in the second paragraph has more than two decimal places, only the first two decimal digits are retained and the second is increased by one unit if the third is greater than 4."

(2) Subsection 1 has effect from 1 January 2018.

527. (1) Sections 34.1.13 and 34.1.14 of the Act are replaced by the following sections:

“34.1.13. The agreement to which subparagraph *c* of the first paragraph of section 34.1.12 or subparagraph *iii* of subparagraphs *a* to *c* of the first paragraph of section 34.1.12.1 refers, in respect of a particular year, in relation to a specified employer is the agreement under which all the employers who are associated with each other at the end of the particular year attribute, for the purposes of section 34.1.12 or 34.1.12.1, as the case may be, to one or more of their number, one or more amounts the total of which is not greater than the amount by which the aggregate of the wages paid or deemed to be paid in the particular year by the specified employer and by another such employer so associated at the end of the particular year exceeds the aggregate of the wages paid or deemed to be paid by the specified employer in the employer's base year or by another such employer so associated at the end of the particular year, in that other employer's base year.

If the aggregate of the amounts attributed, in respect of a particular year, under an agreement described in the first paragraph and entered into by the employers who are associated with each other in the particular year is greater than the excess amount determined in that paragraph, the amount determined under subparagraph *c* of the first paragraph of section 34.1.12 or subparagraph iii of any of subparagraphs *a* to *c* of the first paragraph of section 34.1.12.1 in respect of each of those employers for the particular year is deemed, for the purposes of section 34.1.12 or 34.1.12.1, as the case may be, to be equal to the proportion of that excess amount that that amount otherwise determined is of the aggregate of the amounts attributed for the year under the agreement.

“34.1.14. If an employer who is associated at the end of a particular year with at least one other employer fails to file with the Minister of Revenue an agreement for the purposes of this subdivision within 30 days after notice in writing by the Minister of Revenue has been sent to any of the employers so associated that such an agreement is required for the purposes of this subdivision, the Minister of Revenue shall, for the purposes of this subdivision, attribute, for the particular year, an amount to one or more of the employers so associated in the year, which amount or the aggregate of which amounts, as the case may be, must be equal to the excess amount determined for the year under the first paragraph of section 34.1.13 and, in such a case, the amount determined under subparagraph *c* of the first paragraph of section 34.1.12 or subparagraph iii of any of subparagraphs *a* to *c* of the first paragraph of section 34.1.12.1, in respect of each of those employers for the particular year, is deemed, for the purposes of section 34.1.12 or 34.1.12.1, as the case may be, to be equal to the amount so attributed to the employer.”

(2) Subsection 1 has effect from 1 January 2018.

528. (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. \$16,120 where, for the year, the individual has no eligible spouse and no dependent child,

“ii. \$26,120 where, for the year, the individual has no eligible spouse but has one dependent child,

“iii. \$29,530 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$26,120 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) \$29,530 where the individual has one dependent child for the year, or

“(2) \$32,680 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2018. In addition, where section 37.4 of the Act applies to the year 2017, subparagraph *a* of the first paragraph is to be read

(1) as if subparagraphs i to iv were replaced by the following subparagraphs:

“i. \$15,790 where, for the year, the individual has no eligible spouse and no dependent child,

“ii. \$25,600 where, for the year, the individual has no eligible spouse but has one dependent child,

“iii. \$28,980 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$25,600 where, for the year, the individual has an eligible spouse but has no dependent child, and”;

(2) as if subparagraphs 1 and 2 of subparagraph v were replaced by the following subparagraphs:

“(1) \$28,980 where the individual has one dependent child for the year, or

“(2) \$32,105 where the individual has more than one dependent child for the year; and”.

529. (1) Section 37.7 of the Act is amended by replacing paragraph *e* by the following paragraph:

“(e) is eligible under a financial assistance program provided for in any of Chapters I, II and V of Title II of the Individual and Family Assistance Act (chapter A-13.1.1) or receives an allowance under the second paragraph of section 67 of the Social Aid Act (1969, chapter 63), and holds a valid claim booklet issued by the Minister of Employment and Social Solidarity pursuant to section 70 of the Health Insurance Act (chapter A-29);”.

(2) Subsection 1 has effect from 1 April 2018.

ACT RESPECTING THE QUÉBEC PENSION PLAN

530. (1) Section 1 of the Act respecting the Québec Pension Plan (chapter R-9) is amended, in paragraph v,

(1) by replacing “in respect of a child assistance payment” in subparagraph 2.1 by “in respect of a family allowance”;

(2) by replacing subparagraph 3 by the following subparagraph:

“(3) is considered, in respect of the child, to be an eligible individual for the purposes of the child tax benefit or the Canada child benefit provided for in the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), or would have been so considered had the person filed the notice prescribed for that purpose, provided, in the latter case, that no other person is considered to be an eligible individual in respect of the same child; this subparagraph applies only if no person receives, in respect of the child, any family benefits within the meaning of subparagraphs 1 to 2.1;”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2019.

(3) Paragraph 2 of subsection 1 has effect from 1 July 2016.

EDUCATIONAL CHILDCARE ACT

531. (1) Section 88.5 of the Educational Childcare Act (chapter S-4.1.1) is amended by replacing the first paragraph by the following paragraph:

“Where, for a year, an individual or, if applicable, the individual’s eligible spouse for the year is required to pay an additional contribution under the first paragraph of section 88.2 for a child who is of the second rank or a subsequent rank, considering the total number of the individual’s and, if applicable, the individual’s eligible spouse’s children who received subsidized childcare services during the year, the following rules apply:

(1) if the child is of the second rank, the amount of the additional contribution that would otherwise be payable for the child for the year is reduced by 50%; and

(2) if the child is of the third rank or a subsequent rank, the individual and, if applicable, the individual’s eligible spouse for the year are exempted from paying the additional contribution that would otherwise be payable for that child for the year.”

(2) Subsection 1 has effect from 21 April 2015.

ACT RESPECTING THE QUÉBEC SALES TAX

532. (1) Section 1 of the Act respecting the Québec sales tax (chapter T-0.1) is amended

(1) by replacing “Class 12, 14 or 44” in the definition of “capital property” by “Class 12, 14, 14.1 or 44”;

(2) by replacing the definition of “excisable goods” by the following definition:

““excisable goods” means beer or malt liquor, within the meaning of section 4 of the Excise Act (Revised Statutes of Canada, 1985, chapter E-14), and spirits, wine, tobacco products and cannabis products, within the meaning of section 2 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22);”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2017.

(3) Paragraph 2 of subsection 1 has effect from 21 June 2018.

533. (1) Section 17.1 of the Act is amended

(1) by replacing “rencontrées” in the portion before subparagraph 1 of the first paragraph in the French text by “rempplies”;

(2) by striking out “is a large business or” in subparagraph 5 of the first paragraph;

(3) by striking out the second paragraph.

(2) Paragraphs 2 and 3 of subsection 1 apply in respect of a road vehicle brought into Québec after 31 December 2020.

534. (1) Section 22.28 of the Act is amended by replacing “285 to 287.3” by “285 to 287.2”.

(2) Subsection 1 applies from 1 January 2021.

535. (1) Section 41.0.1 of the Act is amended

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

“(a) determining the net tax of the registrant and the net tax, or the specified net tax, of the person, and

“(b) applying sections 447 to 450 and 477.16 and section 20 of the Tax Administration Act (chapter A-6.002);”;

- (2) by inserting “and 477.16” after “450” in subparagraph *c* of paragraph 2.
- (2) Subsection 1 has effect from 1 January 2019.

536. (1) Section 54.1 of the Act is amended

(1) by striking out “or the trade-in is a road vehicle in respect of which the recipient is not entitled to claim an input tax refund as a consequence of being a large business” in the portion before subparagraph 1 of the first paragraph;

- (2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of the supply of a trade-in made after 31 December 2020.

537. (1) Section 54.2 of the Act is amended by striking out “or by a large business that is not entitled to claim an input tax refund in respect of the trade-in as a consequence of being a large business” in paragraph 3.

- (2) Subsection 1 applies from 1 January 2021.

538. Section 63 of the Act is amended by replacing “67” in the portion before the definition of “base fraction” by “66”.

539. (1) The Act is amended by inserting the following section after section 66:

“**66.1.** Where a charity or a public institution makes a taxable supply of property or a service to another person, where the value of the property or service is included in determining the amount of the advantage in respect of a gift by the other person to the charity or public institution under section 7.22 of the Taxation Act (chapter I-3) and where a receipt referred to in section 712 or 752.0.10.3 of that Act may be issued, or could be issued if the other person were an individual, in respect of part of the consideration for the supply, the value of the consideration for the supply is deemed to be equal to the fair market value of the property or service at the time the supply is made.”

(2) Subsection 1 applies in respect of a supply made after 22 March 2016. In addition, it applies in respect of a taxable supply, other than a supply in respect of which subsection 3 applies, made by a person after 20 December 2002 and before 23 March 2016, in the case where, before 23 March 2016, the person

(1) did not charge, collect or remit an amount as or on account of tax under Title I of the Act in respect of the supply; or

(2) charged an amount as or on account of tax under Title I of the Act that is less than the amount of tax that would have been payable under that Title in respect of the supply in the absence of section 66.1 of the Act, enacted by subsection 1.

(3) For the purposes of Title I of the Act (other than sections 138.5, 152, 400 to 402.0.2, 447 and 448 to 450), a taxable supply of property or a service made by a charity or a public institution to another person after 20 December 2002 and before 23 March 2016 is deemed to have been made for no consideration if

(1) the value of the property or service is included in determining the amount of the advantage in respect of a gift by the other person to the charity or public institution under section 7.22 of the Taxation Act (chapter I-3);

(2) a receipt referred to in section 712 or 752.0.10.3 of the Taxation Act may be issued, or could be issued if the other person were an individual, in respect of part of the consideration for the supply;

(3) the fair market value of the property or service at the time the supply is made is less than \$500; and

(4) before 23 March 2016, the charity or public institution

(a) did not charge, collect or remit an amount as or on account of tax under Title I of the Act respecting the Québec sales tax (chapter T-0.1) in respect of the supply, or

(b) charged an amount as or on account of tax under Title I of the Act that is less than the amount of tax that would have been payable under that Title in respect of the supply in the absence of section 66.1 of the Act, enacted by subsection 1.

540. (1) Section 81 of the Act is amended by replacing subparagraphs *b* and *c* of paragraph 14 by the following subparagraphs:

“(b) in the case of viable grain or seeds, they are included in the definition of “industrial hemp” in section 1 of the Industrial Hemp Regulations made under the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19) or they are industrial hemp for the purposes of the Cannabis Act (Statutes of Canada, 2018, chapter 16); and

“(c) the bringing into Québec is made in accordance with the Controlled Drugs and Substances Act or the Cannabis Act, if applicable; and”.

(2) Subsection 1 has effect from 21 June 2018.

541. (1) Section 144 of the Act is amended by replacing the second paragraph by the following paragraph:

“This section does not apply to a supply of excisable goods.”

(2) Subsection 1 has effect from 21 June 2018.

542. (1) Section 174 of the Act is amended by replacing subparagraph *e* of paragraph 1 by the following subparagraph:

“(e) deslanoside, digitoxin, digoxin, epinephrine and its salts, erythrityl tetranitrate, isosorbide dinitrate, isosorbide-5-mononitrate, medical oxygen, naloxone and its salts, nitroglycerine, prenylamine or quinidine and its salts;”.

(2) Subsection 1 has effect from 22 March 2016. However, it does not apply

(1) in respect of a supply made after 21 March 2016 but before 23 March 2017 in the case where, before 23 March 2017, the supplier charged, collected or remitted an amount as or on account of tax under Title I of the Act in respect of the supply; or

(2) for the purposes of paragraph 7 of section 81 of the Act, in respect of the bringing of property into Québec after 21 March 2016 but before 23 March 2017 in the case where, before 23 March 2017, an amount has been paid as or on account of tax under Title I of the Act in respect of the bringing into Québec.

543. (1) Section 177 of the Act is amended by inserting the following paragraph after paragraph 1.1:

“(1.2) cannabis products, within the meaning of section 2 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22);”.

(2) Subsection 1 has effect from 21 June 2018.

544. (1) Section 178 of the Act is amended

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

“(2) a supply of grains or seeds (other than viable seeds that are cannabis as defined in subsection 1 of section 2 of the Cannabis Act (Statutes of Canada, 2018, chapter 16)) in their natural state, treated for seeding purposes or irradiated for storage purposes, hay or silage, or other fodder crops, that are ordinarily used as, or to produce, food for human consumption or feed for farm livestock or poultry, when supplied in a quantity that is larger than the quantity that is ordinarily sold or offered for sale to consumers, but not including grains or seeds or mixtures thereof that are packaged, prepared or sold for use as feed for wild birds or as pet food;”;

(2) by replacing subparagraphs *b* and *c* of paragraph 3.1 by the following subparagraphs:

“(b) in the case of viable grain or seeds, they are included in the definition of “industrial hemp” in section 1 of the Industrial Hemp Regulations (SOR/98-156) made under the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19) or they are industrial hemp for the purposes of the Cannabis Act; and

“(c) the supply is made in accordance with the Controlled Drugs and Substances Act or the Cannabis Act, if applicable;”.

(2) Subsection 1 has effect from 21 June 2018.

545. (1) The Act is amended by inserting the following section after section 191.10:

“**191.10.1.** A supply of a service of rendering to individuals technical or customer support by means of telecommunications if the supply is made to a person not resident in Québec that is not registered under Division I of Chapter VIII and is not a consumer of the service is a zero-rated supply, but not including a supply of

(1) an advisory, consulting or professional service; or

(2) a service of acting as a mandatary of the person or of arranging for, procuring or soliciting orders for supplies by or to the person.”

(2) Subsection 1 applies in respect of

(1) a supply made after 22 March 2016; and

(2) a supply made before 23 March 2016 if the supplier did not, before that date, charge, collect or remit an amount as or on account of tax under Title I of the Act in respect of the supply.

546. Section 287 of the Act is amended by replacing “section 203, 205 or 206” in paragraph 1 by “section 203 or 206”.

547. (1) Section 287.2 of the Act is amended by striking out the second paragraph.

(2) Subsection 1 applies from 1 January 2021.

548. (1) Section 287.3 of the Act is repealed.

(2) Subsection 1 applies from 1 January 2021. In addition, where section 287.3 of the Act applies after 31 December 2017 and before 1 January 2021, it is to be read as if the first paragraph were replaced by the following paragraph:

“Where a prescribed registrant has received a zero-rated supply of a motor vehicle under section 197.2 or brings into Québec a motor vehicle acquired by way of a supply made outside Québec in circumstances in which the vehicle, had it been acquired by way of a supply in Québec in the same circumstances, would have been acquired by way of a zero-rated supply under section 197.2 and, at any time, the registrant begins to consume or use the motor vehicle or

supplies it for any purpose other than those referred to in section 197.2 and that would not allow the registrant to claim a full input tax refund in respect of the vehicle if the vehicle were acquired by the registrant at that time for exclusive use in the course of the commercial activities of the registrant,

(1) the registrant is deemed to have made, on the last day of each month ending after that time, a supply of the vehicle for consideration, paid on that last day, equal to the amount that is 2.5% of the prescribed value of the vehicle and to have collected, on that last day, tax in respect of the supply calculated on that consideration; and

(2) the registrant is deemed to have received, on the last day of each month ending after that time, a supply of the vehicle and to have paid, on that last day, tax in respect of the supply calculated on the consideration referred to in subparagraph 1.”

549. (1) Section 292 of the Act is amended by striking out paragraph 5.

(2) Subsection 1 applies from 1 January 2021.

550. Section 297.13 of the Act is amended by replacing “section 203, 205 or 206” in the second paragraph by “section 203 or 206”.

551. (1) Section 383 of the Act is amended by striking out subparagraph *b* of paragraph 2 of the definition of “non-refundable input tax charged”.

(2) Subsection 1 applies from 1 January 2021.

552. (1) Section 402.13 of the Act is amended by striking out subparagraph *d* of paragraph 1 of the definition of “eligible amount” in the first paragraph.

(2) Subsection 1 applies in respect of an amount of tax that became payable, or was paid without having become payable, after 31 December 2020.

553. (1) The Act is amended by inserting the following section after section 404:

“**404.0.1.** A registrant that, by reason of section 206.1, is not entitled to include, in determining its input tax refund, the entirety of an amount in respect of the tax payable by the registrant in respect of the acquisition or bringing into Québec of a property or service is entitled, despite paragraph 2 of section 404, to a refund under this division in respect of that amount equal to the amount determined by multiplying the amount of that refund otherwise determined by

(1) 75%, where the acquisition or bringing into Québec of the property or service occurs after 31 December 2017 and before 1 January 2019;

(2) 50%, where the acquisition or bringing into Québec of the property or service occurs after 31 December 2018 and before 1 January 2020; or

(3) 25%, where the acquisition or bringing into Québec of the property or service occurs after 31 December 2019 and before 1 January 2021.”

(2) Subsection 1 has effect from 1 January 2018.

554. (1) Section 456 of the Act is amended by replacing “by reason of section 203 or 206” in subparagraph 2 of the second paragraph by “by reason of any of sections 203, 206 and 206.1”.

(2) Subsection 1 has effect from 1 January 2018.

555. (1) Section 477.5 of the Act is amended by adding the following paragraph at the end:

“For the purposes of this chapter, sections 415.0.4 to 415.0.6 apply, with the necessary modifications.”

(2) Subsection 1 has effect from 1 January 2019.

556. (1) Section 477.7 of the Act is amended by replacing “provided” in the portion before subparagraph 1 of the first paragraph by “issued”.

(2) Subsection 1 applies from 1 January 2019.

557. (1) Section 477.14 of the Act is amended by replacing “third paragraph” in the second paragraph by “second paragraph”.

(2) Subsection 1 has effect from 1 January 2019.

558. (1) Section 477.15 of the Act is amended

(1) by replacing “third paragraph” in the portion before subparagraph 1 of the first paragraph by “second paragraph”;

(2) by striking out the second paragraph;

(3) by inserting “, despite section 56,” after “for a reporting period may” in the third paragraph;

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

“Where a person elects under the second paragraph to determine the amount of the person’s specified net tax for a reporting period in a prescribed foreign currency and the value of the consideration for the supply is expressed in another foreign currency, the value of the consideration must be converted into the prescribed foreign currency using the exchange rate applicable on the last day of the reporting period or any other conversion method acceptable to the Minister.

For the purposes of this section, the conversion method used by a person for the purpose of determining the amount of the person’s specified net tax for a reporting period must be used consistently for at least 24 months.”

(2) Subsection 1 has effect from 1 January 2019.

559. (1) Section 477.16 of the Act is amended

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

“**477.16.** Despite section 447, a person registered under Division II, or a registrant who has made the election under section 41.0.1 with such a person, who, in a reporting period, has charged to, or collected from, another person registered under Division I of Chapter VIII an amount as or on account of tax under section 16 that exceeds the tax the person or registrant was required to collect from the other person shall, within two years after the day on which the amount was charged or collected,”;

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

“Where the person or registrant has adjusted, refunded or credited an amount in favour of, or to, the other person in accordance with the first paragraph, the following rules apply:

(1) the person or registrant shall, within a reasonable time, issue to the other person a credit note for the amount of the adjustment, refund or credit; and

(2) the amount may be deducted in determining the person’s specified net tax or the registrant’s net tax, as the case may be, for the person’s or the registrant’s reporting period in which the credit note is issued to the other person, to the extent that the amount has been included in determining the person’s specified net tax or the registrant’s net tax for the reporting period, or a preceding reporting period, of the person or registrant.”

(2) Subsection 1 has effect from 1 January 2019.

560. (1) Section 541.23 of the Act is amended by inserting the following definition in alphabetical order in the first paragraph:

““tourist” means a person who takes a leisure or business trip, or a trip to carry out remunerated work, of not less than one night nor more than one year outside the municipality where the person’s place of residence is located and who uses private or commercial accommodation services.”

(2) Subsection 1 has effect from 12 June 2018.

561. (1) Section 541.27.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where a person who is a registrant under this Title operates a digital accommodation platform and collects from a customer or a person other than a customer an amount as or on account of the tax or a particular amount, as the case may be, in excess of the amount the person was required to collect, and renders an account of and remits the amount to the Minister, the person may, within four years after the day the amount was collected, reimburse the excess amount to the customer or the person other than a customer.”

(2) Subsection 1 applies from 1 January 2020.

562. (1) Sections 541.28 and 541.29 of the Act are replaced by the following sections:

“**541.28.** Every person who is required to remit the tax or the amount referred to in the second paragraph of section 541.25 to the Minister or who operates a digital accommodation platform and receives an amount for the supply of an accommodation unit referred to in section 541.24 is required to register and to hold a registration certificate issued in accordance with section 541.30.

The first paragraph does not apply to an intermediary.

“**541.29.** Every person required to register under section 541.28 who, immediately before the particular day on which the tax provided for in this Title becomes applicable, holds a registration certificate issued under Chapter VIII of Title I is deemed, for the purposes of this Title, to hold, on the particular day, a registration certificate issued in accordance with section 541.30.”

(2) Subsection 1 applies from 1 January 2020.

563. (1) Section 541.30 of the Act is amended by replacing the first paragraph by the following paragraph:

“Every person required to register under section 541.28 shall apply to the Minister for registration before the day on which the person is first required to collect the tax, the amount referred to in the second paragraph of section 541.25 or the particular amount, as the case may be.”

(2) Subsection 1 applies from 1 January 2020.

564. (1) Section 541.30.1 of the Act is repealed.

(2) Subsection 1 applies from 1 January 2020.

565. (1) Section 541.31.1 of the Act is repealed.

(2) Subsection 1 applies from 1 January 2020.

566. (1) Section 541.47.1 of the Act is amended by inserting the following paragraph after paragraph 2:

“(2.1) Title I as regards cannabis products, within the meaning of section 2 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22);”.

(2) Subsection 1 applies from 17 October 2018.

567. (1) Section 677 of the Act is amended by striking out subparagraphs 31.0.1 and 60.1 of the first paragraph.

(2) Subsection 1 applies from 1 January 2021.

FUEL TAX ACT

568. Section 27.1 of the Fuel Tax Act (chapter T-1) is amended by replacing paragraph *h* by the following paragraph:

“(*h*) fulfil such other conditions and furnish such other documents as may be required by law, by regulation or by the Minister, in accordance with the terms and conditions determined by law, by regulation or by the Minister; and”.

ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

569. (1) Section 299 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, chapter 63), amended by section 725 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 5 by the following subsection:

“(5) Paragraph 8 of subsection 1 applies in respect of a road vehicle acquired or brought into Québec by a registrant after 31 July 1995 where the registrant is a small or medium-sized business, or after 31 December 2017 where the registrant is a large business.”

(2) Subsection 1 has effect from 1 January 2018.

570. (1) Section 301 of the Act is amended by adding the following subsection at the end:

“(3) In addition, where section 17 of the said Act applies in respect of a bringing into Québec after 31 December 2017 and before 1 January 2021, it shall be read as if subparagraph 4 of the fourth paragraph were replaced by the following subparagraph:

“(4) corporeal property brought into Québec by a registrant for exclusive consumption or use in the course of the commercial activities of the registrant and in respect of which the registrant would, if he had paid tax under the first paragraph in respect of the property, be entitled to apply for an input tax refund, otherwise than by reason of the application of section 206.1;”

(2) Subsection 1 has effect from 1 January 2018.

571. (1) Section 305 of the Act, amended by section 772 of chapter 85 of the statutes of 1997, is again amended

(1) by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of the bringing of a road vehicle into Québec by a registrant after 31 July 1995 where the registrant is a small or medium-sized business, or after 31 December 2020 where the registrant is a large business.”;

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

“(3) In addition, where section 17.2 of the said Act applies after 31 December 2017 and before 1 January 2021, it shall be read as follows:

“17.2. Notwithstanding section 17, a prescribed person who temporarily brings into Québec a prescribed road vehicle in respect of which a registrant who acquired it could not claim a full input tax refund by reason of the application of section 206.1 shall, for every prescribed period during which the vehicle remains in Québec, pay to the Minister, at the time prescribed, tax in respect of the vehicle equal to 1/36 of the prescribed value of the vehicle.”

(2) Subsection 1 has effect from 1 January 2018.

572. (1) Section 307 of the Act, amended by section 726 of chapter 85 of the statutes of 1997, is again amended

(1) by replacing subsections 2 to 4 by the following subsections:

“(2) Paragraph 1 of subsection 1 applies in respect of supplies of property made to a recipient after 31 July 1995 where the recipient is a small or medium-sized business, or after 31 December 2020 where the recipient is a large business.

“(3) Paragraph 2 of subsection 1 applies in respect of supplies of property made after 31 December 2020.

“(4) Paragraph 3 of subsection 1 has effect from 1 August 1995 where the registrant is a small or medium-sized business, or from 1 January 2021 where the registrant is a large business.”;

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

“(5) In addition, where section 18 of the said Act applies in respect of supplies of property made after 31 December 2017 and before 1 January 2021, it shall be read

(1) as if subparagraph ii of subparagraph *c* of paragraph 3 were replaced by the following subparagraph:

“ii. is property in respect of which the recipient is not entitled to apply for a full input tax refund by reason of the application of section 206.1, or”;

(2) as if subparagraph *a* of paragraph 4 were replaced by the following subparagraph:

“(a) the property is delivered or made available, in Québec, to the particular recipient and the particular recipient is not a registrant who is acquiring the property for consumption, use or supply exclusively in the course of commercial activities of the particular recipient and is entitled to claim a full input tax refund in respect of the property, and”;

(3) as if subparagraph ii of subparagraph *b* of paragraph 4 were replaced by the following subparagraph:

“ii. the registrant was entitled to claim an input tax refund in respect of the property or was not required to pay tax under this section in respect of the supply solely because he had acquired the property for consumption, use or supply exclusively in the course of commercial activities of the registrant and the property was property in respect of which the registrant was entitled to claim a full input tax refund, and”.

(2) Subsection 1 has effect from 1 January 2018.

573. (1) Section 312 of the Act, amended by section 772 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of supplies made after 31 December 2020.”

(2) Subsection 1 has effect from 1 January 2018.

574. (1) Section 313 of the Act, amended by section 727 of chapter 85 of the statutes of 1997, is again amended

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

“(a) where it repeals section 34.1 of the said Act, applies in respect of property or services and other property or services referred to in section 34 of the said Act that the registrant acquires after 31 July 1995 where the registrant is a small or medium-sized business, or after 31 December 2020 where the registrant is a large business;”;

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

“(3) In addition, where section 34.1 of the said Act applies after 31 December 2017 and before 1 January 2021, it shall be read as follows:

“**34.1.** Section 34 does not apply for the purpose of determining the input tax refund of a registrant in respect of the particular property or service or the other property or service referred to in the said section, where, but for the said section, the registrant would not be entitled to claim a full input tax refund in respect of the other property or service by reason of the application of section 206.1.”

(2) Subsection 1 has effect from 1 January 2018.

575. (1) Section 337 of the Act, amended by section 728 of chapter 85 of the statutes of 1997, is again amended

(1) by adding the following paragraphs at the end of subsection 2:

“(c) in respect of supplies of a telephone service whose dialing code is no more than the extension of the 1-800 or 1-888 telephone service or supplies of any other telecommunication service related to such a telephone service for which the consideration becomes payable after 4 April 1998 and is not paid before 5 April 1998;

“(d) in respect of supplies of an Internet access service or a website hosting service for which the consideration becomes payable after 9 March 1999 and is not paid before 10 March 1999.”;

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

“(3) Subsection 1 applies in respect of the tax payable by a recipient in relation to the supply of property or a service, other than a service referred to in subsection 2, and that may be included in whole in determining an input tax refund of the recipient by reason of the repeal of section 206.1 of the said Act if the recipient paid the tax. In addition, where section 75.1 of the said Act applies in respect of the tax that becomes payable by the recipient after 31 December 2017 in relation to the supply of property or a service, subparagraph *d* of paragraph 1 of that section is to be read as if “an input tax refund” were replaced by “a full input tax refund”.”

(2) Paragraph 1 of subsection 1 has effect from 15 December 1995.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2018.

576. (1) Section 350 of the Act, amended by section 729 of chapter 85 of the statutes of 1997 and section 253 of chapter 25 of the statutes of 2010, is again amended

(1) by replacing “an effective date fixed by order of the Government” and “before that time” in paragraph *b* of subsection 2 by “31 December 2020” and “before 1 January 2021”, respectively;

(2) by inserting the following subsection after subsection 6:

“(6.1) In addition, where section 206.1 of the said Act applies in respect of

(a) the tax that becomes payable after 31 December 2017 and is not paid before 1 January 2018, or that is paid after 31 December 2017 without having become payable, it shall be read as if the portion before subparagraph 1 of the first paragraph were replaced by the following:

“**206.1.** In determining its input tax refund, a registrant shall not include any amount other than an amount equal to the amount determined by multiplying 25% by the amount of the tax payable by the registrant in respect of the supply or bringing into Québec of the following property or services:”;

(b) the tax that becomes payable after 31 December 2018 and is not paid before 1 January 2019, or that is paid after 31 December 2018 without having become payable, it shall be read as if the portion before subparagraph 1 of the first paragraph were replaced by the following:

“**206.1.** In determining its input tax refund, a registrant shall not include any amount other than an amount equal to the amount determined by multiplying 50% by the amount of the tax payable by the registrant in respect of the supply or bringing into Québec of the following property or services:”;

(c) the tax that becomes payable after 31 December 2019 and is not paid before 1 January 2020, or that is paid after 31 December 2019 without having become payable, it shall be read as if the portion before subparagraph 1 of the first paragraph were replaced by the following:

“**206.1.** In determining its input tax refund, a registrant shall not include any amount other than an amount equal to the amount determined by multiplying 75% by the amount of the tax payable by the registrant in respect of the supply or bringing into Québec of the following property or services:”;

(3) by replacing “an effective date fixed by order of the Government” and “before that time” in paragraph *b* of subsections 7, 9 and 11 by “31 December 2020” and “before 1 January 2021”, respectively;

(4) by inserting the following subsection after subsection 12:

“(12.1) In addition, where section 206.4 of the said Act applies in respect of

(a) the tax that becomes payable after 31 December 2017 and is not paid before 1 January 2018, or that is paid after 31 December 2017 without having become payable, it shall be read as if the portion before paragraph 1 were replaced by the following:

“**206.4.** In determining its input tax refund, a registrant shall not include any amount other than an amount equal to the amount determined by multiplying 25% by the amount of the tax payable by the registrant in respect of the supply, or bringing into Québec, of property or a service relating to a road vehicle if”;

(b) the tax that becomes payable after 31 December 2018 and is not paid before 1 January 2019, or that is paid after 31 December 2018 without having become payable, it shall be read as if the portion before paragraph 1 were replaced by the following:

“206.4. In determining its input tax refund, a registrant shall not include any amount other than an amount equal to the amount determined by multiplying 50% by the amount of the tax payable by the registrant in respect of the supply, or bringing into Québec, of property or a service relating to a road vehicle if”;

(c) the tax that becomes payable after 31 December 2019 and is not paid before 1 January 2020, or that is paid after 31 December 2019 without having become payable, it shall be read as if the portion before paragraph 1 were replaced by the following:

“206.4. In determining its input tax refund, a registrant shall not include any amount other than an amount equal to the amount determined by multiplying 75% by the amount of the tax payable by the registrant in respect of the supply, or bringing into Québec, of property or a service relating to a road vehicle if”;

(5) by replacing subsection 13 by the following subsection:

“(13) Subsection 1, where it repeals section 206.6 of the said Act, applies in respect of tax that becomes payable after 31 December 2020 and is not paid before 1 January 2021 by the registrant in respect of the supply.”

(2) Subsection 1 has effect from 1 January 2018.

577. (1) Section 352 of the Act, amended by section 772 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2020 and is not paid before 1 January 2021 in respect of a supply.”

(2) Subsection 1 has effect from 1 January 2018.

578. (1) Section 353 of the Act, amended by section 730 of chapter 85 of the statutes of 1997, is again amended

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

“(3) Paragraph 2 of subsection 1 applies in respect of property with respect to which an amount of tax payable after 31 July 1995 or paid after that date by a registrant may be included in whole in determining an input tax refund of the registrant by reason of the repeal of section 206.1 of the said Act.”;

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

“(4) In addition, where section 209 of the said Act applies in respect of property acquired or brought into Québec after 31 December 2017 and before 1 January 2021, the second paragraph of that section shall be read as follows:

“However, where the person is a registrant that, by reason of the application of section 206.1, is not entitled to include, in determining its input tax refund, all of the tax payable by the person in respect of the property, the tax in respect of the supply that the person is deemed to have collected under subparagraph *a* of subparagraph 1 of the first paragraph is equal to the amount determined by multiplying that tax otherwise determined by

(1) 25%, where the acquisition or bringing into Québec of the property occurs after 31 December 2017 and before 1 January 2019;

(2) 50%, where the acquisition or bringing into Québec of the property occurs after 31 December 2018 and before 1 January 2020; or

(3) 75%, where the acquisition or bringing into Québec of the property occurs after 31 December 2019 and before 1 January 2021.”

(2) Subsection 1 has effect from 1 January 2018.

579. (1) Section 356 of the Act, amended by section 731 of chapter 85 of the statutes of 1997, is again amended

(1) by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of property with respect to which an amount of tax payable after 31 July 1995 or paid after that date by a registrant may be included in whole in determining an input tax refund of the registrant by reason of the repeal of section 206.1 of the said Act.”;

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

“(3) In addition, where section 210.5 of the said Act applies in respect of property acquired or brought into Québec after 31 December 2017 and before 1 January 2021, it shall be read as follows:

“210.5. For the purposes of section 210.4, where the person referred to in that section is a registrant that, by reason of the application of section 206.1, is not entitled to include, in determining its input tax refund, all of the tax payable by the person in relation to the property, the tax in respect of the supply that the person is deemed to have collected under subparagraph *a* of subparagraph 1 of the first paragraph of section 210.4 is equal to the amount determined by multiplying that tax otherwise determined by

(1) 25%, where the acquisition or bringing into Québec of the property occurs after 31 December 2017 and before 1 January 2019;

(2) 50%, where the acquisition or bringing into Québec of the property occurs after 31 December 2018 and before 1 January 2020; or

(3) 75%, where the acquisition or bringing into Québec of the property occurs after 31 December 2019 and before 1 January 2021.””

(2) Subsection 1 has effect from 1 January 2018.

580. (1) Section 358 of the Act, amended by section 732 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of an allowance paid after 31 July 1995 by a person that is a small or medium-sized business, or after 31 December 2017 by a person that is a large business.”

(2) Subsection 1 has effect from 1 January 2018.

581. (1) Section 367 of the Act, amended by section 734 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect from 1 August 1995, except in respect of improvements to a road vehicle with respect to which section 243.1 of the said Act applied before 1 January 2018.”

(2) Subsection 1 has effect from 1 January 2018.

582. (1) Section 368 of the Act, amended by section 735 of chapter 85 of the statutes of 1997, is again amended

(1) by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect from 1 August 1995, except where section 243.1 of the said Act applies before 1 January 2018.”;

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

“(3) In addition, where section 243 of the said Act applies in respect of the last acquisition or bringing into Québec of movable property referred to in section 206.1 after 31 December 2017 and before 1 January 2021, it shall be read as if the following paragraph were added at the end:

“For the purposes of the first paragraph, where a registrant is a large business, tax in respect of the supply that the registrant is deemed to have collected and paid under subparagraphs 1 and 2, respectively, of that paragraph is equal to the amount determined by multiplying that tax otherwise determined by

(1) 25%, where the last acquisition or bringing into Québec of the property occurs after 31 December 2017 and before 1 January 2019;

(2) 50%, where the last acquisition or bringing into Québec of the property occurs after 31 December 2018 and before 1 January 2020; or

(3) 75%, where the last acquisition or bringing into Québec of the property occurs after 31 December 2019 and before 1 January 2021.””

(2) Subsection 1 has effect from 1 January 2018.

583. (1) Section 369 of the Act, amended by section 736 of chapter 85 of the statutes of 1997, is again amended

(1) by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of a road vehicle with respect to which a registrant would be entitled to claim a full input tax refund by reason of the repeal of paragraph 1 of section 206.1 of the said Act, if the registrant acquired the road vehicle at the time referred to in section 243.1 of the said Act, repealed by subsection 1, and paid tax in respect of the road vehicle at that time.”;

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

“(3) In addition, where section 243.1 of the said Act applies after 31 December 2017 and before 1 January 2021, it shall be read as follows:

“**243.1.** Where a registrant acquired or brought into Québec a road vehicle for use as capital property primarily in commercial activities of the registrant and the registrant, at any time, begins to use the vehicle for any purpose which, by reason of the application of paragraph 1 of section 206.1, would not entitle him to claim a full input tax refund in respect of the vehicle if he acquired it at that time, the following rules apply:

(1) the registrant is deemed, at that time, to have made a supply by way of sale of the vehicle for consideration equal to the fair market value of the vehicle and to have collected tax in respect of the supply calculated on that consideration;

(2) the registrant is deemed, at that time, to have received a supply by way of sale of the vehicle and to have paid tax in respect of the supply calculated on that consideration.””

(2) Subsection 1 has effect from 1 January 2018.

584. (1) Section 371 of the Act, amended by section 738 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of a road vehicle acquired or brought into Québec by a registrant after 31 July 1995 where the registrant is a small or medium-sized business, or after 31 December 2017 where the registrant is a large business.”

(2) Subsection 1 has effect from 1 January 2018.

585. (1) Section 373 of the Act, amended by section 740 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect from 1 August 1995, except in respect of improvements to a passenger vehicle with respect to which section 253.1 of the said Act applied before 1 January 2018.”

(2) Subsection 1 has effect from 1 January 2018.

586. (1) Section 374 of the Act, amended by section 741 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect from 1 August 1995 where the registrant is a small or medium-sized business, or from 1 January 2018 where the registrant is a large business.”

(2) Subsection 1 has effect from 1 January 2018.

587. (1) Section 375 of the Act, amended by section 742 of chapter 85 of the statutes of 1997, is again amended

(1) by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect from 1 August 1995, except where section 253.1 of the said Act applies before 1 January 2018.”;

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

“(3) In addition, where section 253 of the said Act applies in respect of an acquisition or bringing into Québec of a passenger vehicle after 31 December 2017 and before 1 January 2021, it shall be read as if the following paragraph were added at the end:

“For the purposes of the first paragraph, where a registrant is a large business, tax in respect of the supply that the registrant is deemed to have collected under subparagraph 2 of that paragraph is equal to the amount determined by multiplying that tax otherwise determined by

(1) 25%, where the acquisition or bringing into Québec of the property occurs after 31 December 2017 and before 1 January 2019;

(2) 50%, where the acquisition or bringing into Québec of the property occurs after 31 December 2018 and before 1 January 2020; or

(3) 75%, where the acquisition or bringing into Québec of the property occurs after 31 December 2019 and before 1 January 2021.””

(2) Subsection 1 has effect from 1 January 2018.

588. (1) Section 376 of the Act, amended by section 743 of chapter 85 of the statutes of 1997, is again amended

(1) by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of a passenger vehicle with respect to which a registrant would be entitled to claim a full input tax refund by reason of the repeal of paragraph 1 of section 206.1 of the said Act, if the registrant acquired the passenger vehicle at the time referred to in section 253.1 of the said Act, repealed by subsection 1, and paid tax in respect of the passenger vehicle at that time.”;

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

“(3) In addition, where section 253.1 of the said Act applies after 31 December 2017 and before 1 January 2021, it shall be read as follows:

“**253.1.** Where a registrant who is an individual or a partnership acquired or brought into Québec a passenger vehicle for use as capital property exclusively in commercial activities of the registrant and the registrant begins, at any time, to use the vehicle for any purpose which, by reason of the application of paragraph 1 of section 206.1, would not entitle the registrant to claim a full input tax refund in respect of the vehicle if the registrant acquired it at that time, the following rules apply:

(1) the registrant is deemed, at that time, to have made a supply by way of sale of the vehicle for consideration equal to its fair market value and to have collected tax in respect of the supply calculated on that consideration; and

(2) the registrant is deemed, at that time, to have received a supply by way of sale of the vehicle and to have paid tax in respect of the supply calculated on that consideration.””

(2) Subsection 1 has effect from 1 January 2018.

589. (1) Section 380 of the Act, amended by section 745 of chapter 85 of the statutes of 1997, is again amended

(1) by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of property or a service with respect to which a registrant is entitled to include, in determining the input tax refund of the registrant, an amount in respect of the tax payable or paid by the registrant in respect of the last acquisition or bringing into Québec of the property or service after

(1) 31 July 1995, by reason of the repeal of section 206.1 of the said Act, where the registrant is a small or medium-sized business; or

(2) 31 December 2017, by reason of the amendments made to that section 206.1, where the registrant is a large business.”;

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

“(3) However, where section 287 of the said Act applies in respect of the last acquisition or bringing into Québec of property or a service after 31 December 2017 and before 1 January 2021, it shall be read as if the following paragraph were added at the end:

“However, where a registrant is not entitled to include, in determining the input tax refund of the registrant, by reason of the application of section 206.1, all of the tax payable by the registrant in respect of the last acquisition or bringing into Québec of the property or service, sections 285 and 286 apply and the tax in respect of the supply that the registrant is deemed to have collected, under paragraph 2 of section 285 or 286, is deemed to be equal to the amount determined by multiplying that tax otherwise determined by

(1) 25%, where the last acquisition or bringing into Québec of the property or service occurs after 31 December 2017 and before 1 January 2019;

(2) 50%, where the last acquisition or bringing into Québec of the property or service occurs after 31 December 2018 and before 1 January 2020; or

(3) 75%, where the last acquisition or bringing into Québec of the property or service occurs after 31 December 2019 and before 1 January 2021.””

(2) Subsection 1 has effect from 1 January 2018.

590. (1) Section 381 of the Act, amended by section 746 of chapter 85 of the statutes of 1997 and section 459 of chapter 9 of the statutes of 2003, is again amended

(1) by replacing subsection 2 by the following subsection:

“(2) Subsection 1, where it repeals section 288.1 of the said Act, applies in respect of property or a service with respect to which a registrant would be entitled to claim a full input tax refund, by reason of the repeal of section 206.1 of the said Act, if the registrant acquired the property or service at the time referred to in that section 288.1 and paid tax at that time in respect of the property or service.”;

(2) by inserting the following subsection after subsection 3:

“(3.1) In addition, where section 288.1 of the said Act applies after 31 December 2017 and before 1 January 2021, it shall be read as if the first paragraph were replaced by the following paragraph:

“Where a registrant purchased, before 1 July 1992, movable property within the meaning of the Retail Sales Tax Act (chapter I-1) otherwise than by way of retail sale within the meaning of the said Act, or has acquired property or a service by way of a non-taxable supply, and, at any time, the registrant begins to consume or use the property or service for any purpose not referred to in the definition of “non-taxable supply” which, by reason of the application of section 206.1, would not entitle the registrant to claim a full input tax refund in respect of the property or service if the registrant acquired it at that time for consumption or use exclusively in commercial activities of the registrant, the following rules apply:

(1) the registrant is deemed, at that time, to have made a supply of the property or service for consideration equal to the fair market value of the property or service and to have collected tax in respect of the supply calculated on that consideration; and

(2) the registrant is deemed, at that time, to have received a supply of the property or service and to have paid tax in respect of the supply calculated on the consideration referred to in subparagraph 1.”;

(3) by replacing subsection 4 by the following subsection:

“(4) Subsection 1, where it repeals section 288.2 of the said Act, applies in respect of a road vehicle with respect to which a registrant would be entitled to claim a full input tax refund, by reason of the repeal of section 206.1 of the said Act, if the registrant acquired the road vehicle at the time referred to in that section 288.2 and paid tax at that time in respect of the road vehicle.”;

(4) by inserting the following subsection after subsection 5:

“(5.1) In addition, where section 288.2 of the said Act applies

(1) after 30 March 1997, it shall be read as if

(a) the portion before subparagraph 1 of the first paragraph were replaced by the following:

“288.2. Where a registrant purchased, before 1 July 1992, a road vehicle otherwise than by way of retail sale within the meaning of the Retail Sales Tax Act (chapter I-1), has manufactured or has acquired such a vehicle by way of a non-taxable supply, and, at any time, the registrant uses it for any purpose not referred to in the definition of “non-taxable supply” which, by reason of section 206.1, would not entitle the registrant to claim an input tax refund in respect of the vehicle if the registrant acquired it at that time for use exclusively in commercial activities of the registrant, the following rules apply:”;

(b) the second paragraph were replaced by the following paragraph:

“For the purposes of the first paragraph,

(1) a registrant means a person who makes in Québec a taxable supply by way of sale or lease of road vehicles and who, for that purpose, holds a registration certificate issued by the Minister under this Title; and

(2) the value of a vehicle means,

(a) in the case of a vehicle manufactured in Canada, the cost price of the vehicle, including, where this subparagraph 2 applies before 1 January 2013, the tax paid or payable by the registrant under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the elements of the cost price,

(b) in the case of a vehicle manufactured outside Canada, the fair market value of the vehicle,

(c) in the case of a vehicle acquired by way of a supply made in Québec, the value of the consideration for the supply, and

(d) in the case of a vehicle acquired, at a particular time, by way of a supply made outside Québec, the value that would have been the value of the consideration for the supply if the supply had been made in Québec at that time.”;

(2) after 31 December 2017 and before 1 January 2021, it shall be read as if the first paragraph were replaced by the following paragraph:

“Where a registrant purchased, before 1 July 1992, a road vehicle otherwise than by way of retail sale within the meaning of the Retail Sales Tax Act (chapter I-1), has manufactured or has acquired such a vehicle by way of a non-taxable supply, and, at any time, the registrant uses it for any purpose not referred to in the definition of “non-taxable supply” which, by reason of the application of section 206.1, would not entitle the registrant to claim a full input tax refund in respect of the vehicle if the registrant acquired it at that time for use exclusively in commercial activities of the registrant, the following rules apply:

(1) the registrant is deemed, on the last day of each month ending after that time, to have made a supply of the vehicle for consideration equal to the amount that is 2.5% of the value of the vehicle and to have collected tax in respect of the supply calculated on that consideration; and

(2) the registrant is deemed, on the last day of each month ending after that time, to have received a supply of the vehicle and to have paid tax in respect of the supply calculated on the consideration referred to in subparagraph 1.”;

(5) by replacing subsection 8 by the following subsection:

“(8) Subsection 1, where it repeals section 289.1 of the said Act, applies in respect of a road vehicle with respect to which the person would be entitled to include, in determining an input tax refund of the person by reason of the repeal of section 206.1 of the said Act, the total amount of tax the person would pay by reason of the application of section 289.1 of the said Act.”

(2) Subsection 1 has effect from 1 January 2018.

591. (1) Section 382 of the Act, amended by section 747 of chapter 85 of the statutes of 1997, is again amended

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

“(b) for the taxation year 2018 or a subsequent taxation year where the registrant is a large business.”;

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

“(3) However, where section 290 of the said Act applies in relation to any of the taxation years 2018 to 2020, it shall be read as if the following paragraph were added at the end:

“However, where this section applies to a registrant that is a large business at any time in a taxation year, the tax that the registrant is deemed to have collected, under subparagraph *c* of subparagraph 2 of the first paragraph, is equal to the amount determined by multiplying that tax otherwise determined by

(1) 25%, for the taxation year 2018;

(2) 50%, for the taxation year 2019; and

(3) 75%, for the taxation year 2020.”

(2) Subsection 1 has effect from 1 January 2018.

592. (1) Section 383 of the Act, amended by section 748 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect from 1 August 1995, except where any of sections 243.1, 253.1 and 288.2 applied before 1 January 2018 in respect of property that is a road vehicle.”

(2) Subsection 1 has effect from 1 January 2018.

593. (1) Section 400 of the Act, amended by section 749 of chapter 85 of the statutes of 1997, is again amended

(1) by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect from 1 August 1995, except where it replaces the second paragraph of section 297.13 of the said Act, in which case it applies in respect of property or a service with respect to which a registrant is entitled to include, in determining an input tax refund, an amount in respect of the tax payable or paid by the registrant in respect of the property or service after

(1) 31 July 1995, by reason of the repeal of section 206.1 of the said Act, where the registrant is a small or medium-sized business; or

(2) 31 December 2017, by reason of the amendments made to section 206.1 of the said Act, where the registrant is a large business.”;

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

“(3) However, where section 297.13 of the said Act applies in respect of property or a service acquired, manufactured, produced or performed, as the case may be, after 31 December 2017 and before 1 January 2021, it shall be read as if the following paragraph were added at the end:

“However, where this section applies to a registrant who, by reason of the application of section 206.1, is not entitled to include, in determining the input tax refund of the registrant, all of the tax payable by the registrant in respect of the appropriated property or service, the tax in respect of the supply that the registrant is deemed to have collected under subparagraph 2 of the first paragraph is equal to the amount determined by multiplying that tax otherwise determined by

(1) 25%, where the appropriated property or service was acquired, manufactured, produced or performed, as the case may be, after 31 December 2017 and before 1 January 2019;

(2) 50%, where the appropriated property or service was acquired, manufactured, produced or performed, as the case may be, after 31 December 2018 and before 1 January 2020; or

(3) 75%, where the appropriated property or service was acquired, manufactured, produced or performed, as the case may be, after 31 December 2019 and before 1 January 2021.”

(2) Subsection 1 has effect from 1 January 2018.

594. (1) Section 412 of the Act, amended by section 772 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of supplies made after 31 December 2017.”

(2) Subsection 1 has effect from 1 January 2018.

595. (1) Section 414 of the Act, amended by section 750 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect from 1 August 1995, except in respect of the supply of property or a service with respect to which the recipient is not entitled to claim a full input tax refund by reason of the application of section 206.1 of the said Act. In addition, where section 334 of the said Act applies in respect of the supply of property or a service after 31 December 2017, the portion of subparagraph 3 of the second paragraph of that section before subparagraph *a* is to be read as if “an input tax refund” were replaced by “a full input tax refund”.”

(2) Subsection 1 has effect from 1 January 2018.

596. (1) Section 419 of the Act, amended by section 751 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect from 1 August 1995, except in respect of the supply of property or a service with respect to which the recipient is not entitled to claim a full input tax refund by reason of the application of section 206.1 of the said Act. In addition, where section 343 of the said Act applies in respect of the supply of property or a service after 31 December 2017, the portion of subparagraph 2 of the second paragraph of that section before subparagraph *a* is to be read as if “an input tax refund” were replaced by “a full input tax refund”.”

(2) Subsection 1 has effect from 1 January 2018.

597. (1) Section 421 of the Act, amended by section 752 of chapter 85 of the statutes of 1997, is again amended

(1) by adding the following paragraphs at the end of subsection 2:

“(c) in respect of supplies of a telephone service whose dialing code is no more than the extension of the 1-800 or 1-888 telephone service or supplies of any other telecommunication service related to such a telephone service for which the consideration becomes payable after 4 April 1998 and is not paid before 5 April 1998;

“(d) in respect of supplies of an Internet access service or a website hosting service for which the consideration becomes payable after 9 March 1999 and is not paid on or before that date.”;

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

“(4) Subsection 1 applies in respect of the acquisition or bringing into Québec of property or a service, other than a service referred to in subsection 2, by an operator on behalf of a co-venturer in respect of which the co-venturer, if the property or service were acquired by the co-venturer, would be entitled to claim a full input tax refund by reason of the repeal of section 206.1 of the said Act. In addition, where section 346.1 of the said Act applies in respect of the acquisition or bringing into Québec of property or a service after 31 December 2017, the portion of that section before paragraph 1 is to be read as if “an input tax refund” were replaced by “a full input tax refund”.”

(2) Paragraph 1 of subsection 1 has effect from 15 December 1995.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2018.

598. (1) Section 434 of the Act, amended by section 753 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect from 1 July 1992. However, subparagraph 5 of the second paragraph of section 351 of the said Act, enacted by subsection 1, is struck out in respect of property with respect to which the person may include, in determining the input tax refund of the person, by reason of the repeal of section 206.1 of the said Act, the total amount of tax paid in respect of the property.”

(2) Subsection 1 has effect from 1 January 2018.

599. (1) Section 442 of the Act, amended by section 755 of chapter 85 of the statutes of 1997, is again amended by replacing paragraph *a* of subsection 2 by the following paragraph:

“(a) in respect of fuel acquired after 31 July 1995 by a person who is a registrant and with respect to which the person may include, in determining an input tax refund, by reason of the repeal of section 206.1 of the said Act, all of the tax paid by the person in respect of the fuel;”.

(2) Subsection 1 has effect from 1 January 2018.

600. (1) Section 443 of the Act, amended by section 756 of chapter 85 of the statutes of 1997, is again amended by replacing paragraph *a* of subsection 2 by the following paragraph:

“(a) tax paid by a public carrier in respect of fuel acquired or brought into Québec by the public carrier, where that tax may be included in whole in determining an input tax refund of the public carrier by reason of the repeal of section 206.1 of the said Act;”.

(2) Subsection 1 has effect from 1 January 2018.

601. (1) Section 490 of the Act, amended by section 764 of chapter 85 of the statutes of 1997, is again amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1, where it strikes out the reference to section 17.2 in section 473 of the said Act, applies in respect of the bringing of a road vehicle into Québec by a registrant after 31 July 1995 where the registrant is a small or medium-sized business, or after 31 December 2020 where the registrant is a large business.”

(2) Subsection 1 has effect from 1 January 2018.

602. (1) Section 509 of the Act, amended by section 765 of chapter 85 of the statutes of 1997, is again amended by replacing subsections 2, 3 and 5 by the following subsections:

“(2) Paragraph 1 of subsection 1 applies in respect of a bringing of a road vehicle into Québec after 31 December 2020.

“(3) Paragraph 2 of subsection 1 has effect from 31 March 1997.

“(5) Paragraphs 4 and 5 of subsection 1 apply in respect of supplies made after 31 December 2017.”

(2) Subsection 1 has effect from 1 January 2018.

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

603. (1) Section 217 of the 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, chapter 5) is amended by replacing paragraph 2 of subsection 1 by the following paragraph:

“(2) in the second paragraph,

(a) by replacing “This section” by “Subparagraph 2 of the first paragraph”;

(b) by striking out “, 205”.”

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

ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

604. (1) Section 254 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (2011, chapter 6) is amended by adding the following subsection at the end:

“(3) Where section 297.0.21 of the Act applies in respect of property or a service acquired, manufactured, produced or performed, as the case may be, after 31 December 2017 and before 1 January 2021, it is to be read as if the following paragraph were added at the end:

“However, where this section applies to a registrant who, by reason of the application of section 206.1, is not entitled to include, in determining the input tax refund of the registrant, all of the tax payable by the registrant in respect of the appropriated property or service, the tax in respect of the supply that the registrant is deemed to have collected under subparagraph 2 of the first paragraph is equal to the amount determined by multiplying that tax otherwise determined by

(1) 25%, where the appropriated property or service was acquired, manufactured, produced or performed, as the case may be, after 31 December 2017 and before 1 January 2019;

(2) 50%, where the appropriated property or service was acquired, manufactured, produced or performed, as the case may be, after 31 December 2018 and before 1 January 2020; or

(3) 75%, where the appropriated property or service was acquired, manufactured, produced or performed, as the case may be, after 31 December 2019 and before 1 January 2021.””

(2) Subsection 1 has effect from 1 January 2018.

ACT TO AMEND THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

605. (1) Section 52 of the Act to amend the Act respecting the Québec sales tax and other legislative provisions (2012, chapter 28) is amended

(1) by replacing the portion before paragraph 1 by the following:

“**52.** (1) Section 81 of the Act is amended”;

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

“(2) Subsection 1 has effect from 7 December 2012. However, where section 81 of the Act applies in respect of the bringing into Québec of a road vehicle by a person before 1 January 2021, it is to be read as if paragraphs 1 and 2 were replaced by the following paragraphs:

“(1) goods referred to in section 1 of Schedule VII to the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), but not including road vehicles, other than pleasure vehicles, classified under heading No. 98.01 of the schedule to the Customs Tariff (Statutes of Canada, 1997, chapter 36) and brought into Québec by a person who is not a registrant who would be entitled to claim an input tax refund by reason of the repeal of section 206.1, in respect of the vehicle, if the registrant acquired it at the time it was brought into Québec and paid tax at that time;

“(2) goods from Canada outside Québec that would be goods to which, with the necessary modifications, paragraph 1 applies if they were from outside Canada, but not including goods that would be classified under tariff item No. 9804.10.00, 9804.20.00, 9804.30.00, 9804.40.00, 9805.00.00 or 9807.00.00 of the schedule to the Customs Tariff and road vehicles, other than pleasure vehicles, that would be classified under heading No. 98.01 of that schedule and that were brought into Québec by a person who is not a registrant who would be entitled to claim an input tax refund by reason of the repeal of section 206.1, in respect of the vehicle, if the registrant acquired it at the time it was brought into Québec and paid tax at that time;”

(2) Subsection 1 has effect from 7 December 2012.

606. (1) Section 153 of the Act is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies from 1 January 2013. However, where section 411.0.1 of the Act applies before 1 January 2018, it is to be read as if the following paragraph were added at the end:

“(4) the property or service is not a prescribed property or service supplied in prescribed circumstances.”

(2) Subsection 1 has effect from 7 December 2012.

ACT TO GIVE EFFECT TO THE BUDGET SPEECH DELIVERED ON
4 JUNE 2014 AND TO VARIOUS OTHER FISCAL MEASURES

607. (1) Section 665 of the Act to give effect to the Budget Speech delivered on 4 June 2014 and to various other fiscal measures (2015, chapter 21) is amended by adding the following subsection at the end:

“(4) However, where section 244 of the Act applies in respect of a road vehicle in relation to which section 243.1 of the Act applied after 29 January 1999 and before 1 January 2018, it is to be read as if “unless, in the case of a road vehicle, section 243.1 applied in respect of the road vehicle” were added after “that are not commercial activities”.”

(2) Subsection 1 has effect from 21 October 2015.

608. (1) Section 671 of the Act is amended

(1) by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due and that is not made under an agreement in writing entered into before 3 December 2013.”;

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

“(3) However, where section 255 of the Act applies in respect of a passenger vehicle in relation to which the second paragraph of section 252 of the Act or section 253.1 of the Act applied after 31 December 2013 and before 1 January 2018, it is to be read as follows:

“**255.** Despite section 42.1 and subject to section 20.1, where a registrant who is an individual or a partnership (other than a municipality) makes, at a particular time, a supply by way of sale of a passenger vehicle or an aircraft (other than a vehicle or an aircraft that is designated municipal property of a person designated at the particular time to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII) that is capital property of the registrant and, at any time after the individual or partnership became a registrant and before the particular time, the registrant did not use the vehicle or aircraft exclusively in commercial activities of the registrant, the supply is deemed not to be a taxable supply unless, in the case of a passenger vehicle, the second paragraph of section 252 or 253.1 applied in respect of the passenger vehicle.””

(2) Subsection 1 has effect from 21 October 2015.

ACT TO GIVE EFFECT TO THE UPDATE ON QUÉBEC'S ECONOMIC
AND FINANCIAL SITUATION PRESENTED ON 2 DECEMBER 2014
AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

609. Section 111 of the Act to give effect to the Update on Québec's Economic and Financial Situation presented on 2 December 2014 and to amend various legislative provisions (2015, chapter 24) is amended by replacing "2006" in subsection 2 by "2003".

610. Section 112 of the Act is amended, in subsection 2,

(1) by replacing both occurrences of "2006" in the portion before paragraph 2 by "2003";

(2) by replacing "2005" in paragraph 2 by "2002".

ACT TO GIVE EFFECT MAINLY TO FISCAL MEASURES
ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON
26 MARCH 2015

611. (1) Section 221 of the Act to give effect mainly to fiscal measures announced in the Budget Speech delivered on 26 March 2015 (2015, chapter 36) is amended by replacing subsection 2 by the following subsection:

"(2) Subsection 1 applies in respect of a claim period that ends after 31 December 2012."

(2) Subsection 1 has effect from 4 December 2015.

612. (1) Section 222 of the Act is amended by replacing subsection 2 by the following subsection:

"(2) Subsection 1 applies in respect of a claim period that ends after 31 December 2012."

(2) Subsection 1 has effect from 4 December 2015.

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

613. Section 104 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 subparagraph ii of subparagraph *a* of the second paragraph of section 225.1 of the Taxation Act, enacted by subsection 2 of that section 104, by the following subparagraph:

““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 that time, or”.”

614. (1) Section 265 of the Act is amended by replacing subsection 3 by the following subsection:

“(3) Paragraph 2 of subsection 1 applies to a taxation year that begins after 21 December 2012.”

(2) Subsection 1 has effect from 8 February 2017.

615. (1) Section 266 of the Act is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies to a taxation year that begins after 21 December 2012.”

(2) Subsection 1 has effect from 8 February 2017.

616. (1) Section 344 of the Act is amended

(1) by replacing the portion before paragraph 1 by the following:

“**344.** (1) Section 1049 of the Act is amended, in the first paragraph,”;

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

“(2) Subsection 1 applies from 9 February 2017.”

(2) Subsection 1 has effect from 8 February 2017.

617. (1) Section 388 of the Act is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies to a taxation year that begins after 21 December 2012.”

(2) Subsection 1 has effect from 8 February 2017.

ACT TO GIVE EFFECT MAINLY TO FISCAL MEASURES
ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON
28 MARCH 2017

618. (1) Section 220 of the Act to give effect mainly to fiscal measures announced in the Budget Speech delivered on 28 March 2017 (2017, chapter 29) is amended by striking out subsection 3.

(2) Subsection 1 has effect from 7 December 2017.

REGULATION RESPECTING THE TAXATION ACT

619. (1) Section 92.11R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended

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

““fund value benefit” under a life insurance policy at a particular time means the amount by which the fund value of the policy at that time exceeds the aggregate of all amounts each of which is a fund value of a coverage under the policy at that time;”;

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

““endowment date” of an exemption test policy means

(a) where the exemption test policy is issued in respect of a life insurance policy issued before 1 January 2017, the later of the tenth anniversary of the date of issue of the life insurance policy and the first policy anniversary that is after the day preceding the day on which the individual whose life is insured under the policy would, if the individual survived, attain the age of 85 years, within the meaning of the policy; or

(b) where the exemption test policy is issued in respect of a coverage under a life insurance policy issued after 31 December 2016,

i. if two or more lives are jointly insured under the coverage, the date that would be determined under subparagraph ii using the equivalent single age, determined on the coverage’s date of issue and in accordance with accepted actuarial principles and practices, that reasonably approximates the mortality rates of those lives, and

ii. in any other case, the later of the first policy anniversary that is after the day preceding the day on which the individual whose life is insured under the coverage would, if the individual survived, attain the age of 90 years, within the meaning of the policy, and

(1) the fifteenth anniversary of the date of issue of the exemption test policy, or

(2) if it is earlier than that fifteenth anniversary, the first policy anniversary that is after the day preceding the day on which the individual whose life is insured under the coverage would, if the individual survived, attain the age of 105 years, within the meaning of the policy;”;

(3) by inserting the following definitions in alphabetical order:

““future net premiums or cost of insurance charges” in respect of a coverage at a particular time means each amount determined by the formula in the first paragraph of section 92.11R1.1;

““future premiums or cost of insurance charges” in respect of a coverage at a particular time means

(a) if there is a fund value of the coverage at the particular time, each cost of insurance charge in respect of the coverage that would be incurred at a time after the particular time if the net amount at risk under the coverage after the particular time were equal to the amount by which the death benefit under the coverage at the particular time exceeds the fund value of the coverage at the particular time; and

(b) in any other case, each premium that is fixed and determined on the date of issue of the coverage that will become payable, or each cost of insurance charge in respect of the coverage that will be incurred at a time after the particular time;

““interpolation time” of a coverage means the time that is the earlier of the eighth anniversary of the date of issue of the coverage and the first time at which no premiums are payable or cost of insurance charges are incurred in respect of the coverage;”;

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

““pay period” of an exemption test policy means

(a) where the exemption test policy is issued in respect of a life insurance policy issued before 1 January 2017,

i. if, on the date of issue of the exemption test policy, the individual whose life is insured has attained the age of 66 years, within the meaning of the policy, but not the age of 75 years, within the meaning of the policy, the period that starts on that date and that ends after the number of years obtained when the number of years by which the age of the individual exceeds 65 years, within the meaning of the policy, is subtracted from 20,

ii. if, on the date of issue of the exemption test policy, the individual whose life is insured has attained the age of 75 years, within the meaning of the policy, the 10-year period that starts on that date, and

iii. in any other case, the 20-year period that starts on the date of issue of the exemption test policy; and

(b) where the exemption test policy is issued in respect of a life insurance policy issued after 31 December 2016,

i. subject to subparagraph ii, where the individual whose life is insured under the coverage would, if the individual survived, attain the age of 105 years, within the meaning of the policy, within the eight-year period that starts on the date of issue of the exemption test policy, the period that starts on that date and that ends on the first policy anniversary that is after the day preceding the day on which the individual would, if the individual survived, attain the age of 105 years, within the meaning of the policy,

ii. where two or more lives are jointly insured under the coverage and an individual of an age equal to the equivalent single age on the date of the issue of the coverage would, if the individual survived, attain the age of 105 years, within the meaning of the policy, within the eight-year period that starts on the date of issue of the exemption test policy, the period that starts on that date and that ends on the first policy anniversary that is after the day preceding the day on which the individual would, if the individual survived, attain the age of 105 years, within the meaning of the policy, and

iii. in any other case, the eight-year period that starts on the date of issue of the exemption test policy;”;

(5) by replacing the definition of “death benefit” by the following definition:

““death benefit” includes the amount of an endowment benefit but does not include

(a) an additional amount payable following an accidental death; and

(b) where interest on an amount held on deposit by an insurer is included in computing the income of a policyholder for a taxation year, that interest and the amount held on deposit;”;

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

““adjusted purchase price” of a taxpayer’s interest in an annuity contract at a particular time means, subject to sections 336R8 to 336R11, the amount that would be determined at that time in respect of the interest as the adjusted cost basis under sections 976 and 976.1 of the Act if that section 976.1 were read without reference to its paragraph *c*;

““coverage” under a life insurance policy means

(a) for the purposes of Division IV, each life insurance (other than a fund value benefit) under the policy in respect of a life, or two or more lives jointly insured; and

(b) for the purposes of this chapter (except Division IV) and section 976.1R1, each life insurance (other than a fund value benefit) under the policy in respect of a life, or two or more lives jointly insured, and in respect of which a particular schedule of premium or cost of insurance rates applies, each such insurance being a separate coverage;

““future benefits to be provided” in respect of a coverage under a life insurance policy at a particular time means

(a) if there is a fund value of the coverage at the particular time, each death benefit that would be payable under the coverage at any time after the particular time if the amount of the benefit were equal to the amount by which the death benefit at the particular time exceeds the fund value of the coverage at the particular time; and

(b) in any other case, each death benefit payable under the coverage at any time after the particular time;

““net premium reserve” of a life insurance policy at a particular time means the amount determined by the formula in the third paragraph of section 92.11R1.1;”;

(7) by replacing the definition of “cash surrendered value” by the following definition:

““cash surrender value” has the meaning assigned to it by paragraph *d* of section 966 of the Act;”;

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

““fund value of a coverage” under a life insurance policy at a particular time means the aggregate of all amounts each of which is the balance at that time of an investment account in respect of the policy that reduces the net amount at risk as determined for the purpose of calculating the cost of insurance charges for the coverage for the period during which those charges are incurred or would be incurred if they were to apply until the termination of the coverage;

““fund value of a policy” at a particular time means the aggregate of all amounts each of which is the balance at that time of an investment account in respect of the policy and, for that purpose, any amount held on deposit by an insurer and any interest on the deposit are included in that aggregate if the interest is not included in computing the income of a policyholder for a taxation year and are excluded from that aggregate if the interest is included in computing the income of a policyholder for a taxation year;”;

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

“The definitions and rules provided for in Division I of Chapter XV of Title XXXII apply to this chapter.”

(2) Paragraphs 1 to 6, 8 and 9 of subsection 1 have effect from 16 December 2014.

620. (1) The Regulation is amended by inserting the following section after section 92.11R1:

“92.11R1.1. The formula to which the definition of “future net premiums or cost of insurance charges” in the first paragraph of section 92.11R1 refers at a particular time is the following:

$$A \times (B/C).$$

In the formula in the first paragraph,

(a) A is future premiums or cost of insurance charges in respect of the coverage at that time;

(b) B is the present value at the date of issue of the coverage of future benefits to be provided in respect of the coverage on that date;

(c) C is the present value at the date of issue of the coverage of future premiums or cost of insurance charges in respect of the coverage on that date.

The formula to which the definition of “net premium reserve” in the first paragraph of section 92.11R1 refers at a particular time is the following:

$$D + E + F.$$

In the formula in the third paragraph,

(a) D is the aggregate of all amounts each of which is the present value at that time of the fund value of a coverage under the policy at that time;

(b) E is the amount of the fund value benefit under the policy at that time; and

(c) F is the aggregate of all amounts each of which is, in respect of a coverage under the policy,

i. if the particular time is at or after the interpolation time of the coverage, the amount by which the present value at the particular time of future benefits to be provided in respect of the coverage at the particular time exceeds the present value at the particular time of future net premiums or cost of insurance charges in respect of the coverage at the particular time, or

ii. if the particular time is before the interpolation time of the coverage, the amount determined by the formula

$$G/H \times (I - J).$$

For the purposes of the formula in subparagraph ii of subparagraph *f* of the fourth paragraph,

(a) G is the number of years that the coverage has been in effect as of the particular time;

(b) H is the number of years that the coverage would have been in effect if the particular time were the interpolation time;

(c) I is the present value at the interpolation time of future benefits to be provided in respect of the coverage at the interpolation time and, if the coverage has a fund value at the particular time, determined as if the amount of the death benefit under the coverage at the interpolation time were equal to the amount by which the death benefit at the particular time exceeds the fund value of the coverage at the particular time; and

(d) J is the present value at the interpolation time of future net premiums or cost of insurance charges in respect of the coverage at the interpolation time and, if the coverage has a fund value at the particular time, determined as if the net amount at risk under the coverage after the interpolation time were equal to the amount by which the death benefit at the particular time exceeds the fund value of the coverage at the particular time.”

(2) Subsection 1 has effect from 16 December 2014.

621. (1) Section 92.11R2 of the Regulation is amended by replacing “a standard policy for the purposes of exemption” in paragraphs *b* and *c* by “an exemption test policy”.

(2) Subsection 1 has effect from 16 December 2014.

622. (1) Section 92.11R3 of the Regulation is repealed.

(2) Subsection 1 has effect from 16 December 2014.

623. (1) Section 92.11R6 of the Regulation is amended

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

“(a) in the case where the policy is not a deposit administration fund policy and the particular time immediately follows the death of a person whose life was insured under the policy, the aggregate of the maximum amounts that, immediately before the death and in respect of the policy, could be determined by the life insurer under subparagraph *c* of the first paragraph of section 92.11R12.2 and, in respect of a benefit in the case of accidental death, under subparagraph *e* of the first paragraph of that section, if the mortality rates used were adjusted to take into account the assumption that the death would occur at the time at which and in the manner in which it did occur; or

“(b) in all other cases, the maximum amount that, at the particular time and in respect of the policy, would be determined by the life insurer under subparagraph *a* of the first paragraph of section 92.11R12.2, computed as if there were only one deposit administration fund policy, or under subparagraph *c* of the first paragraph of section 92.11R12.2, whichever applies.”;

(2) by striking out the second paragraph.

(2) Subsection 1 has effect from 16 December 2014.

624. (1) Sections 92.11R7 to 92.11R9 of the Regulation are replaced by the following sections:

“92.11R7. For the purposes of section 92.11R6, in respect of a life insurance policy issued before 1 January 2017 or an annuity contract, where the interest rate that a life insurer used for a period, when computing the amounts referred to in subparagraph *a* or *b* of the first paragraph of section 92.11R12.3, is determined in accordance with any of subparagraphs *a* to *c* of the second paragraph of that section and that rate is lower than the interest rate so determined for a subsequent period, the rate that is required to be used is the simple rate that, if it applied to each period, could be used in determining the premiums in respect of the policy.

“92.11R8. An accumulating fund, at a particular time, in respect of an exemption test policy referred to in paragraph *c* of section 92.11R2 means

(*a*) if the particular time is during the exemption test policy’s pay period, the amount determined by the formula

$$A \times B/C;$$

(*b*) if the particular time is after the exemption test policy’s pay period and before its endowment date, the amount that is the present value at the particular time of the future death benefit under the exemption test policy; and

(*c*) if the particular time is on or after the exemption test policy’s endowment date and the relevant life insurance policy is issued after 31 December 2016, the amount that is the death benefit under the exemption test policy at the particular time.

In the formula in subparagraph *a* of the first paragraph,

(*a*) *A* is the amount that would be determined under subparagraph *b* of the first paragraph in respect of the exemption test policy

i. if the exemption test policy’s pay period is determined under subparagraph *i* or *ii* of paragraph *b* of the definition of “pay period” in the first paragraph of section 92.11R1, on the first policy anniversary that is after the day preceding the day on which the individual whose life is insured would, if the individual survived, attain the age of 105 years, within the meaning of the policy, and

ii. in any other case, on the exemption test policy’s policy anniversary represented by the adjectival form of the number of years in its pay period;

(*b*) *B* is the number of years since the exemption test policy was issued; and

(*c*) *C* is the number of years in the exemption test policy’s pay period.

“92.11R9. For the purpose of applying section 92.11R8 in respect of an exemption test policy issued in respect of a coverage under a life insurance policy issued after 31 December 2016, the following rules apply:

(*a*) the rates of interest and mortality used and the age of the individual whose life is insured under the coverage are to be the same as those used in computing the amounts referred to in subparagraph *c* of the first paragraph of section 92.11R12.2 in respect of the policy; and

(*b*) each amount of a death benefit is to be determined net of any portion of the death benefit in respect of the exemption test policy that is related to a segregated fund.”

(2) Subsection 1 has effect from 16 December 2014.

625. (1) Section 92.11R10 of the Regulation is amended

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

“92.11R10. For the purpose of applying section 92.11R8 in respect of an exemption test policy in respect of a life insurance policy issued before 1 January 2017, the rates of interest and mortality used and the age of the person whose life is insured must be the same as those used in computing an amount referred to in subparagraph *a* or *b* of the first paragraph of section 92.11R12.3 in respect of the life insurance policy in respect of which the exemption test policy is issued, except that

(*a*) if the life insurance policy is one in respect of which subparagraph *c* of the second paragraph of section 92.11R12.3 applies and if the amount determined under subparagraph *i* of subparagraph *c* of the first paragraph of section 92.11R12.2 in respect of that policy exceeds the amount determined in its respect under subparagraph *ii* of that subparagraph *c*, the rates of interest and mortality used may be those used in computing the cash surrender values of that policy;”;

(2) by replacing paragraph *b* by the following paragraph:

“(b) if the interest rate for a period, otherwise determined under this section in respect of that interest, is lower than the interest rate so determined for a subsequent period, the rate that is required to be used is the simple rate that, if it applied to each period, could be used in determining premiums in respect of the life insurance policy.”;

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

“(c) each amount of a death benefit is to be determined net of any portion of the death benefit in respect of the exemption test policy that is related to a segregated fund.”

(2) Subsection 1 has effect from 16 December 2014.

626. (1) Section 92.11R11 of the Regulation is amended

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

“92.11R11. For the purpose of applying section 92.11R8 in respect of an exemption test policy in respect of a life insurance policy issued before 1 January 2017 and despite section 92.11R10, the following rules apply:”;

(2) by replacing paragraph *b* by the following paragraph:

“(b) where, in respect of the life insurance policy, the particular period for which an amount is determined under subparagraph ii of subparagraph *c* of the second paragraph of section 92.11R12.2 does not extend to the exemption test policy’s endowment date, the rate that is required to be used for the period following the particular period, but preceding that date, is the weighted arithmetic mean of the interest rates used to determine that amount.”

(2) Subsection 1 has effect from 16 December 2014.

627. (1) Section 92.11R12 of the Regulation is replaced by the following section:

“**92.11R12.** Despite sections 92.11R10 and 92.11R11, none of the annual interest rates used in computing the accumulating fund in relation to an exemption test policy in respect of a life insurance policy issued before 1 January 2017 may be less than

(a) 4%, where the life insurance policy was issued after 30 April 1985; or

(b) 3%, where the life insurance policy was issued before 1 May 1985.”

(2) Subsection 1 has effect from 16 December 2014.

628. (1) The Regulation is amended by inserting the following sections after section 92.11R12:

“**92.11R12.1.** For the purpose of applying subparagraph *c* of the first paragraph of section 92.11R12.2 in respect of a life insurance policy (other than an annuity contract) issued after 31 December 2016, the following rules apply:

(a) the following rates are used in computing present values:

i. an annual interest rate of 3.5%, and

ii. mortality rates;

(b) in determining the mortality rates that apply in respect of a life insured under a coverage under the policy,

i. if a single life is insured under the coverage,

(1) the age that is to be used is the age of the life insured on the date on which the coverage was issued, or that which is attained on the birthday of the life insured nearest to the date on which the coverage was issued, depending on the method used by the insurer that issued the policy in determining the premium or cost of insurance rates in respect of the life insured,

(2) if the life insured was determined by the insurer that issued the policy to be a standard life on the date on which the coverage was issued, the *Proposed CIA Mortality Tables, 1986–1992* included in the *May 17, 1995 Canadian Institute of Actuaries Memorandum*, extended to include select mortality rates from age 81 to age 90 developed using the methodology used by the Canadian Institute of Actuaries to derive select mortality rates from age 71 to age 80, applicable for an individual who has the same relevant characteristics as the life insured, are to be used, and

(3) if the life insured was determined by the insurer that issued the policy to be a substandard life on the date on which the coverage was issued, the mortality rates that are to be applied are equal to the value determined in accordance with the second paragraph,

ii. if two or more lives are jointly insured under the coverage, the mortality rates to be used are those determined by applying the methodology used by the insurer that issued the policy to estimate the mortality rates of the lives jointly insured for the purpose of determining the premium or cost of insurance rates in respect of the coverage to the *Proposed CIA Mortality Tables, 1986–1992* included in the *May 17, 1995 Canadian Institute of Actuaries Memorandum*, extended to include select mortality rates from age 81 to age 90 developed using the methodology used by the Canadian Institute of Actuaries to derive select mortality rates from age 71 to age 80; and

(c) in determining the net premium reserve of the policy, the present value of future net premiums or cost of insurance charges is to be calculated as if a premium or cost of insurance charge payable or incurred on a policy anniversary were payable or incurred, as the case may be, one day after the policy anniversary.

The value to which subparagraph 3 of subparagraph i of subparagraph *b* of the first paragraph refers is either of the following values, depending on the method used by the insurer for the purpose of determining the premium or cost of insurance rates in respect of the coverage:

(a) the lesser of 1 and the product obtained by multiplying the rating attributed to the life by the insurer and the mortality rates that would be determined under subparagraph 2 of subparagraph i of subparagraph *b* of the first paragraph if the life insured were not a substandard life, or

(b) the mortality rates that would be determined under subparagraph 2 of subparagraph i of subparagraph *b* of the first paragraph if the life insured were a standard life and the age of the life insured were the age used by the life insurer for the purpose of determining the premium or cost of insurance rates in respect of the coverage.

“**92.11R12.2.** For the purpose of applying this division at a particular time, the amounts determined under this section are,

(a) in respect of a deposit administration fund policy, the total of the insurer’s liabilities under the policy calculated in the manner that

i. if the insurer is required to file an annual report with the relevant authority for a period that includes the particular time, is required to be used in preparing that report, and

ii. in any other case, is required to be used in preparing its annual financial statements for the period that includes the particular time;

(b) in respect of a group term life insurance policy that provides insurance for a period not exceeding 12 months, the unearned portion of the premium paid by the policyholder in respect of the policy at the particular time determined by apportioning the premium paid by the policyholder equally over the period to which that premium pertains;

(c) in respect of a life insurance policy, other than a policy referred to in subparagraph *a* or *b*, the greater of

i. the amount determined by the formula

$A - B$, and

ii. the amount determined by the formula

$C - (D + E)$;

(d) in respect of a group life insurance policy, the amount (other than an amount the insurer may deduct under section 832 of the Act because of paragraph *b* of section 841 of the Act in computing the insurer’s income for its taxation year that includes the particular time) in respect of a dividend, refund of premiums or refund of premium deposits provided for by the policy that will be used by the insurer to reduce or eliminate a future adverse claims experience under the policy or that will be paid or unconditionally credited to the policyholder by the insurer or applied in discharge, in whole or in part, of a liability of the policyholder to pay premiums to the insurer, which is the least of

i. a reasonable amount in respect of such a dividend, refund of premiums or refund of premium deposits,

ii. 25% of the amount of the premium payable under the policy for the 12-month period ending at the particular time, and

iii. the amount of the reserve or liability in respect of such a dividend, refund of premiums or refund of premium deposits that, if the insurer is required to file an annual report with the Superintendent of Financial Institutions for a period that includes the particular time, is used in preparing that report, and, in any other case, is used in preparing its annual financial statements for the period that includes the particular time; and

(e) in respect of a policy, other than a policy referred to in subparagraph *a*, the amount of a benefit, risk or guarantee described in the third paragraph that is equal to the lesser of

i. a reasonable amount in respect of the benefit, risk or guarantee, and

ii. the reserve in respect of the benefit, risk or guarantee that, if the insurer is required to file an annual report with the Superintendent of Financial Institutions for a period that includes the particular time, is used in preparing that report, and, in any other case, is used in preparing its annual financial statements for the period that includes the particular time.

In the formulas in the first paragraph,

(a) A is

i. if the policy is issued after 31 December 2016 and is not an annuity contract, the cash surrender value of the policy at the particular time determined without reference to surrender charges, and

ii. in any other case, the cash surrender value of the policy at the particular time;

(b) B is the aggregate of all amounts each of which is an amount payable at the particular time in respect of a policy loan in respect of the policy;

(c) C is

i. if the policy is issued after 31 December 2016 and is not an annuity contract, the net premium reserve in respect of the policy at the particular time, and

ii. in any other case, the present value at the particular time of the future benefits provided by the policy;

(d) D is

i. if the policy is issued after 31 December 2016 and is not an annuity contract, zero, and

ii. in any other case, the present value at the particular time of any future modified net premiums in respect of the policy; and

(e) E is the aggregate of all amounts each of which is an amount payable at the particular time in respect of a policy loan in respect of the policy.

The amount of a benefit, risk or guarantee to which subparagraph *e* of the first paragraph refers is

(a) an accidental death benefit;

(b) a disability benefit;

(c) an additional risk in respect of

i. a substandard life insurance,

ii. the conversion of a term insurance policy or the conversion of the benefits under a group insurance policy into another insurance policy after the particular time,

iii. a settlement option, or

iv. a guaranteed insurability benefit;

(d) a guarantee in respect of a segregated fund policy; or

(e) subject to the prior approval of the Minister on the advice of the Superintendent of Financial Institutions, any other benefit that is ancillary to the policy.

For the purposes of the third paragraph, the amount of a benefit, risk or guarantee to which subparagraph *e* of the first paragraph refers is not such an amount in respect of which an insurer has deducted an amount in computing its income for its taxation year that includes the particular time.

For the purposes of this section (except subparagraph *d* of the third paragraph), any amount claimed by an insurer for a taxation year must not include an amount in respect of a liability of a segregated fund.

“92.11R12.3. Subject to sections 92.11R12.4 to 92.11R12.6, for the purpose of applying subparagraph *c* of the first paragraph of section 92.11R12.2 in respect of a life insurance policy issued before 1 January 2017 or an annuity contract, a modified net premium and an amount determined in accordance with that subparagraph *c* are to be computed using the rates described in the second paragraph and taking into account only

(a) in the case of a lapse-supported policy effected after 31 December 1990, rates of interest, mortality and policy lapse; and

(b) in any other case, rates of interest and mortality.

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

(a) in the case of a modified net premium and a benefit (other than a benefit described in subparagraph *b*) of a participating life insurance policy (other than an annuity contract) under the terms of which the policyholder is entitled to receive a specified amount in respect of the policy's cash surrender value, the rates used by the insurer when the policy was issued in computing the cash surrender values of the policy;

(b) in the case of a benefit provided in lieu of a cash settlement on the termination or maturity of a policy, or in satisfaction of a dividend on a policy, the rates used by the insurer in computing the amount of such benefit; and

(c) in the case of the whole or part of any other policy, the rates used by the insurer in computing the amount of the premiums in respect of the policy.

“92.11R12.4. For the purposes of section 92.11R12.3, where the present value of the premiums in respect of a policy on the date of its issue is less than the aggregate of the present value on that date of the benefits provided for by the policy and outlays and expenses referred to in section 92.11R12.5, an increased rate of interest must be determined by multiplying the rate of interest used by the insurer in computing the amount of such premiums by a constant factor so that, when the increased rate of interest is used, the present value of those premiums on that date is equal to the aggregate of the present value on that date of those benefits, outlays and expenses and, in such case, that increased rate of interest is deemed to have been used by the insurer in computing the amount of such premiums.

“92.11R12.5. The outlays and expenses referred to in section 92.11R12.4 are those made or incurred by the insurer in respect of the policy or those that it reasonably estimates to make or incur in respect of the policy, except for the maintenance in force of the policy after the payment of all premiums if an express provision in that respect has not been made in calculating the premiums, and such part of any other outlays or expenses incurred by the insurer that is reasonably applicable to the policy.

“92.11R12.6. For the purposes of section 92.11R12.3, where a rate of mortality or other probability used by an insurer in computing a premium in respect of a policy is not reasonable in the circumstances, the Minister may, on the advice of the Superintendent of Financial Institutions, modify that rate in a manner that is reasonable in the circumstances and the insurer is deemed to have used that modified rate in computing that premium.

Likewise, for the purposes of section 92.11R12.4, a present value referred to in that section must be computed using the rates of mortality and other probabilities used by the insurer in computing its premiums after any modification required under the first paragraph.

“92.11R12.7. For the purposes of section 92.11R12.3, where no document related to the rate of interest or mortality used by an insurer in computing the amount of the premiums in respect of a policy is available, the insurer may, if the policy was issued before 1978, make a reasonable estimate of that rate and the Minister, on the advice of the Superintendent of Financial Institutions, may do likewise if the policy was issued after 1977 or, where it was issued before 1978, if the insurer has not made such an estimate.

“92.11R12.8. Despite subparagraph *c* of the first paragraph of section 92.11R12.2, a life insurer may use a method of approximation in computing its income for a taxation year, in respect of any class of life insurance policies issued before its 1988 taxation year, other than policies referred to in subparagraph *a* or *b* of that first paragraph, in order to convert the amount that it reported as a reserve in respect of those policies in its annual report for the year filed with the Superintendent of Financial Institutions into an amount that is a reasonable estimate of the amount that, but for this section, would have been computed under subparagraph *c* of that first paragraph in respect of those policies, provided that that method of approximation is acceptable to the Minister on the advice of the Superintendent of Financial Institutions.

“92.11R12.9. For the purposes of section 92.11R12.3 and despite sections 92.11R12.4 to 92.11R12.8 and 92.11R12.10, where an individual annuity contract was issued before 1969 by a life insurer or a benefit was purchased before 1969 under a group annuity contract issued by a life insurer, and the contract is a policy in respect of which section 628.8 of the former Regulation, within the meaning of section 2000R2, applied as that section 628.8 read for the purposes of its application to the insurer’s 1977 taxation year, the insurer must use the same rates of interest and mortality as those used in computing its reserve provided for by such section 628.8 in respect of the policy for its 1977 taxation year.

“92.11R12.10. For the purposes of section 92.11R12.3 for a taxation year and subject to the fourth paragraph, an insurer may revise the rates of interest, mortality or policy lapse used by the issuer of the policies referred to in subparagraph *b* to eliminate all or any part of the reserve deficiency determined in subparagraph *c*, where

(*a*) a disposition to which section 832.7 of the Act applies has been made to the insurer during the year by a person with whom it was dealing at arm’s length;

(*b*) the insurer assumes, as a result of the disposition referred to in subparagraph *a*, obligations under life insurance policies in respect of which it may claim an amount as a reserve for the year under subparagraph *c* of the first paragraph of section 92.11R12.2;

(c) the reserve deficiency determined by the following formula is a positive amount:

$A - B - C$; and

(d) the reserve deficiency determined in subparagraph *c* may reasonably be attributed to the fact that the rates of interest, mortality and policy lapse used by the issuer of the policies referred to in subparagraph *b* to determine the cash surrender value of the policies or the premiums in respect of those policies are no longer reasonable in the circumstances.

In the formula in subparagraph *c* of the first paragraph,

(a) *A* is the aggregate of all amounts received or receivable by the insurer from the person referred to in subparagraph *a* of the first paragraph in respect of the policies referred to in subparagraph *b* of the first paragraph;

(b) *B* is the aggregate of all amounts paid or payable by the insurer to the person referred to in subparagraph *a* of the first paragraph in respect of commissions in respect of the amounts referred to in subparagraph *a*; and

(c) *C* is the aggregate of the maximum amounts that may be claimed by the insurer for the year as a reserve under subparagraph *c* of the first paragraph of section 92.11R12.2, determined without reference to this section, in respect of the policies referred to in subparagraph *b* of the first paragraph.

The rates revised under the first paragraph are deemed to have been used by the issuer of the policies referred to in subparagraph *b* of the first paragraph for the purpose of determining the cash surrender value of the policies or the premiums in respect of those policies.

If in accordance with this section an insurer has revised the rates of interest, mortality or policy lapse used by the issuer of the policies referred to in subparagraph *b* of the first paragraph, the Minister may, for the purposes of section 92.11R12.3 and the third paragraph, make further revisions to the revised rates to the extent that the insurer's revisions to those rates are not reasonable in the circumstances."

(2) Subsection 1 has effect from 16 December 2014.

629. (1) Section 92.11R13 of the Regulation is replaced by the following section:

"92.11R13. Section 92.19R3 applies to this division."

(2) Subsection 1 has effect from 16 December 2014.

630. (1) Section 92.19R1 of the Regulation is amended, in the first paragraph,

(1) by replacing “standard policies for purposes of exemption” in subparagraph *a* by “exemption test policies”;

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

“(b) assuming that the terms of the policy do not differ from those that were in force on the last policy anniversary of the policy occurring not later than the particular time and, where necessary, making reasonable assumptions about all the other factors, including, in the case of a participating life insurance policy within the meaning of subparagraph *f* of the first paragraph of section 835 of the Act, the assumption that the amounts of dividends paid will be as shown in the dividend scale, it is reasonable to expect that

i. if the policy is issued before 1 January 2017, the condition provided for in subparagraph *a* will be met on each policy anniversary of the policy on which the policy could remain in force after the particular time but before the endowment date of the exemption test policies issued in respect of the policy, and

ii. if the policy is issued after 31 December 2016, the condition in subparagraph *a* will be met on the policy’s next policy anniversary, without reference to any automatic adjustments under the policy that may be made after the particular time to ensure that the policy is an exempt policy and, where applicable, making projections using the most recent values that are used to calculate the accumulating fund in respect of the policy or in respect of each exemption test policy issued in respect of a coverage under the policy;”.

(2) Subsection 1 has effect from 16 December 2014.

631. (1) Section 92.19R2 of the Regulation is amended by replacing “émission” in the French text by “établissement”.

(2) Subsection 1 has effect from 16 December 2014.

632. (1) Sections 92.19R3 to 92.19R6 of the Regulation are replaced by the following sections:

“92.19R3. For the purposes of this division, the following rules apply:

(a) in the case of a life insurance policy issued before 1 January 2017 or at a particular time determined under section 967.1 of the Act, a separate exemption test policy is deemed, subject to section 92.19R6.1, to have been issued in respect of the life insurance policy

i. on the date of issue of the life insurance policy, and

ii. on each policy anniversary (that ends before the particular time determined, if applicable, under section 967.1 of the Act in respect of the policy) of the life insurance policy on which the amount of the death benefit under the life insurance policy exceeds 108% of the amount of the death benefit under the life insurance policy on the later of the life insurance policy's date of issue and the date of the life insurance policy's preceding policy anniversary, if any; and

(b) in the case of a life insurance policy issued after 31 December 2016 (including at a particular time determined under section 967.1 of the Act in respect of the policy), a separate exemption test policy is deemed, subject to section 92.19R6.1, to be issued in respect of each coverage under the life insurance policy

i. unless the particular time when the policy is issued is determined under section 967.1 of the Act and the coverage was issued before the particular time, on

(1) the date of issue of the life insurance policy, if the coverage is issued before the first policy anniversary of the life insurance policy,

(2) the date of issue of the coverage, if the coverage is issued on a policy anniversary of the life insurance policy, or

(3) the life insurance policy's preceding policy anniversary, if the coverage is issued on any date that is after the policy's first policy anniversary and that is not a policy anniversary,

ii. on each policy anniversary of the life insurance policy (except that, if a particular time when the policy is issued has been determined under section 967.1 of the Act, only on a policy anniversary that ends at or after the particular time) on which the amount of the death benefit under the coverage on that policy anniversary exceeds 108% of the amount of the death benefit under the coverage, on the later of the coverage's date of issue and the date of the life insurance policy's preceding policy anniversary (or, if there is no preceding policy anniversary, the coverage's date of issue), and

iii. on each policy anniversary of the life insurance policy (except that, if a particular time when the policy is issued has been determined under section 967.1 of the Act, only on a policy anniversary that ends at or after the particular time)—except to the extent that another exemption test policy has been issued on that date under this subparagraph in respect of a coverage under the life insurance policy—on which an excess amount is determined by the formula

A – B.

In the formula in the first paragraph,

(a) A is the amount by which the fund value benefit under the life insurance policy on the policy anniversary referred to in subparagraph iii of subparagraph *b* of the first paragraph exceeds the fund value benefit under the life insurance policy on the life insurance policy's preceding policy anniversary (or, if there is no preceding policy anniversary, the date of issue of the policy); and

(b) B is the amount by which 8% of the amount of the death benefit under the life insurance policy on the policy anniversary preceding the policy anniversary referred to in subparagraph iii of subparagraph *b* of the first paragraph (or, if there is no preceding policy anniversary, the date of issue of the policy) exceeds the aggregate of all amounts each of which is, in respect of a coverage under the policy, the lesser of

i. the amount by which the amount of the death benefit under the coverage on the date of the policy anniversary referred to in that subparagraph iii exceeds the amount of the death benefit under the coverage on the later of the coverage's date of issue and the date of the life insurance policy's preceding policy anniversary (or, if there is no preceding policy anniversary, the coverage's date of issue), and

ii. 8% of the amount of the death benefit under the coverage on the later of the coverage's date of issue and the date of the policy anniversary preceding the policy anniversary referred to in that subparagraph iii (or, if there is no preceding policy anniversary, the coverage's date of issue).

“92.19R4. Subject to section 92.19R6.4, for the purpose of determining whether the condition in subparagraph *a* of the first paragraph of section 92.19R1 is met on a policy anniversary of a life insurance policy, each exemption test policy issued in respect of the life insurance policy, or in respect of a coverage under the life insurance policy, is deemed

(a) to have a death benefit that is uniform throughout the term of the exemption test policy and that, subject to section 92.19R5, is equal to

i. if the date on which the exemption test policy is issued is determined under subparagraph i of subparagraph *a* of the first paragraph of section 92.19R3, the amount by which the amount on that policy anniversary of the death benefit under the life insurance policy exceeds the aggregate of all amounts each of which is the amount on that policy anniversary of the death benefit under another exemption test policy issued on or before that policy anniversary in respect of the life insurance policy,

ii. if the date on which the exemption test policy is issued is determined under subparagraph ii of subparagraph *a* of the first paragraph of section 92.19R3, the amount of the excess referred to in that subparagraph on that date in respect of the life insurance policy,

iii. if the date on which the exemption test policy is issued is determined under subparagraph i of subparagraph *b* of the first paragraph of section 92.19R3, the amount determined by the formula

$$A + B - C,$$

iv. if the date on which the exemption test policy is issued is determined under subparagraph ii of subparagraph *b* of the first paragraph of section 92.19R3, the amount of the excess referred to in that subparagraph on that date in respect of the coverage, or

v. if the date on which the exemption test policy is issued is determined under subparagraph iii of subparagraph *b* of the first paragraph of section 92.19R3, the lesser of

(1) the amount by which the amount determined under subparagraph *a* of the second paragraph of section 92.19R3 exceeds the amount determined under subparagraph *b* of that paragraph in respect of the coverage on that date, and

(2) the amount determined under subparagraph 1 of subparagraph i of subparagraph *b* of the second paragraph in respect of the coverage on that date; and

(*b*) to pay the amount of its death benefit on the earlier of the exemption test policy's endowment date and

i. if the life insurance policy is issued before 1 January 2017, the date of death of the individual whose life is insured under the life insurance policy, or

ii. if the life insurance policy is issued after 31 December 2016,

(1) if two or more lives are jointly insured under the coverage, the date at which the benefit would be payable as a result of the death of any of the lives, and

(2) in any other case, the date of death of the individual whose life is insured under the coverage.

In the formula in subparagraph iii of subparagraph *a* of the first paragraph,

(*a*) *A* is the amount, on the policy anniversary referred to in the first paragraph, of the death benefit under the coverage;

(*b*) *B* is

i. if the death benefit under the life insurance policy includes a fund value benefit on the policy anniversary referred to in the first paragraph, the portion of the fund value benefit on that policy anniversary that is equal to the lesser of

(1) the maximum amount of the fund value benefit that could be payable on that policy anniversary if no other coverage were offered under the life insurance policy and the life insurance policy were an exempt policy, and

(2) the amount by which the fund value benefit on that policy anniversary exceeds the aggregate of all amounts each of which is the portion of the fund value benefit allocated to other coverages under the life insurance policy, and

ii. in any other case, nil; and

(c) C is the aggregate of all amounts each of which is the amount, on the policy anniversary referred to in the first paragraph, of the death benefit under another exemption test policy issued on or before that policy anniversary in respect of the coverage.

“92.19R5. Subject to section 92.19R6.4, the following rules apply for the purpose of determining the amount of a death benefit under an exemption test policy issued in respect of

(a) a life insurance policy issued before 1 January 2017 if, at a particular time, the amount of a death benefit under the life insurance policy is reduced, a particular amount that is equal to the reduction is to be applied at that time to reduce the amount of the death benefit under each exemption test policy issued before that time in respect of the life insurance policy (other than the exemption test policy the date of issue of which is determined under subparagraph i of subparagraph *a* of the first paragraph of section 92.19R3) in the order in which the dates of their issuance are proximate to that time, by an amount equal to the lesser of

i. the portion of the particular amount that did not reduce the death benefit under one or more other such exemption test policies, and

ii. the amount, immediately before that time, of the death benefit under the relevant exemption test policy; and

(b) a coverage under a life insurance policy issued after 31 December 2016 if, at a particular time, there is a particular reduction in the amount of a death benefit under the coverage, or the portion of the fund value benefit referred to in subparagraph i of subparagraph *b* of the second paragraph of section 92.19R4 in respect of the coverage, the amount of the death benefit under each exemption test policy issued before that time in respect of the coverage (other than the exemption test policy the date of issue of which is determined under subparagraph i of subparagraph *b* of the first paragraph of section 92.19R3) is to be reduced at that time by an amount equal to the least of

i. the particular reduction,

ii. the amount, immediately before that time, of the death benefit under the relevant exemption test policy, and

iii. the portion of the particular reduction that did not reduce the death benefit under one or more other such exemption test policies issued on or after the date of issue of the relevant exemption test policy.

“**92.19R6.** Section 92.19R6.1 applies at a particular time in respect of a life insurance policy if

(a) that time is on its tenth or a later policy anniversary;

(b) the accumulating fund (computed without regard to any amount payable in respect of a policy loan) in respect of the policy at that time exceeds 250% of the accumulating fund (computed without regard to any amount payable in respect of a policy loan) in respect of the policy on its third preceding policy anniversary; and

(c) where that time is after 31 December 2016,

i. the accumulating fund (computed without regard to any amount payable in respect of a policy loan) in respect of the policy at that time exceeds the aggregate of all amounts each of which is

(1) if the policy is issued before 1 January 2017, 3/20 of the accumulating fund, at that time, in respect of an exemption test policy issued in respect of the policy, and

(2) if the policy is issued after 31 December 2016, 3/8 of the accumulating fund, at that time, in respect of an exemption test policy issued in respect of a coverage under the policy, and

ii. section 92.19R6.1 did not apply on any of the policy’s six preceding policy anniversaries.”

(2) Subsection 1 has effect from 16 December 2014.

633. (1) The Regulation is amended by inserting the following sections after section 92.19R6:

“**92.19R6.1.** Where the conditions set out in section 92.19R6 are met at a particular time in respect of a life insurance policy, each exemption test policy issued before that time in respect of the life insurance policy is at and after that time deemed to be issued (except for the purposes of this section, subparagraph *a* of the first paragraph of section 92.19R4 and section 92.19R5) on the later of the following dates and not at any other time:

(a) the date of the third preceding policy anniversary described in paragraph *b* of section 92.19R6; and

(b) the date on which it was deemed under section 92.19R3 to be issued (determined immediately before the particular time).

“92.19R6.2. A life insurance policy that would, in the absence of this section, cease (other than by reason of its conversion into an annuity contract) on a policy anniversary of the policy to be an exempt policy is deemed to be an exempt policy on that policy anniversary if

(a) had that policy anniversary occurred on the particular day that is 60 days after that policy anniversary, the policy would have been an exempt policy on the particular day; or

(b) the person whose life is insured under the policy dies on that policy anniversary or within 60 days after that policy anniversary.

“92.19R6.3. A life insurance policy (other than an annuity contract or deposit administration fund policy) issued before 2 December 1982 is deemed to be an exempt policy at all times from the date of its issue until the first time after 1 December 1982 at which

(a) a premium referred to in section 92.19R7 is paid by a taxpayer in respect of an interest, last acquired before 2 December 1982, in the policy; or

(b) an interest in the policy is acquired by a taxpayer from the person who held the interest continuously since 1 December 1982.

“92.19R6.4. Where, under section 967.1 of the Act, a particular time when a life insurance policy is issued is determined, the following rules apply, for the purposes of sections 92.19R4 and 92.19R5, at or after the particular time in respect of an exemption test policy issued before the particular time in respect of the policy:

(a) subparagraphs iii and iv of subparagraph *a* of the first paragraph of section 92.19R4, and not subparagraphs i and ii of that subparagraph *a*, apply in respect of the exemption test policy; and

(b) paragraph *b* of section 92.19R5, and not paragraph *a* of that section, applies in respect of the exemption test policy.”

(2) Subsection 1 has effect from 16 December 2014.

634. (1) Section 92.19R7 of the Regulation is amended by replacing “paragraph *c* of section 92.19R6” in the portion before paragraph *a* by “paragraph *a* of section 92.19R6.3”.

(2) Subsection 1 has effect from 16 December 2014.

635. (1) Section 130R22 of the Regulation is amended by inserting the following paragraph after paragraph *n*:

“(n.1) Class 14.1: 5%.”

(2) Subsection 1 has effect from 1 January 2017.

636. (1) The Regulation is amended by inserting the following division after section 130R39:

“DIVISION III.1

“PROPERTY OF CLASS 14.1

“130R39.1. A taxpayer may, for a taxation year that ends before 1 January 2027, deduct as additional allowance, in respect of property included in Class 14.1 of Schedule B, an amount not exceeding the greater of

(a) 2% of the amount by which the undepreciated capital cost of property of the class at the beginning of 1 January 2017 exceeds the aggregate of all amounts each of which is

i. an amount deducted under paragraph *a* of section 130 of the Act in respect of the class for a preceding taxation year, and

ii. an amount equal to three times the amount of the capital cost of a property deemed under section 93.19 of the Act to be acquired by the taxpayer in the year or a preceding year; and

(b) the amount determined by the formula

$A - B$.

In the formula in subparagraph *b* of the first paragraph,

(a) *A* is the lesser of \$500 and the undepreciated capital cost of property of the class to the taxpayer as of the end of the year (before making any deduction under paragraph *a* of section 130 of the Act in respect of the class for the year); and

(b) *B* is the total of all amounts deductible for the year under paragraph *a* of section 130 of the Act in respect of the class because of subparagraph *a* of the first paragraph or paragraph *n.1* of section 130R22.”

(2) Subsection 1 has effect from 1 January 2017.

637. (1) Section 257R1 of the Regulation is replaced by the following section:

“257R1. Assistance referred to in subparagraph i of paragraph *d* of section 257 of the Act does not include assistance that would be described in section 101R2 if that section applied to any capital property and also covered a deduction allowed under any of sections 773, 774 and 965.33 of the Act, as they read before their repeal, section 208 or 209 of the Act respecting the sociétés d’entraide économique (chapter S-25.1), as they read before their repeal, and any of sections 125, 127 and 130 of the Act respecting certain caisses d’entraide économique (chapter C-3.1), as they read before their repeal, or assistance that a taxpayer has received or is entitled to receive and that is prescribed assistance under section 241.0.1R2, would be prescribed assistance under that section if that section applied in respect of, or for the acquisition of, a share of the capital stock of a corporation that is registered under the Act respecting Québec business investment companies (chapter S-29.1) or is the amount of a tax credit granted in respect of, or for the acquisition of, a share of the capital stock of the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1).”

(2) Subsection 1 has effect from 5 January 2011.

638. (1) Section 336R4 of the Regulation is replaced by the following section:

“336R4. For the purposes of sections 336R2 to 336R11, where the continuance of annuity payments under a contract depends in whole or in part on the survival of an individual, the following rules apply:

(a) the aggregate of the payments expected to be made under the contract is

i. in the case of a contract that provides for equal payments and does not provide for a guaranteed period of payment, to be equal to the product obtained by multiplying the aggregate of the annuity payments expected to be received in a year under the contract by the complete expectations of life determined

(1) using the table of mortality known as the *1971 Individual Annuity Mortality Table* as published in Volume XXIII of the *Transactions of the Society of Actuaries*, if the annuity rates in respect of the contract were fixed and determined before 1 January 2017 and annuity payments under the contract commenced before that date or, on 31 December 2016, the contract would be a prescribed annuity contract within the meaning of section 92.11R17 if section 92.11R17 were read without reference to its paragraph *a* and the contract cannot be terminated other than on the death of an individual on whose life payments under the contract are contingent, and

(2) in any other case, using the table of mortality known as the *Annuity 2000 Basic Table* as published in the *Transactions of Society of Actuaries, 1995–96 Reports*, and

ii. in any other case, to be computed in accordance with subparagraph i with the necessary modifications;

(b) the age of the individual on a particular date as of which a computation is being made is

i. if the life insured was determined by the insurer that issued the contract to be a substandard life at the time the contract was issued and the table of mortality referred to in subparagraph 2 of subparagraph i of paragraph *a* applies to determine the total of the payments expected to be made under the contract, the age that is equal to the total of the age used for the purpose of determining the annuity rate under the policy at the date of issue of the contract and the number determined by subtracting the calendar year in which the contract was issued from the calendar year in which the particular date occurs, and

ii. in any other case, determined by subtracting the calendar year of the individual's birth from the calendar year in which the particular date occurs; and

(c) if, in the event of the death of the individual before the annual payments total a stated amount, the contract provides that the unpaid balance of the stated amount is to be paid in a lump sum or instalments, then for the purpose of determining the expected term of the contract, the contract is deemed to provide for the continuance of the payments under the contract for a minimum term certain equal to the nearest whole number of years required to complete the payment of the stated amount.”

(2) Subsection 1 has effect from 16 December 2014.

639. (1) Section 399.7R2 of the Regulation is amended by replacing subparagraphs iv and v of paragraph *b* by the following subparagraphs:

“iv. included in the capital cost of property that, but for this section and section 399.7R1, would be depreciable property (other than property that would be included in Class 14.1 of Schedule B), except as provided by any of subparagraphs *b* and *d* to *g* of the first paragraph of section 399.7R1,

“v. included in the capital cost of property that, but for this section and section 399.7R1, would be property included in Class 14.1 of Schedule B, except as provided by any of subparagraphs *a* to *e* of the first paragraph of section 399.7R1.”

(2) Subsection 1 has effect from 1 January 2017.

640. (1) Section 825R5 of the Regulation is amended by striking out subparagraph viii of subparagraphs *a* and *b* of the second paragraph.

(2) Subsection 1 has effect from 1 January 2017.

641. Section 840R8.1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following paragraphs:

“(a) if reporting by the insurer to the Superintendent of Financial Institutions is required at the end of the year, to the amount or item that is reported, at the end of the year, as an asset or a liability in the insurer’s non-consolidated balance sheet accepted by the Superintendent of Financial Institutions; and

“(b) in any other case, to the amount or item that is reported, at the end of the year, as an asset or a liability in the insurer’s non-consolidated balance sheet that is prepared in a manner consistent with the requirements that would have applied had reporting by the insurer to the Superintendent of Financial Institutions been required at the end of the year.”

642. (1) Section 840R9 of the Regulation is repealed.

(2) Subsection 1 has effect from 16 December 2014.

643. (1) Section 840R12 of the Regulation is amended

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

“**840R12.** The following rules apply for determining the amounts that an insurer may deduct under sections 840R10 and 840R16.”;

(2) by striking out paragraph *a*.

(2) Subsection 1 has effect from 16 December 2014.

644. (1) Section 840R13 of the Regulation is repealed.

(2) Subsection 1 has effect from 16 December 2014.

645. (1) Section 840R15 of the Regulation is repealed.

(2) Subsection 1 has effect from 16 December 2014.

646. (1) Divisions IV to VIII of Chapter XV of Title XXXII of the Regulation, comprising sections 840R17 to 840R34, are repealed.

(2) Subsection 1 has effect from 16 December 2014.

647. (1) Section 976.1R1 of the Regulation is replaced by the following section:

“976.1R1. For the purposes of paragraph *e* of section 976.1 of the Act, the net cost of pure insurance for a year in respect of a taxpayer’s interest in a life insurance policy means

(a) if the policy is issued before 1 January 2017, the time of its issue being determined at the end of the year, the amount determined by the formula

$$A \times (B - C); \text{ or}$$

(b) if the policy is issued after 31 December 2016, the time of its issue being determined at the end of the year, the aggregate of all amounts each of which is an amount determined in respect of a coverage in respect of the interest by the formula

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

In the formulas in the first paragraph,

(a) A is the probability, computed on the basis of the rates of mortality under the 1969–1975 mortality tables published in Volume XVI of the Proceedings of the Canadian Institute of Actuaries, or on the basis described in section 976.1R1.1, that an individual who has the same characteristics as the individual whose life is insured will die in the year;

(b) B is the death benefit in respect of the interest at the end of the year;

(c) C is, depending on the method regularly followed by the life insurer in computing the net cost of pure insurance, either the accumulating fund in respect of the interest at the end of the year, determined without reference to an outstanding policy loan, or the interest’s cash surrender value at the end of the year;

(d) D is the probability, computed on the basis of the rates of mortality determined under subparagraph *b* of the first paragraph of section 92.11R12.1, or on the basis described in section 976.1R1.2, that an individual whose life is insured under the coverage will die in the year;

(e) E is the death benefit under the coverage in respect of the interest at the end of the year; and

(f) F is the aggregate of

i. the portion, in respect of the coverage in respect of the interest, of the amount that would be the present value, determined for the purposes of Division II of Chapter IV of Title XI, on the last policy anniversary that is on or before the last day of the year, of the fund value of the coverage if the fund value of the coverage were equal to the fund value of the coverage at the end of the year, and

ii. the portion, in respect of the coverage in respect of the interest, of the amount that would be determined on that policy anniversary under subparagraph *f* of the fourth paragraph of section 92.11R1.1 in respect of the coverage, if the death benefit under the coverage, and the fund value of the coverage, on that policy anniversary were equal to the death benefit under the coverage and the fund value of the coverage, respectively, at the end of the year.”

(2) Subsection 1 has effect from 16 December 2014.

648. (1) The Regulation is amended by inserting the following sections after section 976.1R1:

“**976.1R1.1.** Where premiums for a life insurance policy do not depend directly on smoking or sex classification, the probability referred to in subparagraph *a* of the second paragraph of section 976.1R1 may be determined using rates of mortality otherwise determined, provided that for each age for the policy, the expected value of the aggregate net cost of pure insurance, calculated using those rates of mortality, is equal to the expected value of the aggregate net cost of pure insurance, calculated using the rates of mortality under the 1969–1975 mortality tables published in Volume XVI of the Proceedings of the Canadian Institute of Actuaries.

“**976.1R1.2.** Where premiums or costs of insurance charges for a coverage under a life insurance policy do not depend directly on smoking or sex classification, the probability referred to in subparagraph *d* of the second paragraph of section 976.1R1 may be determined using rates of mortality otherwise determined, provided that for each age for the coverage, the expected value of the aggregate net cost of pure insurance, calculated using those rates of mortality, is equal to the expected value of the aggregate net cost of pure insurance, calculated using the mortality tables referred to in subparagraph *b* of the first paragraph of section 92.11R12.1.”

(2) Subsection 1 has effect from 16 December 2014.

649. (1) Section 976.1R2 of the Regulation is amended by replacing “subparagraph *a* of the first paragraph” by “paragraph *a*”.

(2) Subsection 1 has effect from 16 December 2014.

650. (1) Section 1029.8.61.19.1R2 of the Regulation is amended

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

“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 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.”;

(2) by striking out the second paragraph.

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

651. (1) Section 1029.8.61.19.1R3 of the Regulation is amended

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

“1029.8.61.19.1R3. A child who has an impairment or a 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,”;

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

“*i.* an absolute limitation in performing four life habits and a serious or absolute limitation in performing at least one other life habit, or

“*ii.* an absolute limitation in performing three life habits, including mobility, and a serious or absolute limitation in performing at least two other life habits.”

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

652. Section 1079.1R2 of the Regulation is amended by replacing subparagraph *i* of the second paragraph by the following subparagraph:

“(i) class “A” or “B” shares of the capital stock of the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1).”

653. (1) Section 1086R5 of the Regulation is amended by adding the following paragraph at the end:

“(g) a payment in respect of the portion of the price for which a debt obligation was disposed of, which portion is deemed under section 167.1.1 of the Act to be interest that accrued on the debt obligation that the transferee has become entitled to receive for a period commencing before the time of the disposition (in this section referred to as the “particular time”) and ending at the particular time and that is not payable until after the particular time, if the payment is made by a person that is a financial institution for the purposes of section 1086R10, on its behalf or as a mandatary.”

(2) Subsection 1 has effect from 1 January 2017.

654. (1) Section 1086R6 of the Regulation is replaced by the following section:

“**1086R6.** A person or partnership that is indebted in a calendar year under a debt obligation in respect of which section 92.1 of the Act and paragraph *b* of section 1086R5 apply with respect to a taxpayer must file an information return in prescribed form in respect of the amount (other than an amount in respect of which paragraph *g* of section 1086R5 applies) that would, if the year were a taxation year of the taxpayer, be included as interest in respect of the debt obligation in computing the taxpayer’s income for the year.”

(2) Subsection 1 has effect from 1 January 2017.

655. (1) Section 1086R24 of the Regulation is replaced by the following section:

“**1086R24.** The corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) must file, in relation to a particular taxation year, an information return in prescribed form in respect of

(a) a class “A” share of its capital stock that it issues to an individual in the period referred to in the first paragraph of section 776.1.5.0.11 of the Act in relation to the particular year, except where, as the case may be,

i. the individual requested that the share be subject to a redemption transaction described in subparagraph *a* of the third paragraph, or

ii. before 1 March of the year that follows the particular year, the corporation, at the request of the individual and in relation to another share of its capital stock held by the individual, carried out a redemption transaction described in subparagraph *b* of the third paragraph or a purchase transaction described in subparagraph *c* of that paragraph;

(b) a consideration that an individual has undertaken to pay under a promise to purchase by way of exchange that was made at a particular time in the period referred to in the first paragraph of section 776.1.5.0.15.2 of the Act in relation to the particular year and that the corporation accepted after 9 July 2018 and before 19 June 2019, except where, before 1 March of the year that follows the particular year, the corporation, at the request of the individual and in relation to a share of its capital stock held by the individual, carried out a redemption transaction described in subparagraph *b* of the third paragraph or a purchase transaction described in subparagraph *c* of that paragraph; and

(c) a class “B” share of its capital stock that it issues to an individual in the period referred to in the first paragraph of section 776.1.5.0.15.4 of the Act in relation to the particular year, except where, as the case may be,

i. that share was issued as a consequence of a promise to purchase by way of exchange,

ii. the individual requested that the share be subject to a redemption transaction described in subparagraph *a* of the third paragraph, or

iii. before 1 March of the year that follows the particular year, the corporation, at the request of the individual and in relation to another share of its capital stock held by the individual, carried out a redemption transaction described in subparagraph *b* of the third paragraph or a purchase transaction described in subparagraph *c* of that paragraph.

The return must be sent to the Minister not later than 31 March following the end of the period referred to in subparagraph *a*, *b* or *c* of the first paragraph, as the case may be.

The redemption or purchase transactions to which subparagraphs *a* to *c* of the first paragraph refer are the following:

(a) a redemption under paragraph 3 of section 12 of the Act constituting Capital régional et coopératif Desjardins;

(b) a redemption under paragraph 1 or 4 of section 12 of the Act constituting Capital régional et coopératif Desjardins; and

(c) a purchase under the purchase by agreement policy approved by the Minister of Finance under the second paragraph of section 11 of the Act constituting Capital régional et coopératif Desjardins, except where the purchase is made in accordance with a provision of that policy under which the corporation governed by that Act may, by agreement, purchase a share that it issued because no amount was deducted in respect of the share under any of sections 776.1.5.0.11, 776.1.5.0.15.2 and 776.1.5.0.15.4 of the Act, as the case may be.

In this section, “promise to purchase by way of exchange” has the meaning assigned by section 8.1 of the Act constituting Capital régional et coopératif Desjardins.”

(2) Subsection 1 has effect from 1 March 2018. However, where section 1086R24 of the Regulation applies before 19 June 2019, it is to be read

(1) without reference to “class “A”” in the portion of subparagraph *a* of the first paragraph before subparagraph *i*;

(2) without reference to subparagraph *c* of the first paragraph;

(3) as if “*a, b or c*” in the second paragraph were replaced by “*a or b*”; and

(4) as if “*a to c*” in the portion of the third paragraph before subparagraph *a* were replaced by “*a and b*”.

656. (1) Section 1086R82 of the Regulation is amended by inserting the following paragraph after paragraph *c* of the definition of “security”:

“(c.1) a debt obligation that is, at any time, described in section 92.5R3 because of subparagraph *d* of the first paragraph of that section;”.

(2) Subsection 1 has effect from 1 January 2017.

657. (1) Schedule B to the Regulation is amended by inserting the following class after Class 14:

“CLASS 14.1

(5%)

(ss. 130R22 and 130R39.1)

“Property of a taxpayer that, in respect of a business of the taxpayer,

(a) is goodwill;

(b) was incorporeal capital property of the taxpayer immediately before 1 January 2017 and was owned by the taxpayer at the beginning of that day; or

(c) is acquired after 31 December 2016, other than

i. property that is corporeal property,

ii. property that is not acquired for the purpose of gaining or producing income from business,

iii. property in respect of which any amount is deductible (otherwise than as a result of being included in this class) in computing the taxpayer's income from the business,

iv. property in respect of which any amount is not deductible in computing the taxpayer's income from the business because of any provision of the Act (other than section 129 of the Act) or this Regulation,

v. an interest in a trust,

vi. an interest in a partnership,

vii. a share, bond, debenture, hypothecary claim, mortgage, note, bill or other similar property, or

viii. property that is a right in, or a right to acquire, a property described in any of subparagraphs i to vii."

(2) Subsection 1 has effect from 1 January 2017.

REGULATION RESPECTING THE QUÉBEC SALES TAX

658. (1) Section 386R5.1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is replaced by the following section:

“386R5.1. Excisable goods that are acquired by a person for the purpose of making a supply of the excisable goods for consideration that is not included as part of the consideration for a meal supplied together with the excisable goods are prescribed property, except where tax is payable in respect of the supply by the person of the excisable goods.”

(2) Subsection 1 has effect from 21 June 2018.

659. (1) Section 434R0.2 of the Regulation is amended

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

““capital asset” of a person means

(1) property that is, or would be if the person were a taxpayer under the Taxation Act (chapter I-3), capital property of the person within the meaning of that Act; and

(2) in respect of a supply that was made by the person at any time before 1 January 2017, property that was, or would have been if the person were a taxpayer under the Taxation Act, incorporeal capital property of the person within the meaning of that Act, as it read at that time;”;

(2) by striking out the definition of “eligible capital property”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2017.

(3) Paragraph 2 of subsection 1 applies in respect of a supply made after 31 December 2016.

660. (1) Section 434R0.3 of the Regulation is amended by replacing “sale of immovables, capital assets or eligible capital property” in subparagraphs 1 and 2 of the second paragraph by “sale of immovables or capital assets”.

(2) Subsection 1 has effect from 1 January 2017.

661. (1) Section 434R0.4 of the Regulation is amended by replacing “sale of immovables, capital assets or eligible capital property” in subparagraphs 1 and 2 of the third and fifth paragraphs by “sale of immovables or capital assets”.

(2) Subsection 1 has effect from 1 January 2017.

662. (1) Section 434R0.5 of the Regulation is amended

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

““specified property”, in respect of a person, means property of the person, other than immovables or capital assets;”;

(2) by replacing paragraph 1 of the definition of “specified supply” by the following paragraph:

“(1) a supply by way of sale of immovables or capital assets of the supplier;”.

(2) Subsection 1 has effect from 1 January 2017.

663. (1) Section 434R4 of the Regulation is amended

(1) by striking out the definition of “specified property”;

(2) by replacing “sale of an immovable, a capital asset or a qualifying capital property” in paragraph 1 of the definition of “designated supply” by “sale of an immovable or a capital asset”;

(3) by replacing “specified property” in paragraph 2 of the definition of “specified supply” by “capital asset of the registrant” and by replacing “specified property made by a registrant” in paragraph 3 of that definition by “capital asset of the registrant made by the registrant”.

(2) Subsection 1 has effect from 1 January 2017.

664. (1) Section 434R7 of the Regulation is amended by replacing “specified property” wherever it appears in subparagraphs ii and iii of subparagraph *a* of subparagraph 3 of the second paragraph by “capital asset”.

(2) Subsection 1 has effect from 1 January 2017.

665. (1) Section 541.47R3 of the Regulation is amended by adding the following paragraph at the end:

“(4) cannabis products, within the meaning of section 2 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22).”

(2) Subsection 1 applies to a supply in respect of which tax becomes payable after 16 October 2018.

OTHER AMENDING PROVISIONS

666. (1) All occurrences of “child assistance payment”, “child assistance payments” and “child assistance measure” are replaced by “family allowance”, “a family allowance” and “family allowance measure”, respectively, with the necessary grammatical adjustments, in the following provisions:

(1) the first paragraph and subparagraph *c* of the second paragraph of section 1029.8.61.18.1, sections 1029.8.61.18.3, 1029.8.61.18.4, 1029.8.61.25 and 1029.8.61.26.1, the first paragraph of section 1029.8.61.27, section 1029.8.61.29, the first paragraph of section 1029.8.61.30, sections 1029.8.61.31 to 1029.8.61.33, 1029.8.61.35 and 1029.8.61.42, the first paragraph of section 1029.8.61.45, subparagraphs *a* and *b* of the first paragraph of section 1029.8.61.48, section 1029.8.61.49, the first paragraph of section 1029.8.61.50, the first, second and third paragraphs of section 1029.8.61.51, the first paragraph of section 1029.8.61.54, the first paragraph of section 1029.8.61.55, section 1029.8.61.57, the first paragraph of section 1029.8.61.59 and section 1029.8.61.60 of the Taxation Act (chapter I-3);

(2) subparagraph 7 of section 1 of Schedule I to the Act respecting administrative justice (chapter J-3);

(3) section 71, the first paragraph of section 72, paragraphs 1 and 9 of section 111, the first and second paragraphs of section 140, section 168, subparagraph 2 of the first paragraph of section 176 and paragraph 1 of section 177.29 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1);

(4) the second paragraph of section 33, the third and sixth paragraphs of section 37 and paragraph 5 of Schedule II to the Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1);

(5) subparagraph 2 of the first paragraph of section 8 of the Regulation respecting legal aid (chapter A-14, r. 2);

(6) the first paragraph of section 6 of the Regulation respecting financial assistance to facilitate the adoption of a child (chapter P-34.1, r. 4).

(2) Subsection 1 has effect from 1 January 2019.

667. (1) All occurrences of “credit for child assistance” and “tax credit for child assistance” are replaced by “credit granting an allowance to families” and “tax credit granting an allowance to families”, respectively, in the following provisions:

(1) the second paragraph of section 69.4 of the Tax Administration Act (chapter A-6.002);

(2) paragraph 2 of section 33 of the Individual and Family Assistance Act (chapter A-13.1.1);

(3) the heading of Division II.11.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3);

(4) the first paragraph of section 72.11 of the Youth Protection Act (chapter P-34.1).

(2) Subsection 1 has effect from 1 January 2019.

TRANSITIONAL AND FINAL PROVISIONS

668. In applying sections 368, 650 and 651 in respect of an application referred to in the second paragraph of section 1029.8.61.19.1 of the Taxation Act (chapter I-3) and filed 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 of that Act, for a particular month that begins after 31 March 2016 and before 1 June 2018, the following rules apply if the child described in the application is four years of age or over at the beginning of the particular month and is, according to the application, in the situation described in subparagraph *a* of the first paragraph of that section 1029.8.61.19.1:

(1) the application may, despite the expiry of the time limit provided for in the second paragraph of section 1029.8.61.19.1 of that Act, be filed with Retraite Québec on or before 20 May 2019; and

(2) Retraite Québec shall revise any decision that it rendered before 20 June 2018 in relation to such an application where the decision is unfavourable by reason of the child’s handicap situation or the expiry of the time limit provided for in the second paragraph of that section 1029.8.61.19.1.

669. If, in determining the amount of any fees, interest and penalties for which a person is liable under the Act respecting the Québec sales tax (chapter T-0.1) in respect of the tax payable by a person under sections 26.3 and 26.4 of that Act for a particular specified year of the person, the Minister of Revenue took into consideration an amount as or on account of external charges or qualifying consideration for that year and, because of the amendments made by subsections 1 to 7 of section 65 of the Budget Implementation Act, 2016, No. 1 (Statutes of Canada, 2016, chapter 7), the amount or part of the amount does not constitute a qualifying consideration for a specified year of the person or external charges for a specified year of the person for which the election referred to in section 26.3 of the Act respecting the Québec sales tax is effective, the person is entitled to request in writing, on or before 19 June 2020, that the Minister of Revenue make an assessment or reassessment for the purpose of taking into account that the amount or the part of the amount, as the case may be, is not, if the election referred to in section 26.3 of the Act respecting the Québec sales tax is effective for the particular specified year, external charges for that year, or, in any other case, a qualifying consideration for that year. On receipt of the request, the Minister shall with all due dispatch

(1) consider the request; and

(2) make an assessment or reassessment in respect of the tax payable by the person under sections 26.3 and 26.4 of that Act for a specified year of the person and of any interest, penalty or other obligation of the person, but only for determining that the amount or the part of the amount, as the case may be, is not, if the election referred to in section 26.3 of that Act is effective for the particular specified year, external charges for that year, or, in any other case, a qualifying consideration for that year.

670. This Act comes into force on 19 June 2019.

2019, chapter 15
**AN ACT RESPECTING THE RÉSEAU STRUCTURANT DE
TRANSPORT EN COMMUN DE LA VILLE DE QUÉBEC**

Bill 26

Introduced by Mr. François Bonnardel, Minister of Transport

Introduced 30 May 2019

Passed in principle 11 June 2019

Passed 14 June 2019

Assented to 19 June 2019

Coming into force: 19 June 2019

Legislation amended:

Charter of Ville de Québec, national capital of Québec (chapter C-11.5)

Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001)

Act to ensure safety in guided land transport (chapter S-3.3)

Act respecting public transit authorities (chapter S-30.01)

Explanatory notes

The purpose of this Act is to allow the carrying out, by Ville de Québec, of a shared transit project publicly announced by that city as the “Réseau structurant de transport en commun de la Ville de Québec” (Network), which includes a tramway.

To that end, the Act grants Ville de Québec exclusive jurisdiction to carry out the Network project, but specifies that it must consult the Société de transport de Québec before making certain decisions.

Several formalities for acquiring by expropriation the property needed for the Network project are simplified. Certain contractual formalities are also simplified. As regards the acquisition of mass transit vehicles, Ville de Québec is required to impose on the supplier an obligation to contract 25 percent of the contract value in Canada.

The Act also provides for the establishment of servitudes in favour of the Network in cases where a road or immovable under the management of the Minister of Transport or a municipality is crossed or bordered by the Network’s tramway tracks.

(cont'd on next page)

Explanatory notes (*cont'd*)

The Act sets out the terms and conditions governing the transfer of the Network to the Société de transport de Québec for operation by the latter. Consequently, it expressly states that the Société's mission is to operate a tramway and, in that regard, applies a legal framework to the Société that is similar to the one applicable to the Société de transport de Montréal with regard to the operation of its subway.

The Act sets out certain financing rules, in particular by specifying that any long-term loan required to finance the Network project must be contracted by the Société de transport de Québec where payment of the loan is subsidized and the subsidy is granted by the Gouvernement du Québec or one of its ministers.

No charge of any kind may be levied against Ville de Québec or the Société de transport de Québec for the issue of a certificate of approval, building permit or occupancy permit in connection with the Network.

All accessory work necessary for the Network project or the operation, alteration or extension of the Network is a matter that concerns all related municipalities of the urban agglomeration of Québec.

The Act provides that the Railway Act and the portion of the Act to ensure safety in guided land transport that concerns construction work do not apply to the Network. However, it maintains the obligation for Ville de Québec and the Société de transport de Québec to send to the Minister of Transport, on completion of all construction work, a declaration by the engineer in charge of the work to the effect that the work has been carried out in accordance with recognized engineering standards.

Lastly, under the Act and in certain circumstances, an immovable that constitutes the remainder of an immovable part of which was acquired by Ville de Québec or the Société de transport de Québec for the Network project or the operation, alteration or extension of the Network is protected by acquired rights.



Chapter 15

AN ACT RESPECTING THE RÉSEAU STRUCTURANT DE TRANSPORT EN COMMUN DE LA VILLE DE QUÉBEC

[Assented to 19 June 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE

1. The purpose of this Act is to allow the carrying out of a shared transit project publicly announced by Ville de Québec as the “Réseau structurant de transport en commun de la Ville de Québec” (Network), which includes a tramway.

The Act also sets out the terms governing the transfer of the Network to the Société de transport de Québec for operation by the latter.

CHAPTER II

CARRYING OUT OF THE NETWORK PROJECT

2. Despite section 3 of the Act respecting public transit authorities (chapter S-30.01), only Ville de Québec has jurisdiction to carry out the Network project.

Ville de Québec may, within the scope of that jurisdiction, acquire any property required for the construction and operation of the Network, dig a tunnel under any immovable regardless of its owner, and build any accessory works.

Ville de Québec succeeds to the rights and obligations of the Société de transport de Québec for any decision made by the Société regarding the Network project since 1 January 2018.

3. Any decision made by Ville de Québec with regard to the Network project that must be authorized or approved by the Government, or authorized or approved under the measures determined by the Conseil du trésor under section 14 of the Public Infrastructure Act (chapter I-8.3), must be submitted by Ville de Québec to the Société de transport de Québec for prior consultation.

4. For the purposes of the tendering process for any contract necessary for the Network project, subparagraph 2 of the second paragraph of section 573.1.0.5 of the Cities and Towns Act (chapter C-19) is to be read without reference to “, which may not exceed six months,”.

5. For the purposes of the Network project and despite any contrary provision, Ville de Québec must, in any contract for the acquisition of mass transit vehicles, impose on the supplier an obligation to contract 25 percent of the contract value in Canada. Ville de Québec may also include a provision requiring the supplier to have final assembly carried out in Canada.

For the purposes of this section, “mass transit vehicle”, “contract value in Canada” and “final assembly” have the meanings assigned to them by Annex 19-4 of the Comprehensive Economic and Trade Agreement between Canada and the European Union and its Member States as it reads on 19 June 2019.

6. No fee, duty, tax or cost of any nature, under a city’s authority, may be levied against Ville de Québec for the issue of a certificate of approval, building permit or occupancy permit in connection with the Network.

CHAPTER III

OWNERSHIP TRANSFERS

DIVISION I

OWNERSHIP TRANSFERS BY EXPROPRIATION

7. Subject to sections 571 and 572 of the Cities and Towns Act, Ville de Québec may, for the purposes of the Network project, expropriate any property required for the construction and operation of the Network.

In cases of expropriation allowed under the first paragraph,

(1) the notice of expropriation must, in addition to the particulars required under section 40 of the Expropriation Act (chapter E-24), specify the date before which the expropriated party, lessee or occupant in good faith must vacate the premises;

(2) the expropriating party’s right to expropriate may not be contested, and the 30-day period provided for in section 46 of that Act is replaced by a 90-day period that begins on the date of service of the notice of expropriation;

(3) the municipality’s notice of transfer of ownership provided for in section 8 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;

(4) the municipality's notice of transfer of ownership must be sent to the expropriated party but need not be served;

(5) the provisional indemnity, in the cases referred to in section 53.13 of the Expropriation Act, is set by Ville de Québec and includes the indemnity it 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;

(6) the expropriated party, lessee and occupant in good faith may not request to retain possession of the expropriated property; and

(7) the expropriation indemnity for property is set on the basis of the value of the property and of the injury directly caused by the expropriation on the date of the expropriation, but without taking into account the increased value attributable to the public announcement, made by Ville de Québec, of the planned route for the Network or the planned site of its stations.

Consequently, 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.

8. The municipality's notice of transfer of ownership must contain

(1) the amount of the offer made by Ville de Québec;

(2) the date on which Ville de Québec 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 Ville de Québec 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.

Ville de Québec may designate any member of its personnel to sign the notice.

9. Despite the modifications to the Expropriation Act provided for in section 7, if property includes all or part of a residential building, Ville de Québec may not register its notice of transfer of ownership 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 municipality's notice of transfer of ownership being registered within a shorter period.

10. Where Ville de Québec orders, by resolution, the expropriation of property or the establishment of a reserve for public purposes on the property, the clerk must, without delay, send a certified copy of the resolution to the clerk of any other city concerned.

After receiving the resolution or, in the case of Ville de Québec, after adopting the resolution, the city concerned may not, except for urgent repairs, issue a permit or certificate or grant an authorization for a structure, alteration or repair in connection with such property. Such a prohibition ceases six months after the date of adoption of the resolution.

No compensation is granted for buildings erected or improvements or repairs, other than authorized urgent repairs, made to the immovable during the prohibition period. However, the Administrative Tribunal of Québec may grant an indemnity as provided for in Title III of the Expropriation Act.

DIVISION II

TRANSFERS BY OPERATION OF LAW

11. When underground construction work related to the Network project is undertaken, Ville de Québec becomes, on commencement of the work, without other formality or compensation but subject to an action for damages, the owner of the underground volume occupied by the tunnel and of the area extending five metres outward from the interior concrete wall of the tunnel if the upper limit of the tunnel is at least 15 metres underground. In addition, Ville de Québec is deemed to hold a legal servitude established in favour of the volume occupied by the tunnel and limiting the stress that may be applied to the upper surface of the volume to 250 kilopascals.

However, Ville de Québec must, on commencement of the work, notify the owner of the land of the work and of the provisions of this section. In the year following completion of the work, Ville de Québec must deposit in its archives a copy of a plan certified by the head of the department concerned and showing the horizontal projection of the tunnel. It must register the plan in the registry office and the registrar must receive the plan and make a notation of it in the land register.

If the transfer of ownership provided for in the first paragraph concerns land in the domain of the State, it is subject to the reserve provided for in section 75 of the Cultural Heritage Act (chapter P-9.002).

CHAPTER IV**TRANSFERS OF TRANSPORTATION ASSETS AND FINANCING**

12. Ville de Québec and the Société de transport de Québec must enter into an agreement for the transfer of the transportation assets of Ville de Québec resulting from the Network project, including, in particular, the tramway cars, buses, tracks, platforms, stations, workshops, garages, parking lots and tunnels.

An agreement entered into under the first paragraph must be approved by the Minister, who may approve it with or without amendment.

The Minister may determine the deadline for entering into an agreement. If no agreement providing for the transfer of the assets has been entered into by that deadline, the assets are transferred on the conditions and the date or dates determined by the Minister. In such a case, Ville de Québec must prepare all documents required for the transfer ahead of time. The documents must include the value of the transportation assets and the conditions for their transfer. The documents must be sent to the Minister for approval, who may approve them with or without amendment.

The registrar of the registration division concerned must register every statement signed by the director general and the secretary of the Société describing the property transferred under this section and declaring the right of ownership of the Société in the property.

The Minister may, by order, exempt certain transportation assets referred to in the first paragraph from the transfer obligation, or make other transportation assets of Ville de Québec that are related to them subject to the obligation.

For the purposes of the first paragraph, public highways and private roads open to public vehicular traffic within the meaning of the Highway Safety Code (chapter C-24.2) are not transportation assets.

13. Despite Ville de Québec's borrowing power under section 543 of the Cities and Towns Act, any long-term loan required to finance the transportation assets resulting from the Network project must be contracted by the Société de transport de Québec where a subsidy, referred to in section 1 of the Act respecting subsidies for the payment in capital and interest of loans of public or municipal bodies and certain other transfers (chapter S-37.01), is granted by the Gouvernement du Québec or one of its ministers for payment of the principal of and interest on the loan.

The Société may compensate Ville de Québec for sums the latter incurred for the Network project, up to the amount of the principal of the subsidy. If Ville de Québec and the Société fail to agree on the amount of compensation, the Minister may, if of the opinion that such compensation is justified, determine its amount and set the date for its payment.

Ville de Québec may not be designated a public body under section 4 of the Act respecting Financement-Québec (chapter F-2.01) for the financing of the Network project.

14. The Société de transport de Québec succeeds to the rights and obligations of Ville de Québec with regard to the transferred assets. Any proceedings concerning those assets to which Ville de Québec is a party are continued by the Société without continuance of suit.

Despite the first paragraph, the Société does not succeed to the obligations of Ville de Québec with regard to loans contracted by the latter to finance the transferred assets.

CHAPTER V SERVITUDE

15. Any road under the Minister's or a municipality's management that is crossed or bordered by tracks for the Network's tramway, and any immovable under the Minister's or a municipality's authority that is deemed necessary by the Minister or municipality, as applicable, for the Minister's or municipality's purposes, are subject, without indemnity, to a servitude affecting the site required for the Network project or the operation, alteration or extension of the Network, from the making of an agreement specifying the terms and conditions of the servitude.

During the Network's project phase, the agreement is entered into by Ville de Québec, the Société de transport de Québec and, as applicable, the Minister or municipality. Once the Network is operational, the agreement is entered into by the Société and, as applicable, the Minister or municipality.

Once the agreement has been entered into, Ville de Québec and the Société may publish the servitude in the land register. Ville de Québec, during the Network's project phase, or the Société, once the Network is operational, is required to publish the servitude if

- (1) the management of the road devolves to the Minister or a municipality under 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 or municipality, as applicable, must inform the Société without delay, and must inform Ville de Québec during construction of the Network, of a devolution, closure or disposition referred to in the third 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 Network.

CHAPTER VI

AMENDING PROVISIONS

CHARTER OF VILLE DE QUÉBEC, NATIONAL CAPITAL OF QUÉBEC

16. The Charter of Ville de Québec, national capital of Québec (chapter C-11.5) is amended by inserting the following section after section 74.6:

“**74.7.** An immovable is protected by acquired rights against any provision of a regulation adopted under the Act respecting land use planning and development (chapter A-19.1) or under a designation with regard to land use planning and development provided for by this Charter, provided the immovable meets the following conditions:

(1) it constitutes the remainder of an immovable part of which was acquired by the city or the Société de transport de Québec for the project phase, or the operation, alteration or extension, of the structuring public transit network (Network) referred to in the Act respecting the Réseau structurant de transport en commun de la Ville de Québec (2019, chapter 15) or operated under the Act respecting public transit authorities (chapter S-30.01); and

(2) immediately before the acquisition, the immovable complied with the by-laws in force at that time or was protected by acquired rights.”

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

17. The Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) is amended by inserting the following after section 118.23:

“TITLE IV.1.1

“SPECIAL PROVISIONS APPLICABLE TO THE URBAN AGGLOMERATION OF QUÉBEC

“**118.23.1.** All accessory work necessary for the project phase, or the operation, alteration or extension, of the structuring public transit network (Network) referred to in the Act respecting the Réseau structurant de transport en commun de la Ville de Québec (2019, chapter 15) or operated under the Act respecting public transit authorities (chapter S-30.01) is a matter that concerns all related municipalities of the urban agglomeration of Québec, even if the

work is carried out in or on thoroughfares forming a road system other than the arterial road system of the urban agglomeration or on purely local water or sewer mains.

Related municipalities of the urban agglomeration of Québec may not, without the authorization of the central municipality during the Network's project phase, or of the Société de transport de Québec once the Network is operational, carry out work in places where work has already been carried out under the first paragraph. Nor may they, without such authorization, carry out work that, due to its proximity to the Network or its nature, could impact the Network."

ACT TO ENSURE SAFETY IN GUIDED LAND TRANSPORT

18. Section 4 of the Act to ensure safety in guided land transport (chapter S-3.3) is amended

(1) by inserting “, or to construction work concerning the tramway built by Ville de Québec under the Act respecting the Réseau structurant de transport en commun de la Ville de Québec (2019, chapter 15) or operated by the Société de transport de Québec under the Act respecting public transit authorities” at the end of the first paragraph;

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

“Despite the first paragraph, upon completion of all construction work and before permitting the operation of the works, Ville de Québec or the Société de transport de Québec, as applicable, shall transmit to the Minister a declaration by the engineer in charge of the work to the effect that he is satisfied that the construction work has been carried out in accordance with recognized engineering standards.”

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

19. Section 154 of the Act respecting public transit authorities (chapter S-30.01) is amended by adding the following paragraph at the end:

“If the transfer of ownership provided for in the first paragraph concerns land in the domain of the State, it is subject to the reserve provided for in section 75 of the Cultural Heritage Act (chapter P-9.002).”

20. Section 155 of the Act is amended

(1) by replacing “to the city” in the first paragraph by “to the clerk of the city”;

(2) by replacing “shall not, except for urgent repairs, issue a permit or certificate for a structure, alteration or repair in connection with that immovable” in the second paragraph by “concerned may not, except for urgent repairs, issue a permit or certificate or grant an authorization for a structure, alteration or repair in connection with such property”.

21. The Act is amended by inserting the following sections before section 163:

“162.1. In addition to what is provided for in section 4, the mission of the Société de transport de Québec is to operate a guided land transport enterprise, namely a tramway, in its area of jurisdiction.

The Société de transport de Québec may acquire any property required for the operation and alteration of its tramway guided land transport enterprise, dig a tunnel under any immovable regardless of its owner, and construct and operate any accessory works.

The Société de transport de Québec may also acquire any property required for any tramway extension. The tramway network may not be expanded at any time without the authorization of the Government.

“162.2. The Société de transport de Québec may expropriate, in its area of jurisdiction, any property necessary for its tramway guided land transport enterprise.

“162.3. Where underground construction work is undertaken, as of the commencement of the work and without other formality or indemnity but subject to an action for damages, the Société de transport de Québec shall become the owner of the underground volume occupied by the tunnel and of the area extending five metres outward from the interior concrete wall of the tunnel if the upper limit of the tunnel is at least 15 metres underground. In addition, the Société is deemed to hold a legal servitude established in favour of the volume occupied by the tunnel and limiting the stress that may be applied to the upper surface of the volume to 250 kilopascals.

However, the Société de transport de Québec shall, on the commencement of the work, notify the owner of the land of the work and of the provisions of this section. In the year following the completion of the work, the Société shall deposit in its archives a copy of a plan certified by the head of the department concerned, showing the horizontal projection of the tunnel. It shall register the plan in the registry office and the registrar shall receive the plan and make a notation in its respect in the land register.

If the transfer of ownership provided for in the first paragraph concerns land in the domain of the State, it is subject to the reserve provided for in section 75 of the Cultural Heritage Act (chapter P-9.002).

“162.4. Where the Société de transport de Québec orders, by resolution, the expropriation of a property or the establishment of a reserve for public purposes on the property, the secretary must without delay send a certified copy of the resolution to the clerk of the city concerned.

After receiving the resolution, the city concerned may not, except for urgent repairs, issue a permit or certificate or grant an authorization for a structure, alteration or repair in connection with such property. Such prohibition ceases six months after the date of adoption of the resolution.

No compensation may be granted for buildings erected or improvements or repairs, other than authorized urgent repairs, made to the immovable during the prohibition period. However, the Administrative Tribunal of Québec may grant an indemnity as provided for in Title III of the Expropriation Act (chapter E-24).

“162.5. No fee, duty, tax or cost of any nature, within the authority of a city, may be levied against the Société de transport de Québec for the issue of a certificate of approval, building permit or occupancy permit in respect of the tramway network.

“162.6. On producing its program of capital expenditures, the Société de transport de Québec shall include in it a specific part for capital expenditures relating to the tramway network for the same period.

Sections 134 and 135 apply with the necessary modifications.

“162.7. When the Société de transport de Québec plans to carry out work or works necessary for the pursuit of its mission provided for in section 162.1 and relating to the tramway network, the urban agglomeration council of Ville de Québec may, by by-law, allow such work or works to be carried out.

For that purpose, and despite any provision to the contrary, the purpose of the by-law is to enact the planning rules that the Société de transport de Québec must comply with in carrying out the work and works concerned. The by-law may not be adopted before the tabling, before the urban agglomeration council of Québec, of the report on a public consultation held by the Société, in accordance with a policy adopted by its board of directors, on the work or works to be allowed by the by-law.

That policy must provide that, at least seven days before the public consultation, a notice of the consultation must be published in a newspaper in the territory of the municipality and be posted on the land where the proposed work or works are to be carried out so as to be clearly noticeable and visible from the public road.”

CHAPTER VII**MISCELLANEOUS AND FINAL PROVISIONS**

22. The Railway Act (chapter C-14.1) does not apply to Ville de Québec when it is exercising its jurisdiction under section 2.

23. Any act done by Ville de Québec since 1 January 2018 in connection with the Network project is deemed to have been done under this Act.

24. At the request of the Minister of Transport, Ville de Québec and the Société de transport de Québec must provide the Minister with any document or information the Minister considers useful concerning the Network project or the operation of the Network.

25. The Minister of Transport must, not later than 45 days after 30 March and 30 September of each year and until the work for the Network project is completed, make public a progress report indicating whether, on each of those dates, the work is on schedule and within budget.

26. The Minister of Transport is responsible for the administration of this Act.

27. This Act comes into force on 19 June 2019.

2019, chapter 16

AN ACT TO IMPLEMENT CERTAIN RECOMMENDATIONS OF THE 20 AUGUST 2018 REPORT OF THE COMMITTEE ON THE REMUNERATION OF JUDGES AND JUSTICES OF THE PEACE FOR 2016–2019

Bill 20

Introduced by Madam Sonia LeBel, Minister of Justice

Introduced 11 April 2019

Passed in principle 5 June 2019

Passed 17 September 2019

Assented to 18 September 2019

Coming into force: 18 September 2019

Legislation amended:

Act respecting the Pension Plan of Management Personnel (chapter R-12.1)

Courts of Justice Act (chapter T-16)

Act to implement certain recommendations of the report of the committee on the remuneration of judges for 2016–2019 (2017, chapter 30)

Regulation amended:

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)

Explanatory notes

The purpose of this Act is to implement, with regard to the pension plan applicable to presiding justices of the peace, the National Assembly resolution of 6 February 2019 concerning certain recommendations of the 20 August 2018 report of the committee on the remuneration of judges and justices of the peace for 2016–2019.

The Act provides for a new time limit so that persons who held office as presiding justices of the peace at 31 December 2016 may apply for years and 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, judges of certain municipal courts and presiding justices of the peace.

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Explanatory notes (*cont'd*)

The Act also allows them, as well as persons who were appointed as presiding justices of the peace after 31 December 2016 and before 7 December 2017, to be entitled to a deferred life annuity payable at 65 years of age under the pension plan of judges of the Court of Québec, judges of certain municipal courts and presiding justices of the peace, following the transfer of the value of the benefits accrued to them under the Pension Plan of Management Personnel when they did not hold office as presiding justices of the peace or under other pension plans.

Lastly, the Act contains consequential amendments and includes miscellaneous and final provisions.



Chapter 16

AN ACT TO IMPLEMENT CERTAIN RECOMMENDATIONS OF THE 20 AUGUST 2018 REPORT OF THE COMMITTEE ON THE REMUNERATION OF JUDGES AND JUSTICES OF THE PEACE FOR 2016–2019

[Assented to 18 September 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

COURTS OF JUSTICE ACT

- 1.** Section 224.30 of the Courts of Justice Act (chapter T-16) is amended by replacing “1 September 2018” in the first paragraph by “16 March 2020”.
- 2.** The Act is amended by inserting the following section after section 224.30:

“224.30.1. A person whose years and parts of a year of service are credited under the pension plan provided for in this Part and under section 224.30 may have an amount corresponding to the value of the benefits accrued to the person under the Pension Plan of Management Personnel transferred to that pension plan, except for the benefits accrued in connection with the person’s holding office as a presiding justice of the peace after 29 June 2004. The value is established at 31 December 2016 under the third paragraph of section 224.30. The transfer gives entitlement to a deferred life annuity payable at 65 years of age, which shall be added to the pension accrued under the pension plan provided for in this Part.

The transfer application shall be made by 16 March 2020.

Retraite Québec shall determine the amount of the deferred pension at 31 December 2016 on the basis of the value established in the first paragraph and according to 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.

The deferred pension is indexed annually in accordance with the first paragraph of section 224.23, beginning on 1 January following the date on which it becomes payable.

Section 246.23.3 applies, with the necessary modifications, to the deferred pension.”

- 3.** Section 224.31 of the Act is amended by replacing “2 September 2018” by “17 March 2020”.

**ACT RESPECTING THE PENSION PLAN OF MANAGEMENT
PERSONNEL**

4. Section 211.2.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended

(1) by inserting “, except if an amount is transferred under section 224.30.1 of that Act” after “selected” in the first paragraph;

(2) by replacing “under this plan” in the second paragraph by “with regard to the benefits accrued under this plan for a period prior to holding office as a presiding justice of the peace, except if an amount is transferred under section 224.30.1 of that Act”.

**ACT TO IMPLEMENT CERTAIN RECOMMENDATIONS OF THE
REPORT OF THE COMMITTEE ON THE REMUNERATION OF
JUDGES FOR 2016–2019**

5. Section 32 of the Act to implement certain recommendations of the report of the committee on the remuneration of judges for 2016–2019 (2017, chapter 30) is amended, in the second paragraph,

(1) by replacing “1 September 2018” by “16 March 2020”;

(2) by replacing “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” by “, the second paragraph of section 147 and section 147.0.1 of the Act respecting Government and Public Employees Retirement Plan do not apply”.

6. Section 33 of the Act is amended by replacing “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” in the second paragraph by “, the second paragraph of section 147 and section 147.0.1 of the Government and Public Employees Retirement Plan do not apply”.

**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**

7. Section 9 of 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) is amended by inserting “section 224.30.1 or” after “transferred under” in the second paragraph.

8. Section 20 of the Regulation is amended by inserting “section 224.30.1 or” after “transferred under”.

MISCELLANEOUS AND FINAL PROVISIONS

9. Retraite Québec transfers, from the funds of the Pension Plan of Management Personnel to the Consolidated Revenue Fund, the amount established under section 224.30.1 of the Courts of Justice Act (chapter T-16). From 31 December 2016 until the date of the transfer, the amount bears interest, compounded annually, at the nominal rates of the actuarial economic assumptions of the actuarial valuation prepared in accordance with section 246.26 of that Act and on the basis of the data as at 31 December 2013. Those sums 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.

10. Despite the third paragraph of section 246.23.1 of the Courts of Justice Act, a person whose years and parts of a year of service are credited under section 224.30 of that Act may file a transfer application under section 246.23.1 of that Act not later than 16 March 2020.

However, such an application may not be filed with regard to benefits accrued under the Pension Plan of Management Personnel.

11. Despite the third paragraph of section 246.23.1 of the Courts of Justice Act, a person who was appointed as a presiding justice of the peace after 31 December 2016 and before 7 December 2017 may file a transfer application under that section not later than 16 March 2020.

12. 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 reviews or cancels the pension received under the Pension Plan of Management Personnel by a person whose application referred to in the first paragraph of that section is received before 2 September 2018 and whose date of retirement under the pension plan provided for in Part V.1 of the Courts of Justice Act is after that date of receipt but before 17 March 2020. Retraite Québec also reviews the pension amount received by that person under the pension plan provided for in that Part of the Courts of Justice Act.

The review or cancellation referred to in the first paragraph is carried out not later than 18 September 2020. Section 146.1, the second paragraph of section 147 and section 147.0.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) do not apply following such a review or cancellation.

13. To take into account a transfer made under section 224.30.1 or section 246.23.1 of the Courts of Justice Act, Retraite Québec reviews or cancels the pension received under a pension plan referred to in section 4 of the Act respecting Retraite Québec (chapter R-26.3) by a person who was appointed as a presiding justice of the peace before 7 December 2017 and 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 transfer application concerned. Retraite Québec also reviews the pension amount received by that person under the pension plan provided for in that Part of the Courts of Justice Act.

The review or cancellation referred to in the first paragraph is carried out within six months following the date of receipt of the transfer application concerned. Section 146.1, the second paragraph of section 147 and section 147.0.1 of the Act respecting the Government and Public Employees Retirement Plan do not apply following such a review or cancellation.

14. This Act comes into force on 18 September 2019.

2019, chapter 17

AN ACT TO FACILITATE THE PUBLIC ADMINISTRATION'S DIGITAL TRANSFORMATION

Bill 14

Introduced by Mr. Éric Caire, Minister for Government Digital Transformation

Introduced 4 April 2019

Passed in principle 4 June 2019

Passed 2 October 2019

Assented to 10 October 2019

Coming into force: 10 October 2019

Legislation amended: None

Explanatory notes

This Act aims to facilitate the public administration's digital transformation by prescribing rules applicable in the context of carrying out information resource projects designated as being of government-wide interest by the Conseil du trésor.

To that end, the Act allows the Government to designate the public bodies that are required to use and release personal information they hold to any person or body if such a use or release is necessary for carrying out an information resource project of government-wide interest. It also provides that the Government may entrust any function or responsibility related to the carrying out of such a project to a public body and provide for its remuneration.

The powers provided for by the Act apply despite any incompatible provision of an Act and may only be exercised within ten years of its coming into force. An order made under the Act is effective for a period of not more than five years for any given project, which the Government may extend for not more than two years.

The Act circumscribes which internal use and release of personal information may be made in the context of carrying out information resource projects designated as being of government-wide interest. It gives the Government the power to prescribe special rules for protection and requires the Government to prescribe such rules when there is a high level of reasonable expectation of privacy.

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Explanatory notes *(cont'd)*

The Act requires a public body responsible for the management of such a project to conduct an assessment of the privacy-related factors from the outset of the project and to send a copy of the assessment to the Commission d'accès à l'information. Such a body must also take appropriate measures to ensure the protection of personal information throughout the process of carrying out the project.

The Act sets out the reporting requirements regarding the use and release of personal information made in carrying out such a project.

The Act confers on the Commission d'accès à l'information the power to give its opinion on such a project, a draft regulation or a draft order involving the use and release of personal information.

Lastly, the Act establishes that the powers conferred on the Government must be exercised in a manner consistent with respecting the right to privacy and the principle of transparency, and with promoting public confidence in the public administration's development of technological solutions.



Chapter 17

AN ACT TO FACILITATE THE PUBLIC ADMINISTRATION'S DIGITAL TRANSFORMATION

[Assented to 10 October 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The purpose of this Act is to facilitate the public administration's digital transformation by prescribing rules applicable in the context of carrying out information resource projects of government-wide interest. It promotes the Administration's efficiency and effectiveness, and the implementation of the tools necessary for the provision of optimum public services.

The powers conferred by this Act must be exercised in a manner consistent with respecting the right to privacy and the principle of transparency and with promoting public confidence in the public administration's development of technological solutions.

2. In this Act, “public body” means a body referred to in section 2 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), and “information resource project of government-wide interest” means an information resource project designated as being of “government-wide interest” by the Conseil du trésor in accordance with the first paragraph of section 16.3 of that Act.

3. A public body that the Government may designate uses and releases the personal information it holds to any person or body when such a use or release is necessary for carrying out an information resource project of government-wide interest.

The Government may also entrust any function or responsibility related to carrying out such a project to a public body and provide for that public body's remuneration.

An order made under this section comes into force on the date of its publication in the *Gazette officielle du Québec* or on a later date specified in the order.

This section applies despite any incompatible provision of an Act, to the extent that the provision is specifically mentioned in the order made under this section.

4. The persons or bodies to whom personal information is released in accordance with the first paragraph of section 3 may only use or release it for the purposes of carrying out the information resource project of government-wide interest for which the information was obtained and must take the security measures necessary to ensure its protection.

5. Any body or person who intends to obtain a mandate or contract related to carrying out an information resource project of government-wide interest for which the use or release of personal information provided for in sections 3 and 4 applies must submit to an external audit aimed at ensuring compliance with the highest standards and best practices in matters of information security and protection of such information.

The Chair of the Conseil du trésor may determine the cases and circumstances in which the first paragraph does not apply and makes the criteria leading to the decision public.

6. The Government may, for the purposes of section 3, prescribe special rules for the protection of personal information.

However, the Government must prescribe such special rules when, for the purposes of section 3, there is a high level of reasonable expectation of privacy, unless a provision of an Act or a regulation already provides for such protection.

The rules prescribed under the second paragraph are to be published in the *Gazette officielle du Québec* within 15 days of their being prescribed.

7. The Government fixes the period during which an order made under section 3 is to have effect. Such a period may not exceed five years, which the Government may extend by not more than two years. Such an order ceases to have effect at the expiry of that period or, if it is earlier, on the date following the date on which all of the steps or stages for carrying out the information resource project of government-wide interest for which the order was made have been completed.

8. The Commission d'accès à l'information may give its opinion on an information resource project of government-wide interest, a draft regulation or a draft order involving the use or release of personal information referred to in section 3.

For the purposes of the second paragraph of section 6, the Commission d'accès à l'information may also give the Government its opinion on the nature of the personal information required for such a project, namely whether there is a high level of reasonable expectation of privacy.

9. The public body responsible for managing an information resource project of government-wide interest to which this Act applies must, from the outset of the project, when making any modification to it and until its completion, conduct an assessment of the project's privacy-related factors in accordance with the highest standards of the moment and keep those standards in its archives. It must also take appropriate measures to ensure that personal information is protected at each step or stage while the project is being carried out.

A copy of the assessment of privacy-related factors is sent within 30 days of its being prepared to the Commission d'accès à l'information, which may give its opinion, and posted on the website of the public body responsible for managing the project.

10. The public body responsible for managing an information resource project of government-wide interest must, each year, send to the Chair of the Conseil du trésor a report on the use and release of personal information referred to in section 3. It must, at the same time, send a copy of the report to the Commission d'accès à l'information. The public body must also send the Chair of the Conseil du trésor a final report on such a use or release as soon as possible after the close-out of such a project. The final report must be tabled in the National Assembly within 30 days after its receipt or, if the Assembly is not sitting, within 30 days of resumption.

The Chair of the Conseil du trésor determines by order the form and content of the reports referred to in the first paragraph and publishes, on the website of the Conseil du trésor, the following information concerning such a project:

(1) the name of the project and of the public body responsible for managing it;

(2) the names of the public bodies designated in accordance with the first paragraph of section 3 and the nature of the personal information concerned;

(3) the name of the public body to which the Government has entrusted a function or responsibility in accordance with the second paragraph of section 3 and the nature of that function or responsibility;

(4) a document attesting that all appropriate measures have been taken to ensure the protection of personal information; and

(5) a status report on the legislative amendments potentially required for implementation of the technological solution covered by the project.

The Government must, in accordance with the criteria it establishes, provide for a consultation period, at the end of the period provided for in the first paragraph, to establish whether an implementation Act is necessary, and the Government publishes its conclusions within the next 30 days.

- 11.** The powers conferred on the Government under section 3 may not be exercised after 10 October 2029.
- 12.** The Chair of the Conseil du trésor is responsible for the administration of this Act.
- 13.** This Act comes into force on 10 October 2019.

2019, chapter 18
**AN ACT RESPECTING REMUNERATED PASSENGER
TRANSPORTATION BY AUTOMOBILE**

Bill 17

Introduced by Mr. François Bonnardel, Minister of Transport

Introduced 20 March 2019

Passed in principle 5 June 2019

Passed 10 October 2019

Assented to 10 October 2019

Coming into force: 10 October 2020, except

(1) sections 93, 94, 98, 164 and 165, the provisions of Division I of Chapter XVII to the extent that they relate to offences under one of the preceding sections, sections 270, 271 and 286, the provisions of the first paragraph of section 287 other than those related to the payment of dues, and the provisions of the second paragraph of that section, sections 291, 294 to 298, 302, 304 and 309, which come into force on 10 October 2019;

(2) sections 248 and 250, which come into force on the date on which the sums that are credited to the Land Transportation Network Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28) and that are allocated to a financial assistance program established by the Minister of Transport to compensate, to the extent provided for by the program, the persons or groups holding, on 19 March 2019, a taxi owner's permit issued before 15 November 2000, are exhausted;

(3) section 249, which comes into force on the date that is one year after the date of publication of the notice provided for in section 289.

Legislation amended:

Automobile Insurance Act (chapter A-25)

Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4)

Highway Safety Code (chapter C-24.2)

Act respecting administrative justice (chapter J-3)

Tobacco Control Act (chapter L-6.2)

Act respecting the Ministère des Transports (chapter M-28)

Act to protect persons with regard to activities involving firearms (chapter P-38.0001)

Consumer Protection Act (chapter P-40.1)

Act respecting the Réseau de transport métropolitain (chapter R-25.01)

Act respecting the Société de l'assurance automobile du Québec (chapter S-11.011)

Act respecting public transit authorities (chapter S-30.01)

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Legislation amended: (cont'd)

Transport Act (chapter T-12)

Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (2018, chapter 18)

Legislation repealed:

Act respecting transportation services by taxi (chapter S-6.01)

Regulations amended:

Regulation respecting insurance contributions (chapter A-25, r. 3.3)

Regulation respecting road vehicle registration (chapter C-24.2, r. 29)

Regulation respecting licences (chapter C-24.2, r. 34)

Regulation to amend the Taxi Transportation Regulation, in the area of electrification of taxi transportation in the territory of the island of Montréal (Order in Council 1365-2018 (2018, G.O. 2, 5087A))

Explanatory notes

The purpose of this Act is to monitor and control remunerated passenger transportation by automobile to ensure the safety of passengers and the transparency of fares in keeping with the principles of sustainable development, carbon footprint reduction, and fairness. It also aims to promote access for persons with disabilities to transportation by automobile, as well as the emergence of technological means and mobility modes.

More particularly, remunerated passenger transportation by automobile must be offered and provided using qualified automobiles driven by qualified drivers, except in the case of certain specified types of transportation. A person may qualify as a driver and an automobile may qualify to be used for passenger transportation either by being authorized accordingly by the Société de l'assurance automobile du Québec or by being registered with an operator of a transportation system authorized by the Commission des transports du Québec. The terms and conditions subject to which drivers and automobiles may be so registered or authorized are set out.

The Act establishes a framework governing the authorization, by the Commission, of such transportation systems. A transportation system is made up of several drivers and automobiles under the responsibility of a legal person who is the system operator. Among other things, the Act confers on system operators the responsibility of monitoring the drivers and automobiles registered with them.

Persons who provide trip request dispatch services must be registered with the Commission.

The Act defines the obligations to which qualified drivers, owners of qualified automobiles, operators and dispatchers are bound.

Provisions on the determination of fares and other fees that may be required from customers are included. Among other things, the Act requires that a fare be calculated in accordance with the rates established by the Commission, unless the trip request is made by certain technological means that allow the customer to be informed of the maximum fare and to agree to it before a driver is informed of the trip request. The amounts that may be required annually to maintain an authorization granted by the Société or Commission are also determined.

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Explanatory notes (*cont'd*)

The Act reserves the name “taxi” for automobiles used to offer or provide passenger transportation for which the trip fare is calculated, in any circumstances or at the customer’s request, in accordance with the rates established by the Commission. It provides, in particular, that only a taxi may provide a trip when the driver is hailed, when the trip is otherwise requested person to person, or when it is requested by means of a telephone call. The Act also proposes a variety of special terms applicable to shared transportation and carpooling. Furthermore, it promotes the rollout and availability of automobiles adapted for persons with disabilities and the electrification of remunerated passenger transportation by automobile.

In addition, the Act establishes a Québec-wide panel whose purpose is to foster concerted action between the main stakeholders in the remunerated passenger transportation by automobile industry.

Provisions relating to inspections and investigations, penal provisions, and monetary administrative penalties are included. The Act also contains provisions ensuring compliance with principles of procedural fairness for decisions made by the Société and the Commission and gives a person or group who is the subject of an unfavourable decision the possibility to contest it before the Administrative Tribunal of Québec.

The Government is given the power to delegate the application of certain provisions to certain bodies, including municipalities, public transit authorities and the Autorité régionale de transport métropolitain. Ville de Montréal is granted jurisdiction to exercise certain powers that may be delegated to such a body.

Lastly, the Act respecting transportation services by taxi is repealed and various consequential amendments are made. Transitional provisions are included with regard to such matters as the payment of dues allocated to the financing of a program to compensate the persons or groups holding a taxi permit on 19 March 2019, certain permits that have already been issued, and remunerated passenger transportation services whose implementation was authorized by a pilot project.



Chapter 18

AN ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

[Assented to 10 October 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSES, DEFINITIONS AND OTHER INTRODUCTORY PROVISIONS

1. The purpose of this Act is to monitor and control remunerated passenger transportation by automobile, in order to ensure the safety of passengers and the transparency of fares in keeping with the principles of sustainable development, carbon footprint reduction, and fairness among

(1) the various ways to organize the transportation, regardless of whether it is offered as part of a transportation system;

(2) the various means used to distribute trip requests, whether by mobile application or otherwise; and

(3) the various modes that can be used to offer this transportation, particularly in the case of transportation by taxi, carpooling or shared transportation.

In addition, the Act aims to promote access for persons with disabilities to transportation by automobile, including that offered by way of an adapted automobile, as well as the emergence of technological means and mobility modes.

2. The Société de l'assurance automobile du Québec, the Commission des transports du Québec and the persons responsible for verifying compliance with this Act, through the functions and powers assigned to them respectively under this Act, monitor and control remunerated passenger transportation by automobile.

3. Passenger transportation by automobile within the meaning of this Act is provided when a person, the passenger, is carried by means of a motor vehicle, other than a bus or a minibus, driven by another person, the driver.

For the purposes of the first paragraph, “motor vehicle”, “bus” and “minibus” have the meaning assigned by the Highway Safety Code (chapter C-24.2).

4. An adapted automobile is one that meets the following conditions:

(1) unless otherwise prescribed by government regulation, it is fitted to carry at least one person in a wheelchair;

(2) it is equipped with

(a) a wheelchair access ramp or a platform lift;

(b) a restraining device, determined by government regulation, to keep each wheelchair in place; and

(c) safety belts for each wheelchair, consisting of a shoulder belt and a lap belt; and

(3) any other condition prescribed by such a regulation.

5. A transportation system is made up of several drivers and several automobiles under the responsibility of a legal person who agrees to be the operator and who either carries out the functions of dispatcher and keeper of the register in which the drivers and automobiles are registered or sees to it that those functions are carried out by suppliers.

6. A dispatcher means anyone who distributes trip requests to drivers via a natural person and a technological means that does not require the intervention of such a person, or via either of those ways.

When an employee distributes trip requests, the employer is deemed to be the dispatcher.

7. Any passenger transportation by automobile must, when remunerated, be offered and provided using a qualified automobile driven by a qualified driver, except in the case of transportation that is exempted under Chapter XVI.

Transportation is remunerated when it allows anyone to earn income, even if it is insufficient to make a profit.

For the purposes of this Act, transportation that is offered also includes that which is provided, unless the context indicates a different meaning.

8. A qualified driver is a natural person who, as the case may be,

(1) is authorized by the Société, under Division I of Chapter II, to be a driver; a person so authorized is called an “authorized driver”; or

(2) is registered with the operator of a transportation system authorized by the Commission under Chapter III; a person so registered is called a “registered driver”.

9. A qualified automobile is one that, as the case may be,

(1) is authorized by the Société under Division II of Chapter II; an automobile so authorized is called an “authorized automobile”; or

(2) is registered with the operator of a transportation system authorized by the Commission under Chapter III; an automobile so registered is called a “registered automobile”.

CHAPTER II

DRIVER AND AUTOMOBILE AUTHORIZATION

DIVISION I

DRIVERS

10. The Société authorizes a person to be a driver when he or she files an admissible authorization application with it and complies with the following conditions:

(1) the person has held a driver’s licence of an appropriate class in accordance with the Highway Safety Code and the regulations for at least 12 months, and was not under a sanction described in section 106.1 of that Code in the 12 months preceding the application or at the time the application was filed;

(2) the person has completed training on safety, transportation of persons with disabilities, and the other subjects prescribed by regulation of the Minister and has done so in accordance with the conditions prescribed by that regulation;

(3) the person can understand, speak and read French;

(4) the person has passed an examination on the subject matters to be covered by the training, the conditions and content of which are established by regulation of the Minister;

(5) the person’s driver’s licence is not subject to the condition of driving a road vehicle mandatorily equipped with an alcohol ignition interlock device approved by the Société;

(6) no authorization granted to the person under this Act is suspended at the time the authorization application is filed or was cancelled, except at the person’s request in the five years preceding that time; and

(7) the person has no judicial record related to the aptitudes required and appropriate conduct to be a driver of an automobile for the purpose of offering passenger transportation.

11. The following are judicial record entries related to the aptitudes required and appropriate conduct to be a driver of an automobile for the purpose of offering passenger transportation:

(1) a finding of guilt, within the five years preceding the application, for a criminal offence under any of sections 220, 221, 236, 320.13, 320.14, 320.15, 320.16, 320.17 and 320.18 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) committed with a road vehicle, unless a pardon has been obtained, or a proceeding still pending for any of those offences;

(2) a finding of guilt, within the five years preceding the application, for an offence under any of sections 5 to 7 of the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19) or any of sections 9, 10, 11 and 14 of the Cannabis Act (Statutes of Canada, 2018, chapter 16), unless a pardon has been obtained, or a proceeding still pending for any of those offences; and

(3) a finding of guilt for a criminal offence, other than an offence referred to in paragraphs 1 and 2, which, in the opinion of the Société, is related to those aptitudes and that conduct, unless a pardon has been obtained, or a proceeding still pending for such an offence.

12. The applicant must submit the following information in the authorization application:

(1) his or her name and contact information;

(2) where applicable, the grounds on which the applicant considers that his or her judicial record entries, other than those referred to in paragraphs 1 and 2 of section 11, are unrelated to the aptitudes required and appropriate conduct to be a driver of an automobile for the purpose of offering passenger transportation; and

(3) any other information that may be determined by government regulation.

13. The applicant must file the authorization application together with

(1) the documents certifying that he or she has completed the training referred to in paragraph 2 of section 10 and has passed the examination referred to in paragraph 4 of that section;

(2) either the certificate of no judicial record or the judicial record list issued by a police force under section 14;

(3) any other document that may be determined by government regulation; and

(4) the fees determined by regulation of the Société.

14. Police forces in Québec are required to issue one of the following documents to a person requesting it, as applicable:

(1) a document certifying that databases available to them do not contain information that establishes that the person has a judicial record, including any proceedings still pending; this document is called a “certificate of no judicial record”; or

(2) a list of all of the entries on the person’s judicial record including any proceedings still pending; the list is called a “judicial record list”.

The Government prescribes, by regulation, the form of those documents and the fees payable for their issue.

15. Authorization applications that do not include the information prescribed by section 12 or that are not filed together with the documents and fees prescribed by section 13 are inadmissible.

Applications are also inadmissible if an applicant has a judicial record entry referred to in paragraph 1 or 2 of section 11.

16. The Société examines authorization applications; it must refuse to grant an application when it becomes aware that the applicant does not meet one of the conditions set out in paragraphs 1, 3, 5 and 6 of section 10 or when it considers that the applicant has a judicial record entry referred to in paragraph 3 of section 11.

However, before determining whether the applicant has such a record entry, the Société must consult the judicial record evaluation committee with respect to the relation between the judicial records and the aptitudes required and appropriate conduct to be a driver of an automobile for the purpose of offering passenger transportation.

17. The Minister establishes the judicial record evaluation committee. The committee is composed of one member designated by the Société, one member designated by the Commission and one member designated by the Minister. Those members are, respectively, personnel of the Société, the Commission and the Ministère des Transports.

The committee also includes a member designated in accordance with the second paragraph of section 212.

At least one of the committee members must be a lawyer or a notary.

18. When the Société grants an authorization application, it issues the applicant a permit certifying that the applicant is an authorized driver.

The permit must contain a photograph of the driver taken by the Société and bear a number. The content of the permit as well as its form and the intervals at which the photograph must be updated are determined by government regulation.

19. When the Société refuses to grant an authorization application, it notifies the applicant in writing of its decision.

Before refusing to grant its authorization, the Société must notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the applicant in writing and grant the latter at least 15 days to submit observations.

DIVISION II

AUTOMOBILES

20. An automobile is authorized by the Société when its owner files an admissible authorization application with the Société and the following conditions are met:

(1) the automobile

(a) is a passenger vehicle within the meaning of section 4 of the Highway Safety Code,

(b) is not equipped with an alcohol ignition interlock device approved by the Société,

(c) if the kilometrage indicated on its odometer or its age, determined based on the model year, exceeds the limits prescribed by government regulation, has undergone a mechanical inspection by a person authorized by the Société under section 520 of the Highway Safety Code, in accordance with the standards and procedures established by the regulation made for the purposes of section 522 of the Code, following which a mechanical inspection certificate was issued stating that the automobile is in conformity with that Code, and

(d) is equipped with a real-time geolocation device recognized by the Minister and complies with the other conditions prescribed by government regulation;

(2) the owner has met all the requirements necessary for the proper registration of the automobile and obtaining the right to put it into operation; and

(3) no authorization granted under this Act, for an automobile belonging to the owner or, as applicable, for a transportation system of which the owner was the operator is suspended at the time the authorization application is filed or was cancelled except at the owner's request in the five years preceding that time.

The provisions of this Act that apply to the owner of an automobile also apply to any person who acquires or possesses an automobile under a title involving a condition or term giving the person the right to become the owner thereof, or under a title giving the person the right to use it as owner thereof charged to deliver over. They also apply to every person who leases an automobile for a period of not less than one year.

21. The Minister recognizes a real-time geolocation device if it transmits the following data at intervals of not more than five seconds and in accordance with the other conditions prescribed by government regulation:

(1) data making it possible to

(a) locate the automobile being used to offer remunerated passenger transportation and track its position;

(b) identify the automobile equipped with the device; and

(c) determine whether the automobile equipped with the device is being used to offer remunerated passenger transportation and, if so, whether it is providing a trip; and

(2) any other data prescribed by government regulation.

The conditions referred to in the first paragraph must ensure that passengers remain anonymous; in particular, the places where the trips start and end must be indicated at a point situated 50 metres from those places or at the closest intersection, whichever is closest.

The Minister publishes a list of the geolocation devices the Minister recognizes on the Minister's department's website.

22. The owner must include the following information in the authorization application relating to the automobile:

(1) the owner's name and contact information;

(2) the automobile's licence plate number and the kilometrage indicated on its odometer; and

(3) any other information that may be determined by government regulation.

23. The owner must file the authorization application together with any document that may be determined by government regulation and any fees determined by a regulation of the Société.

24. Authorization applications that do not include the information required under section 22 or that are not filed together with the insurance contribution determined under section 151.3.1 of the Automobile Insurance Act (chapter A-25) and the documents and fees required under section 23 are inadmissible.

Applications for automobiles that are equipped with an alcohol ignition interlock device approved by the Société are also inadmissible.

25. The Société examines authorization applications; it must refuse to grant an application if it becomes aware that the automobile does not meet one of the conditions set out in subparagraphs *a*, *c* and *d* of subparagraph 1 of the first paragraph of section 20 or if it becomes aware that the owner does not meet one of the conditions set out in subparagraphs 2 and 3 of that paragraph.

26. When the Société grants an authorization application, it issues to the owner a document certifying that the automobile is authorized.

The Société also issues to the owner the accessory prescribed by government regulation to visibly identify whether the authorized automobile is being used to offer remunerated passenger transportation.

27. When the Société refuses to grant an authorization application, it notifies the owner of the automobile that is the subject of the application in writing of its decision.

Before refusing to grant its authorization, the Société must notify the prior notice prescribed by section 5 of the Act respecting administrative justice to the owner in writing and grant the latter at least 15 days to submit observations.

CHAPTER III

TRANSPORTATION SYSTEM

DIVISION I

TRANSPORTATION SYSTEM AUTHORIZATION

28. A transportation system is authorized by the Commission when the legal person who wishes to be its operator files an admissible authorization application with the Commission and the following conditions are met:

(1) the applicant demonstrates to the Commission that, taking into consideration the size of the proposed system, the applicant will be capable of performing the obligations that will be incumbent on it as operator, in particular as regards

(a) adequate human and material resources to be devoted to monitoring the activities of the proposed system, the registered drivers and automobiles, the owners of registered automobiles and the dispatcher or keeper of the register whose services the applicant will retain, where applicable, and

(b) the measures the applicant intends to take to prevent and repress any failure to comply with the provisions applicable to those activities, persons, automobiles and service suppliers;

(2) the applicant's directors and officers or any other person that may be determined by government regulation meet the following conditions:

(a) they have the knowledge or experience relevant to the competent performance of the obligations that will be incumbent on the applicant as system operator, and

(b) they have no judicial record related to the aptitudes required and appropriate conduct for participating in the operation of a transportation system;

(3) no authorization granted under this Act by the Société or the Commission for an automobile belonging to the applicant or for a transportation system of which the applicant was the operator is suspended at the time the authorization application is filed or was cancelled except at the applicant's request in the five years preceding that time; and

(4) the applicant has not failed to pay a sum payable under this Act.

For the purposes of subparagraph 2 of the first paragraph, "officer" means the applicant's president, chief executive officer, chief operating officer, chief financial officer and secretary or any person holding a similar position, as well as any person designated as an officer by a resolution of the applicant's board of directors.

29. A judicial record entry related to the aptitudes required and appropriate conduct for participating in the operation of a transportation system is a finding of guilt for a criminal offence that, in the opinion of the Commission, is related to those aptitudes and that conduct, unless a pardon has been obtained, or a proceeding still pending for such an offence.

30. An applicant must submit the following information in the authorization application relating to the proposed transportation system:

(1) its name, the name it intends to use in Québec, and the name of the system if different;

(2) the address of its head office and, if the latter is not in Québec, the proposed address of its establishment in Québec;

(3) a description of its financial structure;

(4) a description of the proposed transportation system, that is,

(a) where applicable, the boundaries of the proposed service territory in Québec,

(b) where applicable, the name and contact information of any dispatcher whose services the applicant will retain,

(c) where applicable, the name and contact information of the keeper of the register whose services the applicant will retain,

(d) the maximum number of drivers that may be registered,

(e) the maximum number of automobiles that may be on duty at the same time,

(f) the human and material resources that will be devoted to monitoring the activities of the proposed system, the registered drivers and automobiles, the owners of registered automobiles and the dispatcher or keeper of the register whose services the applicant will retain, where applicable, and

(g) the measures the applicant intends to take to prevent and repress any failure to comply with the provisions applicable to those activities, persons, automobiles and, if applicable, service suppliers;

(5) where applicable, the grounds on which any person referred to in subparagraph 2 of the first paragraph of section 28 considers that his or her judicial record entries are unrelated to the aptitudes required and appropriate conduct for participating in the operation of a transportation system;

(6) a description of any accessory required to identify the registered automobiles as being part of the system, including a reproduction of the accessory; and

(7) any other information that may be determined by government regulation.

31. The applicant must file the authorization application together with

(1) a list of the names and contact information of the persons referred to in subparagraph 2 of the first paragraph of section 28;

(2) the résumé of each of those persons;

(3) either the certificate of no judicial record or the judicial record list issued by a police force under section 14 concerning all those persons;

(4) where applicable, a reproduction of the applicant's audited financial statements for its most recent fiscal year ended;

(5) a business plan for a minimum of three years describing

(a) the applicant's involvement in the proposed transportation system,

(b) all means to solicit drivers and obtain the automobiles necessary for the system, and

(c) any means used to distribute trip requests among drivers, including the means that allows the person requesting the trip to be informed of the maximum fare in writing and to agree to it prior to the driver being notified of the trip request;

(6) any other document that may be prescribed by government regulation; and

(7) the fees for examining the application and the duties determined by the regulation.

32. Authorization applications that do not include the information prescribed by section 30 or which are not filed together with the documents, fees and duties prescribed by section 31 are inadmissible.

33. The Commission examines authorization applications. It may require from the applicant, within the time and in the manner it determines, any document or additional information it considers necessary for the examination of the application. Similarly, it may require any modification to the application filed with it which it considers necessary for the applicant to be able to comply with the obligations that will be incumbent on it as transportation system operator.

The Commission hears the applicant if the applicant requests it.

34. The Commission must refuse to grant an authorization application if

(1) it becomes aware that the applicant does not meet one of the conditions set out in subparagraphs 3 and 4 of the first paragraph of section 28;

(2) it considers that the applicant fails to demonstrate that it is capable of complying with the obligations that will be incumbent on it as transportation system operator; or

(3) it considers that a person referred to in subparagraph 2 of the first paragraph of section 28 has a judicial record related to the aptitudes required and appropriate conduct for participating in the operation of a transportation system.

However, before determining whether such a person has such a judicial record, the Commission must consult, concerning that relation, the judicial record evaluation committee referred to in section 17.

35. When the Commission grants an application, it issues a document to the applicant certifying that the transportation system is authorized.

In addition to the date and time the authorization is granted, the document contains the following information, as specified in the application:

(1) where applicable, the boundaries of the service territory, and the name and contact information of the dispatcher and of the keeper of the register;

(2) the maximum number of drivers that may be registered;

(3) the maximum number of automobiles that may be on duty at the same time;

(4) the human and material resources that will be devoted to monitoring the activities of the system, the registered drivers and automobiles, the owners of registered automobiles and the dispatcher or keeper of the register whose services the applicant will retain, where applicable; and

(5) the measures the applicant intends to take to prevent and repress any failure to comply with the provisions applicable to those activities, persons, automobiles and service suppliers.

The applicant becomes, as of the date and time shown in that document, the operator of the authorized transportation system.

36. When the Commission refuses to grant an application, it notifies the applicant in writing of its decision.

Before refusing to grant its authorization, the Commission must notify the prior notice prescribed by section 5 of the Act respecting administrative justice to the applicant in writing and grant the latter at least 15 days to submit observations.

37. When the fare of a trip made as part of the transportation system is collected electronically, on behalf of the drivers registered with the system operator, by the operator or a supplier whose services the operator retains, the operator or, if applicable, the supplier must enter into an agreement with the Minister of Finance to ensure compliance with government requirements regarding taxation.

The Minister of Revenue may, on such conditions the Minister determines, exempt an operator or supplier or a class of operators or suppliers from the requirement set out in the first paragraph. The Minister may, however, cancel the exemption or modify the conditions.

38. No transportation system may be operated unless

(1) where applicable, the agreement under section 37 was entered into in relation to that system; and

(2) the operator holds a liability insurance contract under section 84 of the Automobile Insurance Act guaranteeing compensation for property damage caused by the automobiles used by the drivers registered with the operator.

The documents listed below are, without delay, sent to the Commission by the following persons:

(1) the Minister of Finance sends a notice of the conclusion of the agreement under section 37; and

(2) the operator sends a reproduction of the insurance certificate certifying the insurance contract referred to in subparagraph 2 of the first paragraph.

39. The liability insurance contract the operator is required to hold must comply with any condition or restriction the Autorité des marchés financiers may impose. The provisions of Title III of the Automobile Insurance Act applicable to owners apply to operators, with the necessary modifications.

40. A change to a transportation system, including to its operator's activities or, as applicable, to those of a supplier whose services the operator retains, may not be made without first obtaining from the Commission a new authorization to replace the system's authorization,

(1) where the change is incompatible with the authorization issued; or

(2) in any other case that may be prescribed by government regulation.

Despite sections 30 and 31, the operator is then required to include in the application only the information that differs from that included in the previous authorization application, with the same applying to the documents it must file with the application. The other provisions of this division apply to the application for a new authorization, with the necessary modifications.

An authorization granted by the Commission may not be the subject of a change.

41. The Commission must establish and keep up to date a register of transportation system operators that includes the following information for each of them:

(1) its name, the name it uses in Québec if different, the address of its head office and, if its head office is not in Québec, the address of its establishment in Québec;

(2) the information prescribed in subparagraphs 1 to 3 of the second paragraph of section 35; and

(3) any other information that may be prescribed by government regulation.

The information contained in the register of transportation system operators is public. The Commission must promptly publish the register on its website.

DIVISION II**REGISTRATION OF DRIVERS AND AUTOMOBILES**§1. — *Judicial record evaluation*

42. A person must, for the purpose of registering as a driver with a transportation system operator, obtain from a police force in accordance with section 14 either a certificate of no judicial record or a judicial record list.

43. The person to whom a police force issued a judicial record list that does not include any offence referred to in paragraphs 1 and 2 of section 11 may apply, in writing, to the Société to issue a certificate of no judicial record related to a driver's aptitudes and conduct.

44. Applicants must submit the following information in their application filed under section 43:

(1) their name and contact information;

(2) the grounds on which they consider that their judicial record entries are unrelated to the aptitudes required and appropriate conduct to be a driver of an automobile for the purpose of offering passenger transportation; and

(3) any other information that may be prescribed by government regulation.

The judicial record list, and the fees prescribed by a regulation of the Société, must be filed together with the application.

45. Applications that do not contain the information referred to in section 44 or that are not filed together with the judicial record list and fees referred to in that section are inadmissible.

46. The Société examines the applications.

The Société must refuse to grant an application if it considers that an applicant's judicial record entries are related to the aptitudes required and appropriate conduct to be an automobile driver for the purpose of offering passenger transportation. Otherwise, it issues to the applicant a certificate of no judicial record related to a driver's aptitudes and conduct.

However, the Société must, before determining whether an applicant's judicial record entries are so related, consult, concerning that relation, the judicial record evaluation committee referred to in section 17.

Before refusing to grant the application, the Société must notify the prior notice prescribed by section 5 of the Act respecting administrative justice to the applicant in writing and grant the latter at least 15 days to submit observations.

§2.—*Registration with an operator*

47. A transportation system operator may register a person as a driver once it has ascertained that the person satisfies the conditions set out in paragraphs 1 to 5 of section 10 and that the person has sent the operator a reproduction of the following documents:

(1) the permit issued to him or her by the Société under section 18 or one of the following documents, issued within the three months preceding the registration:

(a) a certificate of no judicial record issued by a police force under subparagraph 1 of the first paragraph of section 14, or

(b) a certificate of no judicial record related to a driver's aptitudes and conduct issued by the Société under section 46; and

(2) any other document that may be prescribed by government regulation.

48. A transportation system operator must provide to every driver it registers a document containing a photograph of the driver and a reference that allows passengers to identify the driver as being part of the system. The photograph must be updated in accordance with the intervals prescribed for a photograph appearing on a permit issued under section 18.

The operator is not required to provide such a document if, as part of the system, all trips may be requested only by a technological means displaying, at all times between the trip request and the end of the trip, the photograph of the driver and a reference that allows the driver to be identified as being part of the system. The first paragraph applies to any update of the photograph.

49. A transportation system operator may register an automobile once it has ascertained that the automobile satisfies the conditions set out in subparagraphs 1 and 2 of the first paragraph of section 20.

If the automobile must undergo the mechanical inspection prescribed by subparagraph *c* of that subparagraph 1, the operator may not register the automobile without having obtained a reproduction of the mechanical inspection certificate issued under section 527 of the Highway Safety Code stating that the automobile is in conformity with the Code.

50. A transportation system operator must pay to the Société the insurance contribution determined under section 151.3.1 of the Automobile Insurance Act.

The Government determines, by regulation, the terms of payment for the insurance contribution, including the date on which it becomes payable and the intervals at which it must be paid.

51. A transportation system operator must provide automobile owners it registers with the following accessories:

(1) any accessory required to identify the registered automobile as being part of the system; and

(2) the accessory prescribed by government regulation that makes it possible to identify whether the registered automobile is being used to offer remunerated passenger transportation.

An accessory referred to in subparagraph 1 of the first paragraph must not, in the opinion of the Commission, create confusion with that used for another transportation system. The nature and characteristics of such an accessory may be prescribed by government regulation.

52. A transportation system operator must see to it that a register containing the information prescribed by government regulation and pertaining to registered drivers and automobiles is kept.

The conditions and procedures for keeping and preserving the register, for sharing the information it contains with the Société and the Commission and for access to it by persons acting as inspectors for the purposes of this Act are prescribed by government regulation; the conditions and procedures may, among other things, vary according to the nature and operation of the transportation system concerned or the type of register.

CHAPTER IV

OBLIGATIONS OF QUALIFIED DRIVERS AND QUALIFIED AUTOMOBILE OWNERS

DIVISION I

GENERAL PROVISIONS

53. Qualified drivers who do not own the qualified automobile they use to offer remunerated passenger transportation must have in their possession, when offering such passenger transportation, a reproduction of the contract by which the owner entrusts them with the care or control of the automobile.

54. Qualified drivers must affix to the qualified automobile they use to offer remunerated passenger transportation the accessory prescribed by government regulation, provided to owners by the Société or the operator the automobile is registered with, which makes it possible to identify whether the authorized automobile is being used to offer remunerated passenger transportation.

55. Qualified drivers must conduct a basic inspection of the qualified automobile they use to offer remunerated passenger transportation before their first daily use of the automobile for that purpose.

In addition, when offering such transportation, drivers must have a document in their possession showing that such inspection was conducted.

The inspection procedures and the content of the document are prescribed by government regulation.

56. When qualified drivers use an automobile whose kilometrage on the odometer or whose age, determined based on the model year, exceeds the limits prescribed by government regulation, to offer remunerated passenger transportation, they must have in their possession a reproduction of the most recent mechanical inspection certificate issued under section 527 of the Highway Safety Code.

57. Qualified drivers must ensure that the real-time geolocation device a qualified automobile is equipped with is functioning at all times when they use the automobile to offer remunerated passenger transportation.

Such drivers are required to enter in the device, in a timely manner, any data referred to in section 21 that is missing.

58. Qualified drivers may not use a qualified automobile to offer remunerated passenger transportation in the following cases:

- (1) when the car body or passenger compartment is not clean;
- (2) when they notice that the automobile has a defect or that the equipment added to it, in particular the real-time geolocation device, the taximeter and the domelight, if any, is defective;
- (3) when the mechanical inspection certificate referred to in section 56 indicates that the automobile has a defect; and
- (4) when they receive a notice of defect concerning the automobile issued by a vehicle manufacturer in accordance with the Motor Vehicle Safety Act (Statutes of Canada, 1993, chapter 16) or when the automobile owner or the operator informs them of the receipt of such a notice.

However, in the case of a minor defect, the automobile may be used provided that the repair is made within 48 hours.

For the purposes of this Act, minor and major defects are those prescribed by a regulation made under Chapter I of Title IX of the Highway Safety Code.

59. Qualified drivers who notice that the qualified automobile they use to offer remunerated passenger transportation, or the equipment added to it, has a defect must notify the owner without delay.

The form and content of the notice are prescribed by government regulation; drivers must have a reproduction of the notice in their possession when offering remunerated passenger transportation, until such time as the automobile has been repaired.

60. When offering remunerated passenger transportation, qualified drivers of a qualified automobile having undergone a repair for a major defect must have in their possession the report from a certified mechanic certifying that the repair was made in accordance with standard practice.

For the purposes of this Act, a certified mechanic means a person who meets the conditions prescribed by government regulation.

61. Qualified drivers must reserve the trip exclusively for a single passenger, or more than one passenger when the trip request is for those passengers.

However, qualified drivers may offer to transport more than one passenger having separately requested a trip to the same destination or to several destinations along the same route, provided the trip meets either of the following conditions:

(1) it is requested by a technological means allowing each passenger to agree in writing and in advance to share the cost of the trip; or

(2) it is provided on a predetermined route that includes more than one stop and according to a pre-established schedule even when there are no passengers on board and without a passenger deciding on the trip.

Drivers must offer to transport more than one passenger when the transportation is offered in accordance with an agreement entered into with a municipality, an intermunicipal board or another public body exercising the jurisdiction conferred on it by law as regards shared transportation.

62. Despite any provision of this chapter, qualified drivers are not required to have in their possession a document provided for by those provisions when it is available, in accordance with the terms and conditions prescribed by government regulation, to persons acting as inspectors or investigators for the purposes of this Act.

DIVISION II

SPECIAL PROVISIONS FOR DRIVERS AUTHORIZED BY THE SOCIÉTÉ

63. Authorized drivers must display the permit issued by the Société under section 18 in full view of passengers in the authorized automobile they use to offer remunerated passenger transportation.

Drivers must also, in the same circumstances, have in their possession the document issued by the Société under section 26.

64. Authorized drivers must, every two years from the date prescribed by government regulation, which must be within 24 months following the date on which the Société granted them its authorization, send the Société either their certificate of no judicial record or their judicial record list issued by a police force under section 14.

Where applicable, drivers must file with the certificate or list a document setting out the grounds on which they consider that a criminal offence, other than an offence referred to in paragraph 1 or 2 of section 11, of which they were found guilty or for which they are the subject of a proceeding still pending, is unrelated to the aptitudes required and appropriate conduct to be a driver of an automobile for the purpose of offering passenger transportation.

DIVISION III

SPECIAL PROVISIONS FOR DRIVERS REGISTERED WITH AN OPERATOR

65. Drivers registered with the operator of a transportation system may offer remunerated passenger transportation by automobile as part of that transportation system.

Drivers are then required to use an automobile registered with that operator.

66. The starting point of trips provided by drivers registered with a transportation system operator must be within the boundaries of the service territory defined, where applicable, in the authorization granted for the system.

However, the starting point of a trip may be outside that territory in a case where the registered automobile used to provide it is returning to that territory after leaving it to provide a trip.

67. Registered drivers must display the document identifying them as being part of the transportation system and provided for in the first paragraph of section 48 in full view of passengers in the registered automobile they use to offer remunerated passenger transportation.

Drivers are not required to do so if, under the second paragraph of that section, the operator which they are registered with is not required to provide them with such a document.

68. When using an automobile registered with a transportation system operator to offer remunerated passenger transportation, registered drivers must, according to the terms and conditions that may be determined by government regulation, affix to the automobile the accessory required to identify it as being part of the system and which the operator was required to provide to the drivers.

69. In addition to notifying the owner of the automobile, registered drivers must, in the cases referred to in section 59, send the notice provided for in that section to the transportation system operator with which the automobile is registered.

70. Registered drivers must, every two years following the date of their registration with an operator, send the operator either the certificate of no judicial record concerning them issued by a police force under subparagraph 1 of the first paragraph of section 14 or the certificate of no judicial record related to the drivers' aptitudes and conduct issued by the Société under section 46.

DIVISION IV

SPECIAL PROVISIONS FOR OWNERS OF QUALIFIED AUTOMOBILES

71. The owner of a qualified automobile is required to make available to the qualified driver using the automobile to offer remunerated passenger transportation the document and accessory provided for in section 26 which were provided to the owner by the Société or the accessories referred to in the first paragraph of section 51 which were provided to the owner by the transportation system operator the automobile is registered with.

72. The owner of a qualified automobile is required to see to it that the real-time geolocation device the automobile is equipped with transmits the data referred to in section 21 in accordance with that section to the following recipients:

(1) a municipality, an intermunicipal board or another public body exercising the jurisdiction conferred on it by law as regards shared transportation in the territory in which the automobile is used and that, at its request, has been designated by the Minister; and

(2) a transportation enterprise or other enterprise providing transportation-related services that is designated by the Minister.

The Minister publishes, on the Minister's department's website, the recipients designated under the first paragraph. The Minister may revoke a designation, in particular if the Minister has reasonable grounds to believe that the recipient concerned is unable to ensure adequate protection of the data transmitted to it.

The owner of the automobile is not required to see to it that the data is transmitted if the recipient is the transportation service operator with which the automobile is registered or the dispatcher providing services to the qualified driver who uses the automobile to offer remunerated passenger transportation.

73. The owner of a qualified automobile is required to ensure its maintenance and to have the necessary repairs made when the automobile or equipment added to it has a defect referred to in section 58; the owner must do so within the time provided for in the second paragraph of that section in the case of a minor defect.

The owner may not permit or tolerate the automobile being used to offer remunerated passenger transportation if

- (1) a defect under section 58 prevents its use; or
- (2) the automobile no longer complies with the conditions prescribed by government regulation.

In addition, if the kilometrage on the odometer or the age of the automobile, determined based on the model year, exceeds the limits prescribed by government regulation, the owner must submit, at the intervals prescribed by the regulation, the automobile to the mechanical inspection provided for in subparagraph *c* of subparagraph 1 of the first paragraph of section 20 and obtain a mechanical inspection certificate issued under section 527 of the Highway Safety Code.

The owner must forward a reproduction of the certificate to all qualified drivers using the automobile. In the case of a registered automobile, the owner must notify the operator of all defects indicated on the certificate.

74. The owner of a qualified automobile who is informed that a notice of defect has been issued by a vehicle manufacturer in accordance with the Motor Vehicle Safety Act for that automobile must, without delay, take the necessary measures to correct the defect as indicated in the manufacturer's directions or to have the automobile repaired or modified so as to eliminate the defect.

Where the notice refers to a major defect, the automobile may not be used to offer remunerated passenger transportation until the defect is corrected as indicated or the automobile is repaired or modified appropriately.

The owner is required to inform the driver, as well as the transportation system operator in the case of a registered automobile, without delay of the notice of defect the owner has received.

75. The owner of a qualified automobile must, when a major defect is found, have it repaired in accordance with standard practice by a certified mechanic.

After the repairs have been made, the owner must obtain a report from the mechanic certifying that the automobile was so repaired and forward it to the qualified driver using the automobile to offer remunerated passenger transportation.

76. The owner of a qualified automobile may not transfer it unless the owner obtains the cancellation of the authorization granted by the Société for that automobile or, as the case may be, the striking off of the owner's registration with a transportation system operator.

CHAPTER V

OBLIGATIONS OF OPERATORS

DIVISION I

TRANSPORTATION SYSTEM MONITORING

77. A transportation system operator is responsible, to the extent provided by this Act, for ensuring the compliance with the provisions of this Act of the system's activities, of the drivers and automobiles registered with the operator, of the owners of those registered automobiles and of any dispatcher or keeper of the register whose services the operator retains.

Consequently, the operator is required to take the measures necessary to monitor those activities, persons and automobiles, the dispatcher and the keeper of the register as well as the measures to prevent and repress any failure to comply with those provisions and to devote adequate human and material resources to such measures.

78. A transportation system operator must have an establishment in Québec.

79. A transportation system operator must, without delay, notify the owner of a registered automobile of any defect of which it has been notified by a registered driver in accordance with section 69. The operator must also notify every registered driver using a registered automobile of the notice provided to the operator by the owner in accordance with the fourth paragraph of section 73 or the third paragraph of section 74.

DIVISION II

REPORTS AND OTHER COMMUNICATIONS

80. Transportation system operators must send a report of their activities to the Commission; the content of the report and the manner and frequency of its transmission are prescribed by government regulation.

Operators must also, every two years following the date on which the Commission's authorization was granted for the transportation system, send it the following documents:

(1) a list of the names and contact information of the persons referred to in subparagraph 2 of the first paragraph of section 28; and

(2) either the certificate of no judicial record or the judicial record list issued by a police force under section 14 concerning each of those persons.

Where applicable, the operators must file with those documents a document indicating the grounds on which any person referred to in subparagraph 1 of the second paragraph considers that a criminal offence, of which he or she has been found guilty or for which he or she is the subject of a proceeding still pending, is not related to the aptitudes required and appropriate conduct for participating in the operation of a transportation system.

81. In the cases indicated in the following paragraphs, transportation system operators must, without delay, send to the Commission the information and documents referred to in those paragraphs:

(1) a change in the contact information of its establishment in Québec: its new contact information;

(2) a change in its name, the name it uses in Québec or the name of the system of which it is the operator: the new name;

(3) a modification or the replacement of an accessory referred to in subparagraph 1 of the first paragraph of section 51: a description of the accessory so modified or replaced, including a reproduction of the accessory; and

(4) a change in the list of persons referred to in subparagraph 2 of the first paragraph of section 28: an updated list and the certificate of no judicial record or the judicial record list issued by a police force under section 14 concerning the persons added to the list as well as their résumés.

82. Transportation system operators must send the Commission and the Minister, according to the form and content and at the intervals the latter determines by regulation, the information concerning the starting points and destinations of the trips provided by the drivers registered with the operators.

Operators receiving the data transmitted in accordance with section 21 must, without delay, transmit it to the recipients referred to in the first paragraph of section 72.

83. Transportation system operators must communicate to the Minister any information the Minister requires with respect to their activities.

84. Transportation system operators must make available to the Société and to the Commission any information they require to make a decision in the exercise of the functions conferred on them by this Act.

The Société notifies the Commission when an operator fails to make available the information it requires.

CHAPTER VI**OBLIGATIONS OF DISPATCHERS**

85. Every dispatcher must, before providing services, register with the Commission by filing a declaration with it according to the form and content determined by government regulation. This does not apply, however, to a dispatcher that provides services exclusively to registered drivers.

In addition, a dispatcher providing services to authorized drivers must have an establishment in Québec.

86. The Commission must register a dispatcher as soon as it receives a declaration whose form and content comply with the provisions determined by government regulation.

87. The Commission must constitute and keep up to date a register of the dispatchers registered with it; the register must contain the following information for each of them:

(1) the dispatcher's name, the name it uses in Québec if different, the address of the dispatcher's head office and, if the head office is not in Québec, the address of the establishment in Québec;

(2) where applicable, the boundaries of the territory served by the dispatch services provided; and

(3) any other information that may be determined by government regulation.

A registered dispatcher must, without delay, send the Commission a declaration of any changes to the dispatcher's information included in the register.

The information included in the dispatchers' register is public. The Commission must promptly publish the register on its website.

88. A registered dispatcher must, before providing services to a driver, obtain from the driver a reproduction of the following documents:

(1) the permit issued to him or her by the Société under section 18; and

(2) the document provided for in the first paragraph of section 26 certifying that the automobile he or she uses to offer remunerated passenger transportation is authorized by the Société.

The dispatcher must subsequently, at the intervals prescribed by government regulation, obtain a reproduction of those documents.

89. The registered dispatcher must send the Commission and the Minister, according to the form and content and at the intervals the latter determines by regulation, the information concerning the starting points and destinations of the trips provided by the drivers to whom the dispatcher provides services.

A dispatcher receiving the data transmitted in accordance with section 21 must, without delay, transmit it to the recipients referred to in the first paragraph of section 72.

90. The Commission must strike off the registration of a dispatcher that so requests.

The Commission may also, on its own initiative, strike off the registration of a dispatcher that contravenes this Act.

Before striking off a dispatcher's registration on its own initiative, the Commission must notify the prior notice prescribed by section 5 of the Act respecting administrative justice to the dispatcher in writing and grant the latter at least 15 days to submit observations.

CHAPTER VII

FARES APPLICABLE TO TRIPS AND OTHER FEES

91. No qualified driver may require a customer to pay, in addition to the fare calculated in accordance with this chapter, any fees other than those that may be prescribed by government regulation.

92. The fare for a trip requested by any means other than the means referred to in section 93, including when the qualified driver was hailed in the street or the trip was requested from person to person, is calculated in accordance with the rates established by the Commission.

93. The fare may only be calculated according to the rates established by the Commission unless the processing of the trip request is made by a technological means that does not require human intervention and allows the person requesting the trip to be informed of the maximum fare in writing and to agree to it prior to the qualified driver being notified of the trip request.

94. A fare calculated in accordance with section 93 may in no case be less than the amount paid to the driver, for the trip made, by any person other than the client or the passenger.

In addition, a fare so calculated may not exceed the price obtained by applying a rate determined by the Minister from among the rates fixed by the Commission under the second paragraph of section 95, multiplied by a multiplier, not exceeding three, prescribed by regulation of the Minister,

(1) if the trip is made in a territory and during a period determined by the Minister and if, in the Minister's opinion, a situation occurs in the territory that causes a major traffic or public transit disruption; or

(2) in any other situation the Minister may determine by regulation.

The Minister must, without delay, publish any decision the Minister makes under the second paragraph on the Minister's department's website and send a copy to every registered dispatcher and transportation system operator concerned.

The Minister may, in the cases and on the conditions the Minister determines, delegate to any department personnel member he or she designates the powers conferred on the Minister by the second paragraph, except the power to make a regulation.

95. The Commission establishes the applicable rates for remunerated passenger transportation by automobile after a public hearing.

The Commission fixes a basic rate that applies throughout Québec. It may also fix special rates that may vary according to the service territories it determines, the nature of the transportation concerned and the day or the time of day the transportation is offered.

The fixing of rates for remunerated passenger transportation by automobile must be preceded by a notice published in a daily newspaper inviting interested persons to intervene. The rates fixed must be published in the *Gazette officielle du Québec* and on the Commission's website.

96. The Commission's rates must be fixed in such a manner that the fare is calculated according to one or more of the following methods: with a taximeter, by zone, by the hour or by fraction of an hour, with an odometer or by any other method that the Commission determines by regulation.

97. Despite section 92, a fare may be agreed upon with a customer, even if it differs from the rates established by the Commission, if the parties enter into a contract in writing, a reproduction of which is kept in the automobile or at the establishment of the owner of the qualified automobile or the dispatcher. In addition, the parties must comply with the conditions applicable to the entering into of such a contract that are prescribed by regulation of the Commission.

98. A qualified driver must display in full view of passengers in the automobile used to offer remunerated passenger transportation a document detailing the rules according to which the maximum fare is determined by a technological means referred to in section 93.

The driver is nevertheless exempt from doing so when the dispatcher or the transportation service operator who provides such means publishes the document on their website or mobile application.

99. A dispatcher who makes available to the public a means to distribute trip requests among qualified drivers must, when fares are calculated otherwise than in accordance with the rates established by the Commission, ensure that such means is in conformity with section 93.

100. No one may make available to the public any technological means referred to in section 93 unless the drivers providing trips requested through such means are qualified drivers or the transportation services are exempt under Chapter XVI; in the latter case, the fare quoted to the customer through that means must be in conformity with that chapter.

CHAPTER VIII

ANNUAL FEES, INSURANCE CONTRIBUTIONS AND DUTIES FOR MAINTAINING AUTHORIZATIONS

101. The Société determines, by regulation, the fees necessary to maintain an authorization it has granted to an authorized driver. The Société determines, in the same manner, the fees and the insurance contribution necessary to maintain an authorization it has granted for an authorized automobile. In the case of an authorization granted to a driver, the fees are payable on the date and at the intervals prescribed by section 64; in the case of an authorization relating to an automobile, the fees and contribution are payable on the date and at the intervals prescribed by a government regulation. The regulation specifies the other collection conditions for the fees and, if applicable, for the contribution.

The fees payable to maintain the authorization relating to an automobile that is adapted may be less than the fees to maintain the authorization relating to an automobile that is not. The same may be true of the fees payable for an automobile that is propelled solely by an electric motor, including an automobile whose motor is supplied by a hydrogen fuel cell, or another mode of propulsion that emits no pollutant, and whose only element that emits a pollutant is the automobile's air conditioner.

102. The Government determines, by regulation, the duties payable annually to maintain an authorization granted for a transportation system by the Commission.

The regulation specifies the date on which the duties are payable and the other collection conditions. The duties payable to maintain the authorization when automobiles registered with the system operator are adapted may be less than the duties to maintain the authorization relating to a system in which no registered automobile is adapted. The same may be true of the duties payable for registered automobiles that are propelled solely by an electric motor,

including automobiles whose motor is supplied by a hydrogen fuel cell, or another mode of propulsion that emits no pollutant, and whose only element that emits a pollutant is the automobile's air conditioner.

103. The fees payable to maintain the authorizations granted by the Société are payable to the Société, while the duties payable to maintain authorizations granted by the Commission are payable to the Commission.

CHAPTER IX

INSPECTION, INVESTIGATION, AUTOMOBILE SEIZURE, PERMIT SUSPENSION AND IMMUNITY

DIVISION I

INSPECTION

104. Any peace officer may act as an inspector to ascertain compliance with this Act.

The Minister or the Commission may, for that purpose, authorize any other person to act as an inspector.

105. An inspector may, in the exercise of inspection functions,

(1) enter, at any reasonable time, the establishment of the owner of a qualified automobile, a transportation system operator, a dispatcher or a keeper of a register;

(2) stop an automobile used on a public highway if the inspector has reasonable grounds to believe that the automobile is being used to offer remunerated passenger transportation and inspect it; and

(3) require any person present to provide any information relating to the application of this Act and to communicate, for examination or reproduction, any relevant document.

Any person having custody, possession or control of such documents must, on request, communicate them to the inspector and facilitate their examination.

106. An inspector 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 inspector, by registered mail or by personal service, within a reasonable time specified by the inspector.

107. Inspectors must, on request, identify themselves and exhibit the document attesting to their capacity or, in the case of peace officers, show their badge.

DIVISION II

INVESTIGATION

108. Any peace officer may investigate any matter relating to the application of this Act.

The Minister or the Commission may, for that purpose, authorize any other person to act as an investigator.

109. In the course of an investigation into an offence under this Act, a judge of the Court of Québec or a presiding justice of the peace, within the limits provided by law and specified in the justice's deed of appointment, may, on an *ex parte* application following an information laid in writing and under oath by an investigator, order a person, other than the person under investigation,

(1) to communicate information, or to produce documents, or reproductions of them certified by affidavit to be true reproductions; or

(2) to prepare and communicate a document that is based on existing documents or information.

The order must require the documents or information to be communicated within the time, at the place and in the form specified and given to the person named in the order.

Before making an order, the judge must be satisfied that there are reasonable grounds to believe

(1) that an offence under this Act is being or has been committed;

(2) that the documents or information will afford evidence respecting the commission of the offence; and

(3) that the person who is the subject of the order has possession or control of the documents or information.

The order may contain any terms and conditions that the judge considers appropriate, including terms and conditions to protect lawyers' and notaries' professional secrecy.

Where the judge who makes the order or any other judge having jurisdiction to make such an order is satisfied, on an *ex parte* application made on the basis of an affidavit submitted by the investigator in support of the application, that the interests of justice warrant the granting of the application, the judge may vary or revoke the order or set a new time limit.

Every reproduction of a document communicated under this section, on proof by affidavit that it is a true reproduction, is admissible in evidence in any proceeding and has the same probative force as the original document would have if it had been proved in the ordinary way.

DIVISION III

AUTOMOBILE SEIZURE AND LICENCE SUSPENSION

II0. Inspectors and investigators may immediately seize an automobile if they have reasonable grounds to believe that it is being used or has been used to commit an offence

(1) under subparagraph *a* of paragraph 1 of section 172, until the court having jurisdiction or a judge thereof authorizes its release with security; or

(2) under any other provision of this Act, and that the person who used or is using the automobile could abscond, until the court having jurisdiction or a judge thereof authorizes its release with or without security.

The security required under subparagraphs 1 and 2 of the first paragraph is equal to the amount of the fine prescribed for the offence. Article 321 of the Code of Penal Procedure (chapter C-25.1) applies, with the necessary modifications, to the security.

A person who seizes an automobile has custody of it, at the owner's expense, until a court having jurisdiction declares it confiscated or orders that it be returned to its owner. The judge who makes such an order may subject the return of the automobile to certain conditions.

In the case of a subsequent offence under subparagraph *a* of paragraph 1 of section 172 of which the defendant is found guilty or deemed to be found guilty, the judge must make an order, with the conditions the judge determines, to ensure that the automobile is not used for a period of 30 days for a second offence and 90 days for a subsequent offence.

III. An inspector who has reasonable grounds to believe that a person is contravening subparagraph *b* of paragraph 1 of section 172 must immediately suspend, on behalf of the Société, for a period of seven days,

(1) the licence referred to in section 61 of the Highway Safety Code that the person holds; or

(2) if the person does not hold such a licence, the person's right to obtain one.

The suspension period is increased to 30 days for a second offence and 90 days for a subsequent offence in the case of a person who was found guilty of an offence under subparagraph *b* of paragraph 1 of section 172 during the 10 years before the suspension.

Sections 202.6.1 and 202.7 of the Highway Safety Code apply in the case of a suspension under this section, with the necessary modifications.

112. In the case of a person whose licence or right to obtain a licence has been suspended in accordance with section 111, the inspector must immediately seize the automobile and impound it on behalf of the Société and at the owner's expense for a period equivalent to the period of the suspension.

Sections 209.3 to 209.10 of the Highway Safety Code apply, with the necessary modifications, to the seizure.

113. A person whose licence or right to obtain a licence has been suspended in accordance with section 111 may have the suspension lifted by a judge of the Court of Québec acting in chambers in civil matters after the person establishes that he or she did not contravene subparagraph *b* of paragraph 1 of section 172.

The second paragraph of section 209.11 of the Highway Safety Code applies, with the necessary modifications, to service on the Société of the application to lift the suspension. In addition, section 209.12 of that Code applies to that application.

114. The owner of the seized automobile may, on the authorization of a judge of the Court of Québec acting in chambers in civil matters, recover the automobile

(1) if the owner was not the driver of the automobile and could not reasonably have foreseen that the driver of the automobile would contravene subparagraph *b* of paragraph 1 of section 172; or

(2) if the owner was the driver of the automobile and establishes that he or she did not contravene subparagraph *b* of paragraph 1 of section 172.

If the person concerned in subparagraph 2 of the first paragraph obtains release from seizure, the Société lifts the suspension of the licence or of the right to obtain a licence imposed under section 111.

The second paragraph of section 209.11 and sections 209.11.1 to 209.22.3 of the Highway Safety Code apply, with the necessary modifications.

115. The suspension of a driver's licence or of the right to obtain one under section 111 constitutes a penalty for the purposes of sections 105 and 106 of the Highway Safety Code.

DIVISION IV**IMMUNITY**

116. Inspectors and investigators may not be prosecuted for acts in good faith in the exercise of their functions.

CHAPTER X**WITHDRAWAL FROM OPERATION, SUSPENSION AND
CANCELLATION OF AUTHORIZATIONS AND STRIKING OFF OF
REGISTRATIONS****DIVISION I****GENERAL PROVISIONS**

117. Cancellation of the driver's licence of a qualified driver in accordance with the Highway Safety Code, in a case where no restricted licence is issued in accordance with section 118 of that Code, entails cancellation, without formality, of the authorization granted to the driver by the Société and is grounds for the striking off of the driver's registration with the operator of an authorized transportation system.

Similarly, suspension of the driver's licence of a qualified driver in accordance with that Code entails suspension, without formality, for the same length of time of the authorization granted to the driver by the Société and is grounds for the suspension of the driver's registration with the operator of an authorized transportation system.

Loss of the right to maintain a qualified automobile in operation, ordered under the Highway Safety Code, entails cancellation, without formality, of the authorization granted by the Société for that automobile and is grounds for the striking off of the automobile's registration with the operator of an authorized transportation system.

118. The Société may, when it is informed that a qualified driver or the owner of a qualified automobile endangers the safety of passengers, pedestrians, cyclists and other road users by contravening, in particular, section 58 or the first or second paragraph of section 74, withdraw a qualified automobile owner's right to maintain it in operation.

Following an investigation, the Société may also, when it becomes aware that a qualified driver has claimed a rate higher than that fixed by the Commission or that fixed by a technological means referred to in section 93 for a fare, suspend the authorization it has granted to the driver or, in the case of a driver registered with a transportation system operator, report its investigation to the Commission, which may order the operator to suspend that driver's registration for the period the Commission determines. The operator must suspend the registration as soon as the notice of suspension is received from the Commission.

The Commission may, on its own initiative or on request, order the Société to withdraw, from a person who has offered remunerated passenger transportation by automobile in contravention of section 7, the right to maintain in operation the automobile used for that purpose.

119. Before making a decision under the first or second paragraph of section 118, the Société must notify the prior notice prescribed by section 5 of the Act respecting administrative justice to the driver in writing and grant the latter at least 15 days to submit observations.

120. The Commission may, when it is informed or becomes aware that a qualified driver is charged with an offence referred to in section 11, investigate to determine whether the situation compromises the safety of users and, where applicable, order the Société or the transportation system operator to suspend, as the case may be, the authorization the Société granted to the driver or the driver's registration with the operator. The Société or the operator must suspend the driver's authorization or registration as soon as a notice of suspension is received from the Commission.

DIVISION II

PROVISIONS APPLICABLE TO AUTHORIZATIONS GRANTED BY THE SOCIÉTÉ

§1.—*Authorizations granted to drivers*

121. An authorization that is granted by the Société to a driver is cancelled by operation of law if the driver is found guilty of an offence referred to in paragraph 1 or 2 of section 11.

In proceedings instituted against an authorized driver for such an offence, the prosecutor must apply for confiscation of the permit issued under section 18.

The judge pronouncing the finding of guilt must order that the permit be confiscated and returned to the Société; the judge must notify the driver. The notice may be given at the time of or after the sentencing. In any case, the date of confiscation is deemed to be the date of the finding of guilt.

The clerk of the court must, without delay, send notice of the confiscation of the permit to the Société.

122. The Société cancels an authorization it has granted to a driver when the driver is in any of the following situations:

(1) the driver offered remunerated passenger transportation by automobile despite the suspension of the authorization;

(2) his or her driver's licence is subject to the condition of driving a road vehicle mandatorily equipped with an alcohol ignition interlock device approved by the Société;

(3) the driver is found guilty of an offence referred to in paragraph 3 of section 11;

(4) the driver so requests in writing, provided the authorization is not suspended; or

(5) any other situation that may be prescribed by government regulation.

In the situation referred to in subparagraph 3 of the first paragraph, the Société must, before cancelling the authorization, consult the judicial record evaluation committee referred to in section 17 with respect to the relation between the offence and the aptitudes required and appropriate conduct to be a driver of an automobile for the purpose of offering passenger transportation.

123. The Société may suspend or cancel an authorization it has granted to a driver when the driver is in any of the following situations:

(1) the driver has filed a false declaration or document, or false information, or has distorted or has failed to report a material fact for the granting of the authorization; or

(2) the driver has failed to comply with an obligation incumbent on him or her under this Act, except in the cases referred to in sections 121 and 122.

124. Before cancelling or suspending an authorization it has granted to a driver, the Société must notify the driver in writing of the prior notice prescribed by section 5 of the Act respecting administrative justice to the driver in writing and grant the latter at least 15 days to submit observations.

125. When an authorization granted by the Société to a driver is suspended for a longer period than the one prescribed by government regulation or cancelled, the driver must return the permit issued under section 18 to the Société.

If the driver refuses or fails to comply, the Société may ask a peace officer to confiscate the permit. The driver must then immediately hand over the permit to the peace officer who demands it.

126. Drivers who use an authorized automobile they do not own to offer remunerated passenger transportation must, if their authorization is suspended or cancelled by the Société, notify the owner without delay according to the conditions prescribed by government regulation.

§2.—*Authorizations in respect of automobiles*

127. The Société cancels an authorization it has granted in respect of an automobile when its owner is in any of the following situations:

(1) the owner used or permitted the use of the authorized automobile to offer remunerated passenger transportation despite the suspension of that authorization;

(2) the owner so requests in writing, provided the authorization is not suspended; or

(3) any other situation that may be prescribed by government regulation.

128. The Société may suspend or cancel an authorization it has granted in respect of an automobile if

(1) the owner has filed a false declaration or document, or false information, or has distorted or has failed to report a material fact for the granting of the authorization; or

(2) the owner of the automobile has failed to comply with an obligation incumbent on the owner under this Act, except in the cases referred to in section 127.

129. Before cancelling or suspending the authorization it has granted in respect of an automobile, the Société must notify the prior notice prescribed by section 5 of the Act respecting administrative justice to the automobile owner in writing and grant the latter at least 15 days to submit observations.

130. When an authorization granted by the Société for an automobile is suspended or cancelled, the automobile owner must return the document issued under section 26 to the Société.

If the owner refuses or fails to comply, the Société may request that a peace officer confiscate the document. The owner must then immediately hand over the document to the peace officer who demands it.

DIVISION III

PROVISIONS APPLICABLE TO REGISTRATIONS WITH TRANSPORTATION SYSTEM OPERATORS

131. The transportation system operator must, every two years following the registration of a driver, obtain from the latter any of the documents referred to in subparagraph 1 of section 47.

132. The transportation system operator must strike off a driver's registration on being informed that the driver has been found guilty of an offence referred to in paragraph 1 or 2 of section 11, on the refusal or failure of the driver to submit to the operator any of the documents that the operator must obtain from the driver under section 131, or on being informed of other grounds for striking off the registration.

The operator must suspend a driver's registration on being informed of grounds for suspending it. It must, during the suspension period, ensure that the driver cannot, as part of the system, offer remunerated passenger transportation.

The operator must suspend an automobile's registration in the cases provided for in section 79. It must also strike off an automobile's registration on being informed of grounds for striking it off. The operator must ensure that such an automobile cannot, as part of the system, be used to offer remunerated passenger transportation.

133. A registered driver who becomes aware of grounds for the suspension or the striking off of his or her registration must, without delay, inform the transportation system's operator in writing.

The same applies to the owner of a registered automobile who becomes aware of grounds for the striking off of the automobile's registration.

DIVISION IV

PROVISIONS APPLICABLE TO AUTHORIZATIONS GRANTED FOR TRANSPORTATION SYSTEMS

134. The Commission may suspend or cancel an authorization it has granted for a transportation system if

(1) the insurance contribution referred to in section 50 or the annual duties payable to maintain the authorization have not been paid within the time prescribed by government regulation;

(2) a person referred to in paragraph 2 of section 28 has been found guilty of a criminal offence referred to in section 29;

(3) the operator or such a person has filed a false declaration or document, or false information, or has distorted or has failed to report a material fact for the granting of the authorization;

(4) the operator has been found guilty of the offence under subparagraph c of paragraph 1 of section 172;

(5) the operator has otherwise failed to comply with one of its obligations under this Act;

(6) the operator does not comply with an enforceable decision of the Commission; or

(7) the Commission considers that the public interest warrants it.

The Commission may also suspend or cancel such an authorization where, because of the number, repetitive nature or seriousness of the offences under the provisions of this Act committed by drivers registered with the system operator or the owners of automobiles registered with that operator, it considers that the operator has not taken the necessary measures to monitor such persons and automobiles.

Instead of suspending or cancelling an authorization, the Commission may, for the period it determines, prohibit a transportation system operator from registering any driver or automobile.

In the situation referred to in subparagraph 2 of the first paragraph, the Commission must, before making its decision to suspend or cancel the authorization, consult the judicial record evaluation committee referred to in section 17 with respect to the relation between the offence and the aptitudes required and appropriate conduct for participating in the operation of a transportation system.

135. When the Commission suspends or cancels the authorization it has granted for a transportation system, the operator must, within the time prescribed by the Commission, notify the drivers registered with the operator. The drivers must cease to offer any remunerated passenger transportation by automobile as part of the system on the date fixed by the Commission.

In addition, the operator must, as the case may be, cease to carry out the functions of dispatcher for the transportation system or ensure that the supplier whose services the operator retains ceases to carry out those functions for the system.

136. Before making a decision under section 134, the Commission must notify the prior notice prescribed by section 5 of the Act respecting administrative justice to the system operator in writing and grant the latter at least 15 days to submit observations.

137. The Commission cancels the authorization it has granted for a transportation system where the operator requests it in writing and the following conditions are met:

(1) the authorization is not suspended;

(2) the operator has notified the drivers registered with it and the latter have, as of the date of the request, ceased to offer remunerated passenger transportation as part of that system;

- (3) the operator has paid the duties payable under this Act; and
- (4) any other condition that may be prescribed by government regulation.

CHAPTER XI

OTHER POWERS OF THE COMMISSION AND THE SOCIÉTÉ

138. The Commission may, for the purposes of this Act, promptly take one or more of the following measures:

- (1) inspect and seal taximeters or authorize, for the territory it determines, a person to do so on its behalf and set the fees payable;
- (2) determine the territories for which an automobile need not be equipped with a taximeter, without the use of a technological means referred to in section 93 being required;
- (3) if it considers it necessary for the public interest, appoint, for the period it determines and at a transportation system operator's expense, a director who may, alone, exercise the powers of the operator's board of directors; and
- (4) appoint, for the period it determines and at a transportation system operator's expense, a supervisor who reports to it on the transportation system's operation.

The decisions of the Commission are published on its website.

139. The decisions of the Commission, other than a decision made under section 95, may not be reviewed under sections 17.2 to 17.4 of the Transport Act (chapter T-12).

140. The Commission and the Société must make available to each other any information they require in order to make a decision in a matter that is before them, respectively, under this Act.

141. The Commission and the Société may enter into any administrative agreement necessary for the purposes of this Act with any minister or body.

They may, in particular, enter into an administrative agreement with the Minister of Justice allowing them, on the terms and conditions provided for in the agreement, to act as mandataries to recover the fines covered by the agreement.

CHAPTER XII**REGULATORY POWERS**

142. In addition to the regulatory powers conferred on it by this Act, the Government may, by regulation,

(1) establish any rule applicable to the collection of duties or other sums payable under this Act, and to the interest and penalties payable in case of non-payment;

(2) determine the terms and conditions for filing authorization applications under this Act and the terms applicable to cancellation applications, including the use of specific forms;

(3) determine the terms and conditions for sending any document required by this Act and those for replacing a permit, other document or accessory issued under this Act, in particular if it has been damaged, lost or stolen, as well as those for updating it;

(4) prescribe the fees payable for any formality prescribed by regulation;

(5) establish the terms and conditions for manufacturing, operating and maintaining taximeters, and require that taximeters be inspected and sealed at the intervals the Government specifies;

(6) establish any measure to increase the proportional number of qualified automobiles that are either automobiles propelled solely by an electric motor, referred to in the second paragraph of sections 101 and 102, or low-emission motor vehicles within the meaning of the regulations made for the purposes of the Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions (chapter A-33.02), including, in particular, determining the terms and conditions according to which only either of those two types of automobiles may be authorized or registered;

(7) require, for the activities or classes of activities the Government determines, that a person provide a financial guarantee with respect to the proper performance of the obligations incumbent on the person under this Act;

(8) determine the registers a person or group must keep, prescribe the conditions for keeping and preserving them, for sharing the information they contain and for access to them, and determine their form and content; and

(9) prescribe the documents and information that must be provided to the passengers, the clientele, the Minister, the Commission, a public body exercising a jurisdiction conferred on it by law as regards shared transportation, or the Société by any person or group carrying on an activity governed by this Act, and determine their form and content as well as the conditions relating to their preservation and transmission.

Despite subparagraph 4 of the first paragraph, the fees payable for the formalities prescribed by government regulation that must be observed with the Société are prescribed by a regulation made by the Société.

143. The Minister may, by regulation and after consulting with the Société, authorize the implementation of pilot projects aimed at testing the use of autonomous vehicles, within the meaning of section 4 of the Highway Safety Code, to offer remunerated passenger transportation by automobile and study its efficiency or define special standards applicable to that area.

The Minister may, within the scope of such pilot projects, authorize any person or group to offer remunerated passenger transportation using autonomous vehicles or to set up a passenger transportation system using such vehicles in compliance with standards and rules prescribed by the Minister that differ from those set out in this Act or any other Act whose administration falls under the Minister's responsibility, for the purpose of increasing the safety of users, improving the quality of the transportation offered or facilitating the rollout of such vehicles. Such a pilot project must also foster fairness in relation to other modes of remunerated passenger transportation by automobile and compliance with the applicable privacy protection rules. The third paragraph of section 633.1 of the Highway Safety Code applies to such projects.

A pilot project established under this section is conducted for a period of up to three years, which the Minister may extend by up to two years if the Minister considers it necessary. The Minister may modify or terminate a pilot project at any time. The Minister may also determine the provisions of the regulation whose violation constitutes an offence and determine the minimum and maximum amounts for which the offender is liable, which may not be less than \$200 or more than \$3,000.

CHAPTER XIII

SPECIAL TERMS AND CONDITIONS APPLICABLE TO CERTAIN MODES OF TRANSPORTATION

DIVISION I

TAXI

144. For the purposes of this Act, a "taxi" is a qualified automobile used to offer remunerated passenger transportation for which the trip fare is calculated, in any circumstances or at the customer's request, in accordance with the rates established by the Commission under Chapter VII.

No person may represent an automobile as a taxi or use a name that includes the term "taxi" to designate an enterprise providing passenger transportation by automobile without making a taxi available to the public in accordance with the minimum service standards prescribed by government regulation.

145. The owner of a taxi must equip the taxi with a domelight whose characteristics are prescribed by government regulation. The regulation may prescribe domelight installation rules.

No other automobile may be equipped with such a domelight.

If an automobile is equipped with a domelight, the driver is not required to affix the accessory referred to in section 54 to the automobile. Likewise, neither the Société nor the transportation system operator is, despite sections 26 and 51, required to provide the owner of the automobile with that accessory.

146. No taxi driver may refuse a trip on the grounds that it was not requested using a particular means of distributing trip requests.

A person who requests a trip using a technological means that allows him or her to be informed of the maximum fare in writing and to agree to it prior to a qualified driver being notified of the trip request may not, after having agreed to that fare, ask that the fare for the trip made by the taxi be calculated in accordance with the rates established by the Commission under Chapter VII.

147. Only a qualified driver who uses a taxi to offer transportation may accept a trip request when the driver is hailed, when the trip request is otherwise made to the driver person to person or when it is made orally by telephone.

148. An institution to which the Act respecting health services and social services (chapter S-4.2) applies may not grant a contract for the transportation of beneficiaries unless only taxis within the meaning of section 144 are used to provide such transportation, except if provided by bus or minibus.

DIVISION II

SHARED TRANSPORTATION

149. In a territory in which a municipality, an intermunicipal board or any other public body exercises the jurisdiction conferred on it by law as regards shared transportation, remunerated passenger transportation by automobile referred to in subparagraph 2 of the second paragraph of section 61 may be offered only if

(1) the public body has entered into an agreement with the owner of an authorized automobile or a representative of such owners or with a transportation system operator; and

(2) any automobile used to offer such transportation is an authorized automobile belonging to that owner or to the owners thus represented or is an automobile registered with that operator.

Despite any contrary provision of this Act, the fare for transportation thus offered is the fare prescribed by by-law of the public body or by the agreement referred to in subparagraph 1 of the first paragraph or the fare calculated in accordance with the rate established by the by-law or agreement.

DIVISION III

CARPOOLING OFFERED AS PART OF A TRANSPORTATION SYSTEM

150. A transportation system operator may register a person and an automobile without the conditions set out in sections 47 and 49 being met if that person acts as the driver of the automobile for the sole purpose of offering carpooling and the automobile is not used for any other purposes as part of that system.

151. For the purposes of section 150, carpooling means remunerated passenger transportation by automobile that meets the following conditions:

(1) the automobile used is a passenger vehicle within the meaning of section 4 of the Highway Safety Code;

(2) the driver decides on the final destination, and taking passengers on board is incidental to the driver's reason for going there;

(3) the driver makes no more than two trips per day not exceeding a total of 13 hours, unless the starting point and final destination of all trips the driver makes in the same day are located in the territory of the same metropolitan community, in which case the driver makes no more than four trips per day not exceeding, cumulatively, 100 km; and

(4) the automobile is used for remunerated passenger transportation only to make trips referred to in paragraph 3.

A trip referred to in subparagraph 3 of the first paragraph begins when the first passenger boards the vehicle and ends when the last passenger leaves the vehicle. Such a trip does not end even if all the passengers leave the vehicle at the same stop provided a new passenger boards the vehicle at that stop.

DIVISION IV

TRANSPORTATION BY ADAPTED AUTOMOBILE

152. A transportation system operator must take reasonable measures to make an adapted automobile available as soon as possible to respond to a trip request requiring the use of an adapted automobile. The same applies to a registered dispatcher.

153. An adapted automobile may be used to offer remunerated passenger transportation only if it is driven by a qualified driver who has completed advanced training on the transportation of persons with disabilities and passed an examination on that training.

The conditions and content of the training and of the examination are established by regulation of the Minister.

154. When offering remunerated passenger transportation by adapted automobile, qualified drivers must have in their possession the certificate showing that they have passed the examination referred to in the first paragraph of section 153.

However, qualified drivers are not required to have the certificate in their possession when it is available, in accordance with the terms and conditions established by the regulation provided for in section 62, to persons acting as inspectors or investigators for the purposes of this Act.

155. The owner of an adapted automobile may not, to offer remunerated passenger transportation, entrust the care or control of the automobile to a driver who does not meet the conditions set out in section 153.

A transportation system operator with which an adapted automobile is registered may not register a driver who does not meet the conditions set out in section 153 as a driver of that automobile.

Likewise, a registered dispatcher may not provide services to the driver of an adapted automobile who does not meet the conditions set out in section 153.

156. The Government may prescribe by regulation, for the territories it determines, any measure to facilitate the rollout and availability of automobiles adapted for persons with disabilities.

CHAPTER XIV

ELECTRIFICATION OF REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

157. The fleet of automobiles used in Québec to offer remunerated passenger transportation by automobile and registered with the operator of an authorized transportation system or used by drivers to whom a dispatcher provides services must be composed of low-emission automobiles in the following proportions:

- (1) at least 30% as of 2030;
- (2) at least 50% as of 2035; and
- (3) 100% as of 2050.

For the purposes of this chapter, “low-emission automobiles” means automobiles propelled solely by an electric motor that are referred to in the second paragraph of section 101 or 102, and low-emission motor vehicles within the meaning of the regulations made under the Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions.

158. To achieve the proportions set out in section 157, the Commission sets, for each authorized operator, a target to be achieved regarding the number of automobiles registered with the operator that are low-emission automobiles.

The Commission also sets, for each registered dispatcher, a target to be achieved regarding the number of low-emission automobiles used by drivers to whom the dispatcher provides services.

159. The Commission may hold a hearing before setting the targets referred to in section 158.

The Commission sets the targets taking into account regional characteristics and the availability of the necessary material resources.

160. The first targets set by the Commission apply as of 10 October 2022.

The Commission must subsequently review the targets every three years, and sets new targets if it considers it necessary.

161. Operators of an authorized transportation system and registered dispatchers must, every year, at the time and according to the procedure and content prescribed by government regulation, send a report to the Commission on achievement of the target applicable to them under section 158.

Achievement of the target is measured on the basis of the average number of automobiles registered with the operator, or the number of automobiles used by drivers to whom a dispatcher provides services, over the 12-month period covered by the report.

162. The Commission may impose a monetary administrative penalty on an operator or a dispatcher for each year in which the operator or dispatcher does not achieve the applicable target and for each automobile short of that target.

The amount of the penalty is determined by government regulation. It must be greater than \$500 but may not exceed \$5,000.

Division II of Chapter XVII is, in all other respects, applicable.

163. The monetary administrative penalties imposed by the Commission are credited to the Green Fund established under section 15.1 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001).

CHAPTER XV

QUÉBEC-WIDE ADVISORY PANEL ON REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

164. A Québec-wide advisory panel on remunerated passenger transportation by automobile to be known as the Table de concertation nationale du transport rémunéré de personnes par automobile is established.

The purpose of the panel is to foster concerted action between the main stakeholders in the remunerated passenger transportation by automobile industry as regards various commercial practices prevailing in the industry including, in particular those affecting the development of human resources, and to advise the Minister on the regulation of the industry and on the measures designed to develop it, in particular by presenting recommendations on which a consensus has been reached.

The panel may also study the impacts of this Act on the various territories, in particular as regards the number of vehicles.

165. The panel is composed of a president, appointed by the Government, and of not more than nine other members appointed by the Minister to represent the qualified drivers, the dispatchers and the transportation system operators as well as users.

For the purposes of the first paragraph, the Government identifies by order the associations and groups that will be invited by the Minister to submit the names of two persons from among whom the Minister will choose the member who is to represent their interests. In addition to the qualified drivers, the associations and groups identified by the Government must, as a minimum, make it possible for the persons referred to in that paragraph to be represented.

The panel is set up within six months after the coming into force of this Act.

CHAPTER XVI

TRANSPORTATION EXEMPTED FROM CERTAIN OBLIGATIONS

166. Passenger transportation by automobile may, even if it is remunerated, be offered without the automobile being qualified or being driven by a qualified driver and without the fare being calculated in accordance with Chapter VII in the following cases and on the following conditions:

(1) transportation offered by a volunteer driver under the control of a humanitarian organization recognized by the Ministère de la Santé et des Services sociaux as part of one of its support or assistance programs, if

(a) it is offered for a financial contribution limited, regardless of the number of passengers aboard, to the expenses incurred in using the automobile as set by the organization's board of directors, the total amount of which may not exceed the amount determined by government regulation, and

(b) the organization maintains a permanent register of trips which, for each trip provided, identifies the driver, the client and any accompanying person, and indicates the date, the starting point, the distance travelled and the destination;

(2) transportation offered by a social economy enterprise funded by a government program to offer assistance services to clients such as seniors, persons with disabilities or who are ill or persons with decreasing independence, provided that the enterprise maintains a permanent register of trips which, for each trip provided, identifies the driver, the client and any accompanying person, and indicates the date, the starting point, the distance travelled and the destination; and

(3) transportation offered to an impaired person by a volunteer driver under the control of an organization or a non-profit legal person or by a driver remunerated by an enterprise, if

(a) the impaired person's automobile is also driven or taken to the destination,

(b) the transportation is provided by the volunteer driver with no intent of deriving pecuniary gain, and

(c) the organization or non-profit legal person or the enterprise concerned maintains a permanent register of rides which, for each ride provided, identifies the driver, the customer and the accompanying person, and indicates the date, the starting point, the distance travelled and the destination; and

(4) transportation provided for community assistance purposes to help or accompany a person, provided that the transportation is offered for a financial contribution limited, regardless of the number of passengers aboard, to the expenses incurred in using the automobile, the total amount of which may not exceed the amount determined by government regulation.

167. A person authorized to act as inspector under section 104 has the powers set out in sections 105 and 106 with respect to an organization, a non-profit legal person or an enterprise offering transportation contemplated in this chapter.

168. The provisions of this Act, except section 167, do not apply to passenger transportation by automobile in the following cases:

- (1) student transportation provided or organized under the Education Act (chapter I-13.3), the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14) or the Act respecting private education (chapter E-9.1);
- (2) courtesy transportation offered by a driver remunerated by an enterprise, but offered free of charge to its customers;
- (3) passenger transportation offered for baptisms, weddings or funerals or passenger transportation using antique automobiles over 30 years old;
- (4) transportation by ambulance; or
- (5) carpooling that meets the conditions set out in paragraphs 1 and 2 of section 151 and any other passenger transportation where the sum paid for transportation offered using the same automobile does not exceed the amount prescribed by government regulation.

CHAPTER XVII

PENAL PROVISIONS AND MONETARY ADMINISTRATIVE PENALTIES

DIVISION I

PENAL PROVISIONS

§1. — *Offences and penalties*

169. The following are guilty of an offence and are liable to a fine of \$250 to \$750 in the case of a natural person and \$500 to \$1,500 in any other case:

- (1) transportation system operators who contravene section 48 or 51;
- (2) qualified drivers who contravene section 53 or 54, the second paragraph of section 55 or any of sections 56, 60 or 98;
- (3) authorized drivers who contravene section 63;
- (4) registered drivers who contravene section 67; and
- (5) anyone who contravenes a provision of this Act if no other penalty is provided.

170. The following are guilty of an offence and are liable to a fine of \$500 to \$1,500 in the case of a natural person and \$1,000 to \$3,000 in any other case:

- (1) qualified drivers who

(a) use, to offer remunerated passenger transportation, an automobile that does not comply with one of the conditions set out in subparagraph 1 of the first paragraph of section 20, or

(b) contravene section 57, the first paragraph of section 58, the second paragraph of section 58, the first paragraph of section 59 or the first paragraph of section 153;

(2) registered drivers who contravene section 68 or 69;

(3) owners of a qualified automobile who

(a) contravene the first paragraph of section 72 or the first paragraph of section 73, in the case of a minor defect, or

(b) contravene the third or fourth paragraph of section 73, the third paragraph of section 74, section 76 or the first paragraph of section 155;

(4) operators that contravene the second paragraph of section 155; and

(5) dispatchers who contravene the third paragraph of section 155.

171. The following are guilty of an offence and are liable to a fine of \$1,000 to \$5,000 in the case of a natural person and \$2,000 to \$10,000 in any other case:

(1) qualified drivers who

(a) contravene any of subparagraphs 2 to 4 of the first paragraph of section 58, in the case of a major defect,

(b) contravene any of sections 61, 91 or 146,

(c) offer remunerated passenger transportation by automobile, other than transportation provided for in an agreement referred to in subparagraph 1 of the first paragraph of section 149, for a fare that is not calculated in accordance with the rates established by the Commission, unless the fare has been established in circumstances described in section 93 or 97, or

(d) offer remunerated passenger transportation by automobile provided for in an agreement referred to in subparagraph 1 of the first paragraph of section 149 for a fare other than the fare prescribed in accordance with the second paragraph of that section;

(2) authorized drivers who contravene section 64, the first paragraph of section 125 or section 126;

(3) registered drivers or owners of a registered automobile who contravene section 133;

- (4) owners of a qualified automobile who
 - (a) contravene the first paragraph of section 73, in the case of a major defect,
 - (b) contravene subparagraph 1 of the second paragraph of section 73, in the case of a minor defect, or
 - (c) contravene subparagraph 2 of that paragraph;
- (5) owners of an authorized automobile who contravene the first paragraph of section 130;
- (6) transportation system operators that contravene the second paragraph of section 82 and dispatchers who contravene the second paragraph of section 89; and
- (7) anyone who prepares or forwards a mechanical inspection certificate referred to in the third paragraph of section 73 or a report referred to in the second paragraph of section 75 knowing that it contains false or misleading information, or falsifies such a certificate or report, in the case of a minor defect.

172. The following are guilty of an offence and are liable to a fine of \$2,500 to \$25,000 in the case of a natural person and \$5,000 to \$50,000 in any other case:

- (1) anyone who
 - (a) offers remunerated passenger transportation by automobile without using a qualified automobile,
 - (b) offers remunerated passenger transportation by automobile without being a qualified driver or holding a driver's licence of the appropriate class,
 - (c) offers to lease an automobile with the services of a driver who is not a qualified driver,
 - (d) hinders or attempts to hinder, in any way, the exercise of the functions of an inspector or investigator, particularly by deceiving the inspector or investigator by concealment or misrepresentation or, in the case of an inspector, by refusing to provide to the inspector information or a document the inspector is entitled to require or examine, or by concealing or destroying a document or property the inspector is entitled to require or examine,
 - (e) enters false or misleading information in the register referred to in section 52, shares such information or provides access to it,

(f) prepares or sends a mechanical inspection certificate referred to in the third paragraph of section 73 or a report referred to in the second paragraph of section 75 knowing that it contains false or misleading information, or falsifies such a certificate or report, in the case of a major defect, or

(g) contravenes the second paragraph of section 144 or section 147;

(2) owners of a qualified automobile who contravene subparagraph 1 of the second paragraph of section 73, in the case of a major defect;

(3) transportation system operators who contravene any of sections 47, 49, 50 or 132;

(4) dispatchers who contravene section 88 or 99; and

(5) anyone who, despite the suspension of his or her driver's licence or of the right to obtain one under section 111, drives an automobile while under a penalty.

173. A dispatcher who contravenes the first paragraph of section 85, anyone who contravenes section 100 or a legal person who contravenes section 135 is guilty of an offence and is liable to a fine of \$5,000 to \$50,000 in the case of a natural person and \$10,000 to \$100,000 in any other case.

174. The Government may determine the regulatory provisions made under this Act whose violation constitutes an offence and renders the offender liable to a fine the minimum and maximum amounts of which are determined by the Government.

The penalties determined under the first paragraph may, in particular, vary according to the seriousness of the offence, without however exceeding \$50,000 in the case of a natural person and \$100,000 in any other case.

175. The minimum and maximum fines prescribed by this Act are doubled for a second offence and tripled for a subsequent offence.

In addition, if an offender commits an offence under this Act 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 become, if the prosecutor so requests, those prescribed in the case of a second or subsequent offence.

This section applies to prior findings of guilt 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 173, 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.

176. If an offence under this Act is committed by a director or officer of a legal person or of another group, regardless of its juridical form, the minimum and maximum fines that would apply in the case of a natural person are doubled.

177. If an offence under this Act continues for more than one day, it constitutes a separate offence for each day it continues.

178. Anyone who, by an act or an omission, helps or, by encouragement, advice, consent, authorization or order, induces another person to commit an offence under this Act commits an offence and is liable to the same penalty as that prescribed for the offence they helped or induced the person to commit.

§2. — *Proof and procedure*

179. In any penal proceedings relating to an offence under this Act,

(1) proof that transportation was offered to the public or provided by a qualified driver is sufficient, in the absence of any evidence to the contrary, to establish proof of remunerated transportation;

(2) an extract from a register kept in accordance with section 52 is, in the absence of any evidence to the contrary, sufficient evidence of the facts it contains if the extract is accompanied by an affidavit, of either the inspector or the employee of the Société or the Commission who prepared the extract, attesting that it is an exact reproduction of the information shared or to which the inspector or employee had access under the second paragraph of that section;

(3) 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, taking all necessary precautions to prevent the offence; and

(4) the following persons are deemed to be agents of the transportation system operator:

(a) drivers registered with the operator, when they offer passenger transportation through the system,

(b) owners of automobiles registered with the operator when they are used to offer such transportation, and

(c) the dispatcher or keeper of the register whose services the operator retains.

180. 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, the directors of the legal person, partnership or association are presumed to have committed the offence unless it is established that they exercised due diligence, taking all necessary precautions to prevent the offence.

For the purposes of this section, in the case of a partnership, all partners, except special partners, are presumed to be directors of the partnership unless there is evidence to the contrary appointing one or more of them, or a third person, to manage the affairs of the partnership.

181. In determining the penalty, the judge may take into account aggravating factors such as

- (1) the seriousness of the harm or the risk of harm to human safety;
- (2) the intentional, negligent or reckless nature of the offence;
- (3) the foreseeable character of the offence or the failure to follow recommendations or warnings to prevent it;
- (4) the offender's attempts to cover up the offence or failure to try to mitigate its consequences;
- (5) the increase in revenues or decrease in expenses that the offender intended to obtain by committing the offence or by omitting to take measures to prevent it; and
- (6) the offender's failure to take reasonable measures to prevent the commission of the offence or mitigate its consequences despite the offender's ability to do so.

A judge who, despite the presence of an aggravating factor, decides to impose the minimum fine must give reasons for the decision.

182. 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 been imposed.

183. When determining a fine higher than the minimum fine prescribed by this Act, or when determining the time within which an amount must be paid, the judge may take into account the offender's inability to pay, provided the offender furnishes proof of assets and liabilities.

184. The prescription period for penal proceedings for offences under this Act is the longer of

- (1) three years from the date the offence was committed; and
- (2) two years from the date on which the inspection or investigation that led to the discovery of the offence began.

In the cases referred to in subparagraph 2 of the first paragraph, the certificate of the inspector or investigator constitutes, in the absence of evidence to the contrary, conclusive proof of the date on which the inspection or investigation began.

185. Division III of Chapter XIII of the Code of Penal Procedure applies, with the necessary modifications, to the recovery of an amount owed by a qualified driver or the owner of a qualified automobile who is found guilty of an offence under this Act.

DIVISION II

MONETARY ADMINISTRATIVE PENALTIES

§1.—*Failures to comply*

186. A monetary administrative penalty of \$450 may be imposed by the Commission on a transportation system operator who,

(1) in contravention of the first paragraph of section 80, fails to send the Commission the report provided for in that section;

(2) in contravention of section 81, fails to send the Commission the information and documents referred to in that section; or

(3) in contravention of section 82, fails to send the Commission or the Minister the information referred to in that section.

The penalties prescribed by the first paragraph also apply if the information or documents concerned are incomplete, or are not sent before the specified time limit.

187. If a failure to comply for which a monetary administrative penalty may be imposed continues for more than one day, it constitutes a new failure for each day it continues.

188. The Government may, in a regulation made under this Act, specify that a failure to comply with the regulation may give rise to a monetary administrative penalty. It may also confer on the Société the power to impose such a penalty.

The regulation may define the conditions for applying the penalty and set forth the amounts or the methods for determining them. The amounts may, in particular, vary according to the seriousness of the failure to comply, without exceeding \$5,000.

§2.—*Notice of non-compliance and imposition*

189. In the event of a failure to comply referred to in subdivision 1, a notice of non-compliance may be notified to the party responsible for the failure urging that the necessary measures be taken immediately to remedy it.

Such a notice must mention that the failure may give rise to a monetary administrative penalty.

190. The imposition of a monetary administrative penalty is prescribed by two years from the date of the failure to comply.

191. The monetary administrative penalty for a failure to comply with a provision of this Act may not be imposed on the party responsible for the failure if a statement of offence has already been served on the person for a failure to comply with the same provision on the same day, based on the same facts.

For the purposes of this chapter, “party responsible for a failure to comply” means the person or group on whom or which a monetary administrative penalty is imposed or may be imposed, as the case may be, for a failure to comply referred to in subdivision 1.

192. A monetary administrative penalty is imposed on the party responsible for a failure to comply by the notification of a notice of claim.

The notice must state

- (1) the amount of the claim;
- (2) the reasons for it;
- (3) the time from which it bears interest;
- (4) the right, under section 193, to obtain a review of the decision to impose the penalty and the time limit for exercising that right; and
- (5) the right to contest the review decision 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 claimed. The party responsible for the failure to comply must also be informed that failure to pay the amount owing may give rise to the suspension or cancellation of any authorization granted under this Act and, if applicable, that the facts on which the claim is founded may result in penal proceedings.

Unless otherwise provided, the amount owing bears interest at the rate determined under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002), from the 31st day after notification of the notice.

Notification of a notice of claim interrupts the prescription provided for in the Civil Code with regard to the recovery of an amount owing.

§3. — *Review*

193. Within 30 days after notification of the notice of claim, the party responsible for a failure to comply may apply in writing to the Commission for a review of the decision to impose a monetary administrative penalty.

The persons responsible for the review are designated by the Commission; they must not come under the same administrative authority as the persons responsible for imposing such penalties.

194. The application for review must be dealt with promptly. After giving the applicant an opportunity to present observations and produce any documents to complete the record, the person responsible for the review renders a decision on the basis of the record, unless the person considers it necessary to proceed in some other manner.

195. The review decision must be written in clear and concise terms, with reasons given, must be notified to the applicant and must state the applicant's right, under section 196, to contest the decision before the Administrative Tribunal of Québec and the time limit for bringing such a proceeding.

If the review decision is not rendered within 30 days after receipt of the application or, if applicable, within the time granted to the applicant to present observations or documents, the interest provided for in the fourth paragraph of section 192 on the amount owing ceases to accrue until the decision is rendered.

196. A review decision that confirms a monetary administrative penalty may be contested before the Administrative Tribunal of Québec by the debtor concerned, within 30 days after notification of the review decision.

When rendering its decision, the Administrative Tribunal of Québec may make a ruling with respect to interest accrued on the penalty while the matter was pending before it.

§4. — *Solidarity and hypothec*

197. If the party responsible for a failure to comply has defaulted on payment of a monetary administrative penalty, its directors and officers are solidarily liable with that party for the payment of the penalty, unless they establish that they exercised due care and diligence to prevent the failure.

198. The payment of a monetary administrative penalty is secured by a legal hypothec on the movable and immovable property of the party responsible for a failure to comply that is required to pay a monetary administrative penalty and, as applicable, of each of its directors and officers who are solidarily liable with that party for the payment of the penalty.

§5. — *Register*

199. The Commission keeps a register relating to monetary administrative penalties it imposes.

The register must contain at least the following information:

- (1) the date the penalty was imposed;
- (2) the date and nature of the failure to comply, and the legislative provisions under which the penalty was imposed;
- (3) if the penalty was imposed on a legal person, its name and the address of its head office or one of its establishments or of the business establishment of one of its agents;
- (4) if the penalty was imposed on a natural person, the person's name, the name of the municipality in whose territory the person resides and, if the failure occurred during the ordinary course of business of the person's enterprise, the enterprise's name and contact information;
- (5) the amount of the penalty imposed;
- (6) where applicable, the date of receipt of an application for review and the date and conclusions of the decision;
- (7) where applicable, the date a proceeding is brought before the Administrative Tribunal of Québec and the date and conclusions of the decision rendered by the Tribunal, as soon as the Commission is made aware of the information;
- (8) where applicable, the date a proceeding is brought against the decision rendered by the Administrative Tribunal of Québec, the nature of the proceeding and the date and conclusions of the decision rendered by the court concerned, as soon as the Commission is made aware of the information; and
- (9) any other information the Commission considers of public interest.

The information contained in the register is public information as of the time the decision imposing the penalty becomes final. The Commission must promptly publish the register on its website.

CHAPTER XVIII**CLAIMS AND RECOVERY**

200. Any amount owing under this Act, other than an insurance contribution and fees payable to the Société and other than a monetary administrative penalty, is also subject to the notice of claim provided for in section 192, with the necessary modifications. However, the following particulars must be substituted for those mentioned in subparagraphs 4 and 5 of the second paragraph of that section:

(1) the right, under section 201, to contest the claim before the Administrative Tribunal of Québec; and

(2) the time limit for bringing such a proceeding.

Unless otherwise provided, the amount owing bears interest at the rate determined under the first paragraph of section 28 of the Tax Administration Act, from the 31st day after notification of the notice.

The notice is notified to the debtor by the Commission.

201. A notice of claim other than one relating to a monetary administrative penalty may be contested before the Administrative Tribunal of Québec by the debtor concerned within 30 days of the notification.

When rendering its decision, the Administrative Tribunal of Québec may make a ruling with respect to interest accrued on the penalty while the matter was pending before the Tribunal.

202. The Société and the Commission may enter into a payment agreement with their respective debtors, even when the amount owing is a monetary administrative penalty.

Such an agreement, or the payment of the amount owing, does not constitute, for the purposes of penal proceedings or any other administrative penalty under this Act, an acknowledgement of the facts giving rise to it.

203. If the amount owing is not paid in its entirety or the payment agreement is not adhered to, the Société or Commission, as the case may be, may issue a recovery certificate on the expiry of,

(1) when the amount owing is a monetary administrative penalty,

(a) the time for applying for a review of the Commission's decision to impose the penalty,

(b) the time for contesting the review decision before the Administrative Tribunal of Québec, or

(c) 30 days after the final decision of the Tribunal confirming all or part of the decision to impose the penalty; and

(2) in any other case,

(a) the time for contesting the notice of claim before the Tribunal, or

(b) 30 days after the final decision of the Tribunal confirming all or part of the notice of claim.

However, a recovery certificate may be issued before the expiry of the periods of time referred to in the first paragraph if the Société or the Commission is of the opinion that the debtor is attempting to evade payment.

The recovery certificate must state the debtor's name and address and the amount of the debt.

204. 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, 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.

205. On the filing of the recovery certificate at the office of the competent court, together with a reproduction 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.

206. The debtor is required to pay a recovery charge in the cases, under the conditions and in the amount determined by government regulation.

207. For the purposes of sections 202 to 204 and 206, "debtor" means, in addition to the person required to pay an amount owing under this Act, the party responsible for a failure to comply that is required to pay a monetary administrative penalty and, if applicable, each of its directors and officers who are solidarily liable with that party for the payment of the penalty.

CHAPTER XIX

PROCEEDING BEFORE THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

208. In addition to a decision referred to in section 196 or a notice referred to in section 201, any individual decision made by the Société or by the Commission may be contested by the person or group concerned before the Administrative Tribunal of Québec.

The proceeding must be brought within 30 days of notification of the contested decision.

209. Except for a decision referred to in section 196 or a notice referred to in section 201, the Société and the Commission must, when making an individual decision, notify it to the person or group and inform the person or group of his, her or its right to contest it before the Administrative Tribunal of Québec.

210. The proceeding does not stay execution of the Société's or the Commission's decision, unless, on a motion heard and judged by preference, a member of the Administrative Tribunal of Québec orders otherwise because of the urgency of the situation or because of the risk of serious and irreparable injury.

If the Tribunal issues such an order, the proceeding is heard and judged by preference.

Despite the first paragraph, a proceeding to contest a decision referred to in section 196 stays execution of the decision, subject to interest accruing.

211. When assessing the facts or the law, the Administrative Tribunal of Québec may not substitute its assessment of the public interest for that made by the Commission under this Act to reach its decision.

CHAPTER XX

DELEGATION TO A BODY AND JURISDICTION OF VILLE DE MONTRÉAL

212. The Government may delegate the application of all or some of the provisions of Chapters II, IV, IX and Divisions I and II of Chapter X and of the provisions of Chapter XI relating to the Société, as well as any power necessary for their application, except that of making a regulation under those provisions, to the following bodies:

- (1) a municipality;
- (2) a metropolitan community;
- (3) a band council or Indian reserve;
- (4) an intermunicipal board;
- (5) a public transit authority; or
- (6) the Autorité régionale de transport métropolitain.

Ville de Montréal has, for the whole territory of the urban agglomeration of Montréal, jurisdiction to exercise the powers that may be delegated to such a body. It may also delegate all or some of them to the Autorité régionale de transport métropolitain, to the extent that they enter into an agreement for that purpose by which the city renounces the exercise of that jurisdiction. The city designates a member of the judicial record evaluation committee, unless it delegates that power to the Autorité.

The delegation instrument prescribes, where applicable, the manner in which the documents and information necessary for the delegation made under this section are to be transferred or shared.

213. The Société and, as the case may be, Ville de Montréal or a delegate body may enter into an agreement concerning the application of the provisions of the Highway Safety Code specified in the agreement in order to grant the city or the body, as the case may be, the supplementary powers necessary to exercise its powers of control under this Act. The agreement must be approved by the Government to come into force.

As of the date the order is published in the *Gazette officielle du Québec*, an employee of the city or of the body party to the agreement who is entrusted with the application of this Act by the city or body is deemed to be an inspector entrusted with the application of the provisions of the Highway Safety Code specified in the agreement.

Sections 112, 587.1, 597, 598 and 649 of the Highway Safety Code apply, with the necessary modifications, to an agreement entered into under the first paragraph.

214. The Société must notify Ville de Montréal or, as the case may be, the delegate body of the suspension or cancellation of the driver's licence of a driver authorized by either of them, unless the driver has been issued a restricted licence. On receiving the notice, the city or body must suspend or cancel the authorization.

215. Penal proceedings may be instituted by Ville de Montréal or, as the case may be, the delegate body for any offence under a provision of this Act committed in the territory where the city or body has jurisdiction, except such an offence committed by a transportation system operator.

The fine belongs to the city or body that instituted the proceedings.

Moreover, the city or body may impose any monetary administrative penalty that the Société may impose. In such a case, the city or body keeps the sums from any monetary administrative penalty it has so imposed.

216. Subject to the second paragraph of section 215, a delegate body keeps all the sums it collects under the provisions whose application has been delegated to it in accordance with the first paragraph of section 212.

Likewise, Ville de Montréal keeps the sums collected in exercising the powers conferred on it by the second paragraph of that section.

Despite the first and second paragraphs, a body and the city remit the insurance contributions that they collect under those provisions to the Société.

CHAPTER XXI

AMENDING PROVISIONS

AUTOMOBILE INSURANCE ACT

217. The Automobile Insurance Act (chapter A-25) is amended by inserting the following section after section 151.3:

“151.3.1. The Société may fix, by regulation, after actuarial valuation, the insurance contribution exigible, as the case may be,

(1) from the owner of an authorized automobile under the Act respecting remunerated passenger transportation by automobile (2019, chapter 18); or

(2) from a transportation system operator under that Act.

The insurance contribution is established according to the accident risk attached to automobiles used to offer remunerated passenger transportation. The accident risk is measured on the basis of the factors determined by the Société.

The Société may prescribe, by regulation, the calculation methods for the insurance contribution.”

218. Section 195.1 of the Act is amended by replacing “151.3” in paragraph 2 by “151.3.1”.

219. Section 197 of the Act is amended by replacing “151.3” by “151.3.1”.

CHARTER OF VILLE DE MONTRÉAL, METROPOLIS OF QUÉBEC

220. Section 220.1 of Schedule C to the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4) is amended, in the first paragraph,

(1) by replacing “13 of the Act respecting transportation services by taxi (chapter S-6.01)” in subparagraph 1 by “212 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18)”;

(2) by striking out subparagraphs 2 to 5.

221. Section 220.2 of Schedule C to the Charter is amended

(1) by replacing “taxi” in paragraph 2 by “by-automobile remunerated passenger transportation”;

(2) by replacing “holders of a valid taxi driver’s permit from the taxi areas of” in paragraph 4 by “authorized drivers within the meaning of paragraph 1 of section 8 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18) and offering remunerated passenger transportation on”;

(3) by replacing “holders of a valid taxi owner’s permit specializing in regular or limited services from the taxi areas of the island of Montréal” in paragraph 5 by “owners of an authorized automobile within the meaning of paragraph 1 of section 9 of that Act”;

(4) by striking out paragraph 6;

(5) by replacing “holders of a valid taxi transportation service intermediary’s permit from the taxi areas of” in paragraph 7 by “operators of transportation systems authorized under that Act whose service territory includes”;

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

“The suspension or cancellation of the authorization held by a member referred to in subparagraph 4, 5 or 7 of the first paragraph disqualifies the member.”

222. Section 220.3 of Schedule C to the Charter is amended by replacing “paragraphs 4 to 7” in the third paragraph by “subparagraphs 4, 5 and 7 of the first paragraph”.

223. Section 274 of Schedule C to the Charter is replaced by the following section:

“**274.** The city shall exercise all the powers that may be delegated to a body under section 212 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18) and has full authority over the body referred to in section 220.1.”

HIGHWAY SAFETY CODE

224. Section 4 of the Highway Safety Code (chapter C-24.2) is amended

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

““**automobile considered to be a taxi**” means a qualified automobile within the meaning of section 9 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18) when it is used to offer remunerated passenger transportation;”;

(2) by replacing the definition of “**taxi**” by the following definition:

““**taxi**” means an automobile referred to in section 144 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18);”.

225. Section 21 of the Code is amended by replacing “or in the second paragraph of section 82 of the Act respecting transportation services by taxi (chapter S-6.01)” in subparagraph 4 of the first paragraph by “, or of the Société, in the case provided for in the first paragraph of section 118 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18)”.

226. Section 78 of the Code is repealed.

227. Sections 90 and 91 of the Code are amended by striking out “, a taxi” in the third paragraph.

228. Section 95.1 of the Code is amended by replacing “a taxi or” by “an” and by striking out “taxi or”.

229. Section 109 of the Code is amended by striking out “a taxi,” in paragraph 2.

230. Section 121 of the Code is amended by replacing subparagraph 6 of the first paragraph by the following subparagraph:

“(6) the reason invoked to obtain a restricted licence is related to the business of remunerated passenger transportation by automobile referred to in section 3 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18) and if, at the time the application is presented, the Société has cancelled the authorization it had granted the applicant or the applicant’s registration as a driver with an operator of an authorized transportation system has been struck off following a finding of guilt for an offence referred to in section 11 of that Act;”.

231. Sections 183 and 184 of the Code are repealed.

232. Section 189 of the Code is amended, in subparagraph 1 of the first paragraph,

(1) by replacing “second or fifth paragraph of section 82 of the Act respecting transportation services by taxi (chapter S-6.01)” by “third paragraph of section 118 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18)”;

(2) by inserting “or the Société, in a case provided for in the first paragraph of the latter section, withdraws a person’s right to maintain a qualified automobile in operation” after “road vehicle in operation”.

- 233.** Section 202.2.1 of the Code is amended by replacing “or taxi” in the first paragraph by “, taxi or automobile considered to be a taxi”.
- 234.** Section 202.2.1.1 of the Code is amended by replacing “or taxi” by “, taxi or automobile considered to be a taxi”.
- 235.** Section 209.2 of the Code is amended by replacing “any of sections 180 or 183 to” by “section 180 or”.
- 236.** Section 216 of the Code is amended by striking out “or a taxi, or every combination of road vehicles other than those described in the first paragraph of section 214.1” in the introductory clause of the first paragraph.
- 237.** Section 396 of the Code is amended by striking out subparagraph 2 of the second paragraph.
- 238.** Section 397 of the Code is amended by inserting “, an automobile considered to be a taxi” after “in a taxi” in the introductory clause of the third paragraph.
- 239.** Section 401 of the Code is amended, in the second paragraph,
- (1) by inserting “, or to drivers of automobiles considered to be taxis,” after “drivers”;
 - (2) by inserting “or in an automobile considered to be a taxi” after “in a taxi”.
- 240.** Section 440.1 of the Code is amended
- (1) by striking out “a taxi or” in the first paragraph;
 - (2) by striking out “taxi owner or” in subparagraph 2 of the second paragraph.
- 241.** Section 519.65 of the Code is amended by replacing paragraph 11 by the following paragraph:
- “(11) Act respecting remunerated passenger transportation by automobile (2019, chapter 18);”.
- 242.** Section 519.67 of the Code is amended by inserting the following subparagraph after subparagraph 1 of the second paragraph:
- “(1.1) the Act respecting remunerated passenger transportation by automobile (2019, chapter 18);”.
- 243.** Section 521 of the Code is amended by striking out “taxis,” in subparagraph 3 of the first paragraph.

244. Sections 540, 541, 542 and 543 of the Code are amended by replacing all occurrences of “taxi” by “passenger vehicle”.

245. Section 627 of the Code is amended by replacing “transportation by taxi within the meaning of the Act respecting transportation services by taxi (chapter S-6.01)” in the second paragraph by “remunerated passenger transportation by automobile governed by the Act respecting remunerated passenger transportation by automobile (2019, chapter 18)”.

ACT RESPECTING ADMINISTRATIVE JUSTICE

246. Schedule IV to the Act respecting administrative justice (chapter J-3) is amended by replacing paragraph 24.1 by the following paragraph:

“(24.1) section 208 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18);”.

TOBACCO CONTROL ACT

247. Section 2 of the Tobacco Control Act (chapter L-6.2) is amended by inserting “, automobiles considered to be taxis within the meaning of section 4 of the Highway Safety Code (chapter C-24.2)” after “taxis” in paragraph 10.

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

248. Section 12.30 of the Act respecting the Ministère des Transports (chapter M-28) is amended by striking out subparagraph *i* of paragraph 1.

249. Section 12.32 of the Act is amended by striking out paragraph 2.12.

250. Section 12.32.1 of the Act is amended

(1) by striking out the fifth paragraph;

(2) by replacing “, fourth and fifth” in the last paragraph by “and fourth”.

ACT TO PROTECT PERSONS WITH REGARD TO ACTIVITIES INVOLVING FIREARMS

251. Section 1 of the Act to protect persons with regard to activities involving firearms (chapter P-38.0001) is amended by inserting “or automobiles considered to be taxis within the meaning of section 4 of the Highway Safety Code (chapter C-24.2)” after “taxis” in the fourth paragraph.

252. Section 2 of the Act is amended by inserting “or automobiles considered to be taxis referred to in the fourth paragraph of section 1” after “taxis” in the first paragraph.

CONSUMER PROTECTION ACT

253. Section 156 of the Consumer Protection Act (chapter P-40.1) is amended by replacing “as a taxi-cab,” and “or as a demonstrator” in subparagraph *d* of the first paragraph by “to offer remunerated passenger transportation by automobile governed by the Act respecting remunerated passenger transportation by automobile (2019, chapter 18) or as” and “or a demonstrator”, respectively.

ACT RESPECTING THE RÉSEAU DE TRANSPORT MÉTROPOLITAIN

254. Section 10 of the Act respecting the Réseau de transport métropolitain (chapter R-25.01) is amended by replacing “carpooling and shared taxi services” at the end by “or carpooling services or remunerated passenger transportation services by automobile governed by the Act respecting remunerated passenger transportation by automobile (2019, chapter 18). If services are intended for persons with disabilities and unless they are provided by bus or minibus, only taxis within the meaning of section 144 of that Act may provide such services”.

ACT RESPECTING TRANSPORTATION SERVICES BY TAXI

255. The Act respecting transportation services by taxi (chapter S-6.01) is repealed.

ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

256. Section 2 of the Act respecting the Société de l'assurance automobile du Québec (chapter S-11.011) is amended by adding the following paragraph at the end of subsection 2:

“(i) collect the insurance contribution referred to in section 24, 50 or 101 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18).”

257. Section 17 of the Act is amended by replacing “Act respecting transportation services by taxi (chapter S-6.01)” in the second paragraph by “Act respecting remunerated passenger transportation by automobile (2019, chapter 18)”.

258. Section 17.4 of the Act is amended by replacing “151.3” in the first paragraph by “151.3.1”.

259. Section 17.5 of the Act is amended by replacing “and 151.1” by “, 151.1 and 151.3.1”.

260. Section 17.6 of the Act is amended by inserting “, a regulation on fees made under the Act respecting remunerated passenger transportation by automobile (2019, chapter 18)” in the first paragraph after “insurance contributions”.

261. Section 17.7 of the Act is amended by replacing “of indemnification by road vehicle users, of equity and of administrative feasibility” in subparagraph 1 of the first paragraph by “of equity, of administrative feasibility and of indemnification by road vehicle users and by operators of systems of remunerated passenger transportation by automobile”.

262. Section 23.0.7 of the Act is amended by inserting “and under sections 24, 50 and 101 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18)” after “(chapter C-24.2)”.

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

263. Section 4 of the Act respecting public transit authorities (chapter S-30.01) is amended by replacing “and shared taxi services” in the first paragraph by “services and transportation services by qualified automobile within the meaning of section 9 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18)”.

264. Section 81 of the Act is amended by striking out the second paragraph.

265. Section 83 of the Act is amended

(1) by replacing “taxi permit holder or” and “holders” in the first paragraph by “owner of an authorized automobile within the meaning of paragraph 1 of section 9 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18), any operator of a transportation system authorized under that Act or” and “owners”, respectively;

(2) by inserting the following sentence after the first sentence of the second paragraph: “However, unless such services are provided by bus or minibus, only a taxi within the meaning of section 144 of that Act may provide such services for a transit authority.”

TRANSPORT ACT

266. Section 2 of the Transport Act (chapter T-12) is amended by replacing the second paragraph by the following paragraph:

“It shall not apply to remunerated passenger transportation by automobile, except to the extent provided for in the Act respecting remunerated passenger transportation by automobile (2019, chapter 18).”

267. Section 36 of the Act is amended by striking out the third paragraph.

268. Section 48.19 of the Act is amended by replacing the first paragraph by the following paragraph:

“The public transit service may only be supplied by a carrier that is a public body providing public transit, a holder of a bus transport permit, a school bus carrier under contract with the municipality, an owner of an authorized automobile within the meaning of paragraph 1 of section 9 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18), an operator of a transportation system authorized under that Act or a service association comprising such owners.”

269. Section 48.39 of the Act is amended by adding the following paragraph at the end:

“A local municipality may not grant such a contract unless only taxis within the meaning of section 144 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18) are used to provide such means of transportation, except if provided by bus or minibus.”

ACT TO IMPROVE THE PERFORMANCE OF THE SOCIÉTÉ DE
L'ASSURANCE AUTOMOBILE DU QUÉBEC, TO BETTER REGULATE
THE DIGITAL ECONOMY AS REGARDS E-COMMERCE,
REMUNERATED PASSENGER TRANSPORTATION AND TOURIST
ACCOMMODATION AND TO AMEND VARIOUS LEGISLATIVE
PROVISIONS

270. Section 59 of the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (2018, chapter 18) is amended by replacing section 350.61 of the Act respecting the Québec sales tax (chapter T-0.1), which it enacts, by the following section:

“**350.61.** A person who is engaged in a taxi business must equip the vehicle the person uses in the course of carrying on that business with equipment that allows the person to comply with the obligations set out in section 350.62 and ensure the proper operation of that equipment.”

271. Section 81 of the Act is replaced by the following section:

“**81.** The Minister of Revenue may establish and implement a transitional financial compensation program to subsidize the costs, for the operator of a business offering remunerated passenger transportation, of acquiring and installing the equipment necessary to comply with section 350.61 of the Act respecting the Québec sales tax (chapter T-0.1), enacted by section 59 of this Act, except the operator of a business offering only remunerated passenger transportation for which trip requests are processed by a technological means

that does not require human intervention and allows persons requesting a trip to be informed of the maximum fare in writing and to agree to it prior to the driver being notified of the trip request.”

REGULATION RESPECTING INSURANCE CONTRIBUTIONS

272. Section 2 of the Regulation respecting insurance contributions (chapter A-25, r. 3.3) is amended by striking out ““taxi”,”.

273. Section 4 of the Regulation is amended by striking out subparagraph 7 of the first paragraph.

274. The Regulation is amended by striking out all occurrences of “, 4C” in sections 30 to 32.

REGULATION RESPECTING ROAD VEHICLE REGISTRATION

275. Section 2.1 of the Regulation respecting road vehicle registration (chapter C-24.2, r. 29) is amended by striking out “a taxi,” in the first paragraph.

276. Section 2.1.1 of the Regulation is amended by striking out subparagraph 4 of the second paragraph.

REGULATION RESPECTING LICENCES

277. Section 8 of the Regulation respecting licences (chapter C-24.2, r. 34) is amended by striking out “4C”,.

278. Section 15 of the Regulation is amended

- (1) by striking out “4C,” in paragraphs 1 and 2;
- (2) by striking out paragraph 3.

279. Section 16 of the Regulation is amended

- (1) by striking out “, 4C” in paragraph 2;
- (2) in paragraph 3,
 - (a) by striking out “, 4C”;
 - (b) by replacing “, 4B or 4C” by “or 4B”.

280. Section 24 of the Regulation is amended by replacing “class 4B or 4C” in the introductory clause by “class 4B”.

281. Section 28 of the Regulation is amended by striking out subparagraph 6 of the first paragraph.

282. Section 28.6 of the Regulation is repealed.

283. Section 29 of the Regulation is amended

(1) by striking out “4C,” in paragraphs 1 to 5;

(2) by striking out paragraph 6.

284. Section 30 of the Regulation is amended

(1) by striking out “, 4C” in paragraph 3;

(2) in paragraph 4,

(a) by striking out “, 4C”;

(b) by replacing “, 4B or 4C” by “or 4B”.

285. Section 42 of the Regulation is amended by replacing “class 4B or 4C” in the introductory clause by “class 4B”.

REGULATION TO AMEND THE TAXI TRANSPORTATION
REGULATION, IN THE AREA OF ELECTRIFICATION OF TAXI
TRANSPORTATION IN THE TERRITORY OF THE ISLAND OF
MONTRÉAL

286. Section 6 of the Regulation to amend the Taxi Transportation Regulation, in the area of electrification of taxi transportation in the territory of the island of Montréal, enacted by Order in Council 1365-2018 (2018, G.O. 2, 5087A), is amended by striking out the second sentence.

CHAPTER XXII

TRANSITIONAL AND FINAL PROVISIONS

DIVISION I

DUES

287. Dues of \$0.90 per trip must be paid by the customer to the Minister of Transport, in addition to the fare. The dues are allocated to the financing of a financial assistance program established by the Minister of Transport to compensate, to the extent provided for by the program, the persons or groups holding, on 19 March 2019, a taxi owner’s permit issued before 15 November 2000.

In addition, the Minister must, without delay, establish a financial assistance program to offer additional financial assistance to persons with special personal support needs.

288. The Government determines, by regulation, how the dues are to be collected. The dues collected are credited to the Land Transportation Network Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28).

289. The collection of the dues ceases on the date of publication of a notice of the Minister of Transport in the *Gazette officielle du Québec* stating that the dues have generated proceeds corresponding to the cost of the programs referred to in section 287, including the average cost of government borrowings during the period in which the dues were collected, from which an amount of 250 million dollars is subtracted, which amount corresponds to the sum reserved in the Budget Speech delivered on 21 March 2019 to help the taxi industry in its transition.

290. This Act is to be read, from 10 October 2020 until the date of publication of the notice provided for in section 289,

(1) as if the following subparagraph were inserted after subparagraph 1 of the first paragraph of section 134:

“(1.1) the dues payable under section 287 have not been paid within the time prescribed by government regulation;”;

(2) as if “and dues” were inserted after “the duties” in paragraph 3 of section 137.

291. The Act respecting the Ministère des Transports is to be read, from 10 October 2019,

(1) until the date preceding the date on which the sums that are credited to the Land Transportation Network Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports and that are allocated to a financial assistance program established by the Minister of Transport to compensate, to the extent provided for by the program, the persons or groups holding, on 19 March 2019, a taxi owner’s permit issued before 15 November 2000, will be exhausted,

(a) as if subparagraph *i* of paragraph 1 of section 12.30 were replaced by the following subparagraph:

“(i) a financial assistance program established by the Minister of Transport to compensate, to the extent provided for by the program, the persons or groups holding, on 19 March 2019, a taxi owner’s permit issued before 15 November 2000;”;

(b) as if the fifth paragraph of section 12.32.1 were replaced by the following paragraph:

“The sums referred to in paragraph 2.12 of section 12.32, as it read on the date preceding the date of publication of the notice provided for in section 289, are allocated to financing the measures referred to in subparagraph *i* of paragraph 1 of section 12.30.”;

(2) until the date preceding the date of publication of the notice provided for in section 289,

(a) as if paragraph 2.12 of section 12.32 were replaced by the following paragraph:

“(2.12) the sums collected as dues under section 287 of the Act respecting remunerated passenger transportation by automobile (2019, chapter 18);”;

(b) as if “, as it read on the date preceding the date of publication of the notice provided for in section 289” in the fifth paragraph of section 12.32.1, as amended by subparagraph *b* of paragraph 1, were struck out.

DIVISION II

PERMITS

292. A person who, on 9 October 2020, holds a taxi driver’s permit is deemed, as of 10 October 2020, to be a driver authorized by the Société under paragraph 1 of section 8.

If, on 9 October 2020, the permit is suspended, the authorization deemed granted under the first paragraph is also suspended for the remainder of the permit suspension.

293. The automobile attached to a taxi owner’s permit on 9 October 2020 is deemed, as of 10 October 2020, to be an automobile authorized by the Société under paragraph 1 of section 9.

If, on 9 October 2020, the permit is suspended, the authorization deemed granted under the first paragraph is also suspended for the remainder of the permit suspension.

294. The Act respecting transportation services by taxi (chapter S-6.01) is to be read, from 10 October 2019 to the coming into force of section 255, as if “issued on or after 15 November 2000” in section 19 were struck out.

295. A hypothec that charges a taxi owner’s permit on 9 October 2019 attaches, by operation of law, to the permit holder’s right to the sums paid under the program mentioned in the first paragraph of section 287.

When two or more hypothecs that charged the same permit attach to such a right under the first paragraph, they keep the same ranking among themselves. A hypothec that charges a universality of claims, granted by the permit holder before the attachment provided for in the first paragraph, does not extend to that right.

A creditor may not enforce the hypothec that so attaches to that right against the Minister as long as the hypothec has not been set up against the Minister in the same way as an assignment of claims.

296. The Commission collaborates with the Société for the purposes of any transitional measures concerning the performance of their respective missions as regards passenger transportation by automobile.

To that end, they may enter into any agreement on the sharing and transfer of documents and information.

DIVISION III

REMUNERATED PASSENGER TRANSPORTATION SERVICES WHOSE IMPLEMENTATION IS AUTHORIZED BY CERTAIN PILOT PROJECTS

297. Despite section 89.1 of the Act respecting transportation services by taxi, the following pilot projects remain in force until 10 October 2020, unless the Minister terminates them before that date:

(1) the Pilot project concerning permits and training of certain drivers providing remunerated passenger transportation on the island of Montréal (chapter S-6.01, r. 2.01);

(2) the Pilot project to promote the use of new fully electric automobiles in the taxi transportation industry (chapter S-6.01, r. 2.1.1);

(3) the Pilot project concerning remunerated passenger transportation services requested exclusively using a mobile application (chapter S-6.01, r. 2.3); and

(4) the Pilot project to optimize taxi transportation services and the servicing of regional infrastructures and equipment in the territory of the Communauté métropolitaine de Québec, made by Order 2018-24 of the Minister of Transport (2018, G.O. 2, 5235A).

Until that date, the territory to which each of those pilot projects applies may not be modified. Neither may new transportation services be authorized by the Minister under section 89.1 of the Act respecting transportation services by taxi.

The first paragraph applies despite any court decision rendered after 19 March 2019 that invalidates or suspends the application of one of those pilot projects.

298. The holder of a taxi transportation service intermediary's permit who is authorized to offer remunerated passenger transportation services by automobile as part of the pilot project referred to in subparagraph 3 of the first paragraph of section 297 and who, to continue operating those services after 10 October 2020, wishes to convert them into a transportation system and become its operator, must send a notice of intention in writing to both the Minister and the Commission des transports du Québec not later than 11 August 2020 indicating the measures the holder intends to take to comply with this Act.

Such a holder of a taxi transportation service intermediary's permit who intends to continue operating such services without converting them into a transportation system must, before the latter date, notify the drivers providing those services that they need to obtain the authorizations referred to in sections 18 and 26, respectively, if they do not hold a driver's permit issued under the Act respecting transportation services by taxi or if they do not use an automobile attached to an owner's permit issued under that Act.

299. The remunerated passenger transportation services that are the subject of a notice sent under the first paragraph of section 298 become an authorized transportation system by operation of law as of 10 October 2020. The holder of a taxi transportation service intermediary's permit authorized to provide those services becomes, in the same manner, the system operator.

The transportation system's service territory corresponds to the territories of the municipalities designated by the pilot project.

The operator is required to take the measures that are necessary, if such is the case, to ensure that the system is compliant with the standards applicable to it and report to the Commission in accordance with the form and content prescribed by government regulation. The operator must do so within the time prescribed by the regulation, but not later than six months after 10 October 2020.

DIVISION IV

OTHER TRANSITIONAL AND FINAL PROVISIONS

300. The rates set by the Commission under the Act respecting transportation services by taxi, as they read before 10 October 2020, remain in force, with the necessary modifications, until they are replaced or repealed by rates fixed under section 95.

301. For the purposes of paragraph 6 of section 10, subparagraph 3 of the first paragraph of section 20 and subparagraph 3 of the first paragraph of section 28, an authorization granted under this Act also extends to a permit under the Act respecting transportation services by taxi, as it read before 10 October 2020.

302. For the period from 10 October 2019 to 10 October 2020, this Act is to be read

(1) as if “qualified driver” in section 93 were replaced by “holder of a driver’s permit”;

(2) as if the second paragraph of section 98 were replaced by the following paragraph:

“The driver is nevertheless exempt from doing so when the supplier of the means or, in the case of a driver who comes under a holder of a taxi transportation service intermediary’s permit, the holder publishes the document on their website or mobile application.”

303. Any first regulation that is necessary for the purposes of this Act may have a shorter publication period than that required under section 11 of the Regulations Act (chapter R-18.1), but not shorter than 20 days. Such a regulation comes into force on 10 October 2020 despite section 17 of that Act.

Such a first regulation may prescribe any transitional measures required to carry out this Act.

304. The Commission des transports du Québec must, not later than 10 October 2020, make a regulation under section 48 of the Transport Act (chapter T-12) to amend the Commission’s rules of procedure so as to ensure the implementation of the provisions of this Act which concern the Commission. The regulation must come into force on that date despite section 17 of the Regulations Act.

Despite section 11 of the Regulations Act, the regulation made under this section may not be enacted before the expiry of 20 days after its publication in the *Gazette officielle du Québec*.

305. No collective agreement between a public body providing transport and its employees may restrict the power of the body to contract to provide special transportation services by taxi for persons with disabilities or to organize shared transportation by taxi.

However, no regular employee governed by a collective agreement that includes such a restriction on the power to contract of a public body providing transport may be dismissed or laid off by that body owing to a contract entered into regarding the organization of shared transportation by taxi except in the case of special transportation services by taxi for persons with disabilities.

Any dispute relating to the application or interpretation of the second paragraph may be submitted to grievance arbitration in accordance with the Labour Code (chapter C-27) as if it were a grievance.

306. The Minister must, not later than 31 March 2022 and subsequently at least once every five years, report to the National Assembly on the carrying out of this Act and make recommendations on the advisability of maintaining or amending its provisions.

307. The Minister of Transport is responsible for the administration of this Act.

308. Until 10 October 2024 or until any earlier date or dates determined by the Government, owners, drivers, operators and dispatchers are exempted from their obligations under subparagraph *d* of subparagraph 1 of the first paragraph of section 20 regarding the real-time geolocation device, sections 21 and 57, subparagraph 2 of the first paragraph of section 58 concerning the device, section 72 and the second paragraph of sections 82 and 89.

The exemption provided for in the first paragraph does not apply

(1) if an authorized automobile must be equipped with a real-time geolocation device on 9 October 2020 in accordance with the By-law concerning taxi transportation (RCG 10-009) made by Ville de Montréal;

(2) if an authorized automobile is used as part of the pilot project referred to in subparagraph 3 of the first paragraph of section 297; or

(3) in regard to all trips requested from dispatchers or from transportation system operators that exercise that function, if they process trip requests exclusively by the technological means referred to in section 93.

For the purposes of the first paragraph, the dates the Government may set may vary according to the territories it determines; in such a case, the exemption ends for all automobiles whose registration holder's address is situated in the territory determined.

309. Sections 270 and 271 have effect from 12 June 2018.

310. The provisions of this Act come into force on 10 October 2020, except

(1) sections 93, 94, 98, 164 and 165, the provisions of Division I of Chapter XVII to the extent that they relate to offences under one of the preceding sections, sections 270, 271 and 286, the provisions of the first paragraph of section 287 other than those related to the payment of dues, and the provisions of the second paragraph of that section, sections 291, 294 to 298, 302, 304 and 309, which come into force on 10 October 2019;

(2) sections 248 and 250, which come into force on the date on which the sums that are credited to the Land Transportation Network Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports and that are allocated to a financial assistance program established by the Minister of Transport to compensate, to the extent provided for by the program, the persons or groups holding, on 19 March 2019, a taxi owner's permit issued before 15 November 2000, are exhausted;

(3) section 249, which comes into force on the date that is one year after the date of publication of the notice provided for in section 289.

2019, chapter 19
**AN ACT TO AMEND MAINLY THE FIREARMS
REGISTRATION ACT**

Bill 25

Introduced by Madam Geneviève Guilbault, Minister of Public Security

Introduced 14 May 2019

Passed in principle 17 September 2019

Passed 24 October 2019

Assented to 30 October 2019

**Coming into force: 30 October 2019, except sections 8 and 9, which come into force on
1 December 2019**

Legislation amended:

Act respecting the conservation and development of wildlife (chapter C-61.1)

Firearms Registration Act (chapter I-0.01)

Explanatory notes

This Act amends the Firearms Registration Act to remove the obligation, for a person in possession of a firearm, to provide the firearm's registration number on request.

In addition, any person in possession of a firearm that is not registered in accordance with that Act is guilty of an offence and is liable to a fine.

The Act establishes that, in cases of judicial proceedings, the presence of a firearm in the territory of Québec constitutes, in the absence of any evidence to the contrary, proof of its presence in that territory for more than 45 days.

The Act also amends the Act respecting the conservation and development of wildlife to enable wildlife protection officers to enforce all provisions of the Firearms Registration Act and to grant them the power to issue, to the owner of a firearm not registered, a notice requiring the owner to apply for registration of the firearm. Firearm owners who fail to apply for registration and provide proof of having done so to a wildlife protection officer within 14 days after receiving such a notice are guilty of an offence and are liable to a fine.



Chapter 19

AN ACT TO AMEND MAINLY THE FIREARMS REGISTRATION ACT

[Assented to 30 October 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

FIREARMS REGISTRATION ACT

- 1.** Section 8 of the Firearms Registration Act (chapter I-0.01) is repealed.
- 2.** Section 9 of the Act is amended by replacing “who has a firearm in his or her possession” by “in possession of a firearm”.
- 3.** Section 10 of the Act is amended
 - (1) by replacing “an offence has been committed under section 2” by “a person is in possession of a firearm that is not registered in accordance with this Act”;
 - (2) by striking out “concerned”.
- 4.** Section 11 of the Act is amended by replacing “that no offence was committed under section 2” in the first paragraph by “that the firearm is registered in accordance with this Act”.
- 5.** Section 16 of the Act is amended by replacing “Whoever contravenes any of sections 2, 3, 6, 7 and 13” in the introductory clause by “Any owner of a firearm to which this Act applies who contravenes section 3, 6 or 7, or any firearms business that contravenes section 13,”.
- 6.** Section 17 of the Act is replaced by the following section:
 - “17.** Any person in possession of a firearm that is not registered in accordance with this Act is guilty of an offence and is liable to a fine of
 - (1) \$500 to \$5,000 in the case of a natural person; and
 - (2) \$1,500 to \$15,000 in all other cases.

In any proceedings instituted under this section, the presence of a firearm in the territory of Québec constitutes, in the absence of any evidence to the contrary, proof of its presence in that territory for more than 45 days.”

7. Section 21 of the Act is amended by replacing “2” in the first paragraph by “3 or 17”.

ACT RESPECTING THE CONSERVATION AND DEVELOPMENT OF
WILDLIFE

8. Section 5 of the Act respecting the conservation and development of wildlife (chapter C-61.1) is amended by striking out “section 9 of” in subparagraph 10 of the first paragraph.

9. The Act is amended by inserting the following section after section 13.1:

“13.1.1. A wildlife protection officer may issue a notice requiring the owner of a firearm that is not registered in accordance with the Firearms Registration Act (chapter I-0.01) to apply for its registration.

A firearm owner who refuses or neglects to apply for registration of the firearm and provide proof of having done so to a wildlife protection officer within 14 days after receiving such a notice is guilty of an offence and is liable to the fine set out in section 16 of the Firearms Registration Act.”

10. This Act comes into force on 30 October 2019, except sections 8 and 9, which come into force on 1 December 2019.

2019, chapter 20

AN ACT TO AMEND THE LABOUR CODE CONCERNING THE MAINTENANCE OF ESSENTIAL SERVICES IN PUBLIC SERVICES AND IN THE PUBLIC AND PARAPUBLIC SECTORS

Bill 33

Introduced by Mr. Jean Boulet, Minister of Labour, Employment and Social Solidarity

Introduced 14 June 2019

Passed in principle 24 September 2019

Passed 29 October 2019

Assented to 30 October 2019

Coming into force: 30 October 2019

Legislation amended:

Labour Code (chapter C-27)

Explanatory notes

This Act proposes amendments to the Labour Code as regards the essential services that must be maintained in the event of a strike in public services and in the public and parapublic sectors.

With respect to public services, the Administrative Labour Tribunal is granted the power, currently conferred on the Government, to order that essential services be maintained if a strike may endanger public health or safety. The Tribunal is empowered to make such an order, for the same reason, with respect to a service, undertaking or enterprise if, because of the nature of its operations, it is comparable to a public service. The minimum period a certified association must wait before it may declare a strike in a public service after an agreement or a list of essential services has been forwarded to the Tribunal and the employer is increased to seven clear working days. Moreover, the Tribunal is given the power, currently conferred on the Government, to suspend the exercise of the right to strike in cases where the essential services in a public service are insufficient and this endangers public health or safety.

With respect to the public and parapublic sectors, the Act replaces the obligation to maintain a percentage of employees per work shift in an institution in the event of a strike by the obligation to maintain essential services whose interruption may endanger public health or safety. It mainly provides that those services must be negotiated between the parties and that if no agreement is reached, a

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Explanatory notes *(cont'd)*

certified association must send the Tribunal a list providing for the essential services that must be maintained in the event of a strike. Such an agreement or list must comply with certain criteria and be approved by the Tribunal, with or without amendment.

Moreover, the Tribunal's remedial powers are modified so that the Tribunal may, in public services and in the public and parapublic sectors, conduct an inquiry or make an order when the essential services provided for in an agreement or list are not sufficient.

Finally, the Act updates the definition of "public service" and contains consequential and transitional provisions.



Chapter 20

AN ACT TO AMEND THE LABOUR CODE CONCERNING THE MAINTENANCE OF ESSENTIAL SERVICES IN PUBLIC SERVICES AND IN THE PUBLIC AND PARAPUBLIC SECTORS

[Assented to 30 October 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

LABOUR CODE

- 1.** Section 109.1 of the Labour Code (chapter C-27) is amended by replacing “an order has been made by the Government” in subparagraph iii of paragraph c by “a decision has been rendered”.
- 2.** Section 111.0.16 of the Code is amended by striking out paragraphs 1.2 and 3.
- 3.** Section 111.0.17 of the Code is replaced by the following sections:

“111.0.17. If of the opinion that a strike may endanger public health or safety, the Tribunal, on its own initiative or at the request of an employer or of a certified association in a public service, may order both parties to maintain essential services in the event of a strike.

For the same reason, the Tribunal, on its own initiative or at the request of a service, undertaking or enterprise not referred to in section 111.0.16 or of a certified association in that service, undertaking or enterprise, may order both parties to maintain essential services in the event of a strike, if the service, undertaking or enterprise, because of the nature of its operations, is comparable to a public service. In such a case, the service, undertaking or enterprise is considered a public service for the purposes of this Code.

The Tribunal may, in addition, render a decision under the first or second paragraph at the request of a person other than a party, if it considers that the person has a sufficient interest.

From the date the Tribunal’s decision is notified to the parties, the exercise of the right to strike is suspended until the certified association concerned meets the requirements of sections 111.0.18 and 111.0.23.

“111.0.17.1. The Tribunal’s decision to require a public service to maintain essential services in the event of a strike applies to each stage of the negotiations.

However, the Tribunal, on its own initiative or at a party's request, may revoke the decision to order that essential services be maintained.

“111.0.17.2. Before rendering a decision under the first or second paragraph of section 111.0.17 or the second paragraph of section 111.0.17.1, the Tribunal shall give the parties and, if applicable, the person having a sufficient interest, the opportunity to submit their views.”

4. Section 111.0.18 of the Code is amended by replacing “in an order made” in the first paragraph by “by a decision rendered”.

5. Section 111.0.19 of the Code is amended by striking out “, before reporting it to the Minister pursuant to section 111.0.20,” in the third paragraph.

6. Sections 111.0.20 and 111.0.21 of the Code are repealed.

7. Section 111.0.23 of the Code is amended

(1) by replacing “in an order made” in the first paragraph by “by a decision rendered”;

(2) in the third paragraph,

(a) by replacing “in an order made” by “by a decision rendered”;

(b) by replacing both occurrences of “seven days” by “seven clear working days”.

8. Section 111.0.23.1 of the Code is amended

(1) in the first paragraph,

(a) by replacing “dans un décret pris” in the French text by “par une décision rendue”;

(b) by replacing “contemplated in an order made under section 111.0.17 must give the Minister, the employer and the Tribunal” by “must give the Minister and the employer, and the Tribunal in the case of a public service contemplated by a decision rendered under section 111.0.17.”;

(2) by replacing “by an order made” in the third paragraph by “by a decision rendered”.

9. Section 111.0.24 of the Code is replaced by the following section:

“111.0.24. In a public service contemplated by a decision rendered under section 111.0.17, the Tribunal may suspend the exercise of the right to strike if of the opinion that the essential services provided for or actually rendered where a strike is apprehended or in progress are insufficient and that this endangers public health or safety.

The suspension has effect from the date the decision is notified to the parties and until it is shown to the satisfaction of the Tribunal that, should the right to strike be exercised, sufficient essential services will be maintained in that public service.”

10. Section 111.0.25 of the Code is repealed.

11. Section 111.0.26 of the Code is amended by replacing “in an order made” by “by a decision rendered”.

12. Sections 111.10 and 111.10.1 of the Code are replaced by the following sections:

“111.10. In the event of a strike by an institution’s employees, the parties are required to maintain essential services. Such services are those whose interruption may endanger public health or safety.

“111.10.1. The essential services that must be maintained shall be negotiated between the certified association and the institution. The negotiation may be conducted according to the parameters agreed upon by that association or a group of associations it forms part of and the institution or its representative.

Any agreement on essential services must comply with the following criteria:

(1) the essential services must be broken down per unit of care and class of care or services;

(2) the normal operation of intensive care units and emergency units, if any, must be ensured; and

(3) a person’s freedom of access to the institution’s services must be ensured.

Any agreement must be sent to the Tribunal for approval.

The Tribunal, on its own initiative or at the request of any of the parties, may designate a person to help the parties to reach an agreement.”

13. Section 111.10.2 of the Code is replaced by the following section:

“111.10.2. Every institution shall, at the request of the Tribunal or of a certified association, communicate to both of them any relevant information on the essential services that must be maintained, within 10 working days after receipt of the request. The request must specify the required information.”

14. Section 111.10.3 of the Code is amended by replacing the first three paragraphs by the following paragraph:

“If no agreement is reached, the certified association shall send to the Tribunal for approval a list providing for the essential services that must be maintained in the event of a strike. Such a list shall comply with the criteria set out in the second paragraph of section 111.10.1.”

15. Section 111.10.4 of the Code is amended

(1) by replacing “, 111.10.1 and 111.10.3” in the first paragraph by “and 111.10.1”;

(2) by striking out the second paragraph.

16. Section 111.10.5 of the Code is replaced by the following section:

“111.10.5. If the Tribunal considers that an agreement or a list does not comply with the criteria set forth in sections 111.10 and 111.10.1, it may make the recommendations it considers appropriate to the parties for amending the agreement or the list, or it may approve the agreement or the list with amendments.”

17. Section 111.10.7 of the Code is amended by replacing “section 111.10, 111.10.1 and 111.10.3” in the second paragraph by “sections 111.10 and 111.10.1”.

18. Section 111.16 of the Code is amended by inserting “are not sufficient or” after “in a list or agreement” in the first paragraph.

19. Section 111.17 of the Code is amended by inserting “are not sufficient or” after “in a list or agreement” in the first paragraph.

20. Section 111.20 of the Code is amended by replacing “111.0.19” in the first paragraph by “111.0.17, 111.0.19, 111.0.24”.

21. The Code is amended by inserting the following section after section 111.21:

“111.21.1. Any negotiation of essential services that are governed by this chapter must be begun and carried on diligently and in good faith.”

22. Section 146.2 of the Code is amended by striking out “111.10,”.

TRANSITIONAL AND FINAL PROVISIONS

23. For the purpose of determining the essential services that must be maintained in the event of a strike by a certified association to which a collective agreement that expires on 31 March 2020 applies, the negotiation of essential services under the first paragraph of section 111.10.1 of the Labour Code (chapter C-27), as replaced by section 12, must begin on 30 October 2019.

In the case of a certified association to which a collective agreement that expires on 31 March 2021 applies, the negotiation of such services must begin on 2 October 2020.

24. For the purpose of determining the essential services that must be maintained in the event of a strike by a certified association to which a collective agreement that expires on 31 March 2020 applies, the Tribunal may, at the parties’ request, settle any difficulty arising out of the application of sections 111.10.1 and 111.10.3 of the Labour Code, respectively amended by sections 12 and 14.

The Tribunal may also

(1) make recommendations on the parameters to be agreed on by an association or a group of associations it forms part of and an institution or its representative; and

(2) make recommendations as to the content and breakdown of the essential services provided for in an agreement or a list, before the agreement or list is communicated to it under those sections 111.10.1 and 111.10.3.

The Tribunal shall render a decision or issue recommendations within 30 days.

25. Despite the first paragraph of section 111.10.7 of the Labour Code, as amended by section 17, the Administrative Labour Tribunal may, if warranted by a special situation and after having informed the parties, extend the time specified in that paragraph by not more than 30 days in order to rule on whether or not the essential services that must be maintained in the event of a strike by a certified association to which a collective agreement that expires on 31 March 2020 applies are sufficient.

26. An employer and a certified association subject to an order made under section 111.0.17 of the Labour Code, as it read before 30 October 2019, are deemed to be subject, from that date, to a decision of the Administrative Labour Tribunal rendered under the first paragraph of section 111.0.17 of the Labour Code, as replaced by section 3.

A party may, however, request the Tribunal to revoke the decision in accordance with the second paragraph of section 111.0.17.1 of the Labour Code, enacted by section 3.

27. This Act comes into force on 30 October 2019.

2019, chapter 21 AN ACT TO TIGHTEN THE REGULATION OF CANNABIS

Bill 2

Introduced by Mr. Lionel Carmant, Minister for Health and Social Services

Introduced 5 December 2018

Passed in principle 14 May 2019

Passed 29 October 2019

Assented to 1 November 2019

Coming into force: 1 November 2019, except sections 1 to 3 and 12 to 21, which come into force on 1 January 2020

Legislation amended:

Cannabis Regulation Act (chapter C-5.3)

Highway Safety Code (chapter C-24.2)

Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (chapter C-52.2)

Tobacco Control Act (chapter L-6.2)

Regulation amended:

Regulation under the Tobacco Control Act (chapter L-6.2, r. 1)

Explanatory notes

The purpose of this Act is to tighten the regulation of cannabis.

First, the minimum age required to buy or possess cannabis or to be admitted to a cannabis retail outlet is raised to 21 years.

Next, the rules applicable to cannabis possession are tightened to prohibit possession on the grounds and on the premises or in the buildings of a college-level educational institution as well as on the premises or in the buildings of a university-level educational institution, excluding student residences in the latter case.

As regards cannabis use, further smoking prohibitions are added to those already imposed by the Cannabis Regulation Act, including prohibitions against smoking cannabis on public roads, on the grounds of enclosed spaces where smoking is currently prohibited, subject to certain exceptions, as well as in all other outdoor places that are open to the public such as parks, playgrounds, sports grounds

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Explanatory notes *(cont'd)*

and the grounds of day camps. A municipality may however, by by-law and on certain conditions, permit cannabis smoking in a municipal park to the extent that such a by-law nevertheless prohibits it within the perimeter in which a public event of a cultural, sports or commercial nature is held.

The prohibition against the Société québécoise du cannabis operating a cannabis retail outlet less than 250 metres from an educational institution is extended to all college-level educational institutions.

Last, certain technical corrections are made to the Cannabis Regulation Act and other Acts, some provisions relating to penal matters are added or clarified, and consequential amendments as well as a transitional measure are introduced.



Chapter 21

AN ACT TO TIGHTEN THE REGULATION OF CANNABIS

[Assented to 1 November 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CANNABIS REGULATION ACT

1. Section 4 of the Cannabis Regulation Act (chapter C-5.3) is amended

(1) by replacing “a minor” in the first paragraph by “a person under 21 years of age”;

(2) by adding the following sentence at the end of the second paragraph: “The same applies to a person 18, 19 or 20 years of age who contravenes the first paragraph by possessing, in a public place, a total amount of cannabis equivalent to 30 grams or less of dried cannabis as determined in accordance with Schedule 3 to the Cannabis Act (Statutes of Canada, 2018, chapter 16), by possessing cannabis in a place other than a public place or by giving cannabis.”;

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

“In proceedings for a contravention of this section, the burden is on the defendant to prove that they were of full age or 21 years of age or over at the time, as applicable.

For the purposes of this section and sections 6 and 7, “public place” has the meaning assigned by the Cannabis Act.”

2. Section 6 of the Act is amended

(1) by replacing “of full age” in the first paragraph by “21 years of age or over”;

(2) by striking out the third paragraph.

3. Section 7 of the Act is amended

(1) by replacing “of full age” in the first paragraph by “21 years of age or over”;

(2) by replacing “of full age live” in the second paragraph by “21 years of age or over live or in an accommodation unit of a tourist accommodation establishment governed by the Act respecting tourist accommodation establishments (chapter E-14.2) where more than one such person is staying”.

4. Section 8 of the Act is amended by replacing subparagraph 2 of the first paragraph by the following subparagraphs:

“(2) on the grounds, on the premises or in the buildings of a college-level educational institution;

“(2.1) on the premises or in the buildings of a university-level educational institution, excluding student residences;”.

5. Section 12 of the Act is amended

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

(2) by replacing “minors” in subparagraph 5 of the first paragraph by “persons under 21 years of age”.

6. Section 14 of the Act is amended

(1) by replacing “second paragraph” in the third paragraph by “first paragraph”;

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

“In the case of a contravention of the third paragraph, the operator of a place referred to in the first paragraph commits an offence and is liable to a fine of \$1,000 to \$50,000. Those amounts are doubled for a subsequent offence.”

7. Section 16 of the Act is amended

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

“Cannabis smoking is prohibited

(1) on public roads within the meaning of the third paragraph of section 66 of the Municipal Powers Act (chapter C-47.1);

(2) in bus shelters;

(3) in tents, under big tops and in other similar facilities that are put up temporarily or permanently and are open to the public;

(4) on terraces and in other outdoor areas operated as part of a commercial activity and set up for rest, relaxation or the consumption of products;

(5) on grounds on which enclosed spaces where cannabis smoking is prohibited under the first paragraph of section 12 are situated, except the grounds of residential buildings consisting only of two or more dwellings or a private seniors' residence referred to in subparagraphs 8 and 9, respectively, of that paragraph; and

(6) in all other outdoor places that are open to the public such as parks, playgrounds, sports grounds, the grounds of day camps and the grounds of vacation camps.

If a building comprises both an enclosed space where cannabis smoking is prohibited under the first paragraph of section 12 and a private residence, the prohibition does not apply to any part of the building's grounds that is reserved for the exclusive use of persons living in the residence.”;

(2) by striking out “or second paragraph or a regulation made under the fourth” in the fifth paragraph;

(3) by replacing “, second or fifth paragraph or a regulation made under the fourth” in the sixth paragraph by “or third”.

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

“16.1. Despite subparagraph 6 of the first paragraph of section 16, a local municipality may, by by-law and on the conditions it determines, permit cannabis smoking in a municipal park, except in the parts of the park where smoking is prohibited under subparagraphs 6 to 8 of the first paragraph of section 2.1 of the Tobacco Control Act (chapter L-6.2) or under the second paragraph of that section. In such a case, the local municipality must post signs visible to the persons frequenting the park, indicating the places where cannabis smoking is permitted.

However, when a public event of a cultural, sports or commercial nature, in particular a festival, party or sports gathering, is held in such places, such a by-law must, among other things,

(1) prohibit cannabis smoking, for the duration of the event, within the perimeter in which the event is held; and

(2) require the event organizer to inform the public of the perimeter within which cannabis smoking is prohibited and of the duration of the prohibition, such as by posting signs.

An authenticated copy of any by-law made under the first paragraph must be sent to the Minister as soon as possible after the by-law is adopted.”

9. Sections 17 and 18 of the Act are amended by striking out “or a regulation made under the fourth paragraph of section 16” in the first paragraph.

10. The Act is amended by inserting the following section after section 18:

“18.1. Sections 17 and 18 do not apply in respect of a public road or a perimeter referred to in subparagraph 1 of the second paragraph of section 16.1.”

11. Section 33 of the Act is amended by replacing “or elementary or secondary school instructional services” in the first paragraph by “, elementary or secondary school instructional services, educational services in vocational training or educational services to adults in general education or near a college-level educational institution”.

12. The heading of subdivision 2 of Division II of Chapter VII of the Act is amended by replacing “*minors and selling to minors*” by “*and selling to persons under 21 years of age*”.

13. Section 34 of the Act is amended

(1) by replacing “A minor may not be admitted to a cannabis retail outlet and a minor’s” by “A person under 21 years of age may not be admitted to a cannabis retail outlet and their”;

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

“However, the Government may, by regulation, determine cases where a person under 21 years of age may be admitted to a cannabis retail outlet and their presence may be tolerated there, in particular to carry out maintenance work or deliver products.”

14. Section 35 of the Act is amended by replacing “a minor” by “a person under 21 years of age”.

15. Section 36 of the Act is amended by replacing “majeure” in the first paragraph in the French text by “*âgée de 21 ans ou plus*”.

16. Section 37 of the Act is amended by replacing “of full age” and “a minor” by “21 years of age or over” and “a person under 21 years of age”, respectively.

17. Section 38 of the Act is amended

(1) by replacing “a minor” in the first paragraph by “a person under 21 years of age”;

(2) by replacing “A minor” in the second paragraph by “A person under 21 years of age”.

18. Section 39 of the Act is amended

(1) by replacing “of full age” and “a minor” in the first paragraph by “21 years of age or over” and “a person under 21 years of age”, respectively;

(2) by replacing “of full age” in the second paragraph by “21 years of age or over”.

19. Section 41 of the Act is amended by replacing “minors to a cannabis retail outlet and the prohibition against selling cannabis to minors” in the first paragraph by “persons under 21 years of age to a cannabis retail outlet and the prohibition against selling cannabis to such persons”.

20. Section 53 of the Act is amended

(1) by replacing “of full age” in subparagraph *a* of subparagraph 8 of the first paragraph by “21 years of age or over”;

(2) by replacing “minors” in the second paragraph by “persons under 21 years of age”;

(3) by replacing “of full age” in the third paragraph by “21 years of age or over”.

21. Section 70 of the Act is amended

(1) by replacing “majeure” in subparagraph 6 of the first paragraph in the French text by “âgée de 21 ans ou plus”;

(2) by replacing “of age, an inspector must be reasonably convinced that the person is a minor” in the fifth paragraph by “of age, an inspector must be reasonably convinced that the person is under 21 years of age”.

22. Section 77 of the Act is amended

(1) in the first paragraph,

(a) by striking out “Commet une infraction” in the French text;

(b) by inserting “and is liable to a fine of \$2,500 to \$62,500. However, if the offender is a cannabis producer, the producer is liable to a fine of \$5,000 to \$500,000. Those amounts are doubled for a subsequent offence” at the end;

(2) by striking out the second paragraph.

23. Section 83 of the Act is amended

(1) by adding the following paragraph before the first paragraph:

“The Minister may, to support the work of inspectors, appoint persons or designate classes of persons to perform the functions of analyst. The Minister of Public Security may do the same to support the work of police force members.”;

- (2) by replacing “to an analyst” in the first paragraph by “to such an analyst”.

24. Section 84 of the Act is amended

(1) by replacing “belong to and are to be remitted to the Minister” in the first paragraph by “belong to and are to be remitted to the Minister if the sample was submitted to the analyst by an inspector appointed by the Minister, to the local municipality if the sample was submitted to the analyst by an inspector appointed by the local municipality, or to the competent authority in respect of the police force concerned if the sample was submitted to the analyst by a member of that police force”;

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

“If a substance that has been seized is in sealed packaging identified as containing cannabis, it is presumed to be cannabis, in the absence of any evidence to the contrary.”

HIGHWAY SAFETY CODE

25. Section 202.5 of the Highway Safety Code (chapter C-24.2), replaced by section 46 of chapter 19 of the statutes of 2018, is amended by adding the following paragraph at the end:

“The suspension under the first paragraph applies to any licence authorizing the operation of a road vehicle and to the right to obtain such a licence.”

ACT RESPECTING THE FORFEITURE, ADMINISTRATION AND
APPROPRIATION OF PROCEEDS AND INSTRUMENTS OF
UNLAWFUL ACTIVITY

26. Section 2 of the Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (chapter C-52.2) is amended by replacing “or the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19)” in the first paragraph by “, the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19) or the Cannabis Act (Statutes of Canada, 2018, chapter 16)”.

27. Section 16 of the Act is amended by replacing “or the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19)” in the introductory clause of the second paragraph by “, the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19), the Cannabis Act (Statutes of Canada, 2018, chapter 16)”.

TOBACCO CONTROL ACT

28. Section 5 of the Tobacco Control Act (chapter L-6.2) is amended by adding the following sentence at the end of the second paragraph: “If rooms have already been identified for cannabis use under the first paragraph of section 14 of the Cannabis Regulation Act (chapter C-5.3), they must be the first ones identified for tobacco use.”

REGULATION UNDER THE TOBACCO CONTROL ACT

29. Section 1 of the Regulation under the Tobacco Control Act (chapter L-6.2, r. 1), amended by section 104 of the Cannabis Regulation Act, enacted by section 19 of chapter 19 of the statutes of 2018, is again amended by replacing “Chapter II” in the second paragraph by “sections 2, 2.1 and 2.2”.

TRANSITIONAL AND FINAL PROVISIONS

30. In the case of a cannabis retail outlet that is near an educational institution providing educational services in vocational training or educational services to adults in general education or near a college-level educational institution on 5 December 2018, the Société québécoise du cannabis has until the expiry of the lease for the premises where such a retail outlet is situated, as it reads on that date, to comply with section 33 of the Cannabis Regulation Act (chapter C-5.3), as amended by section 11.

31. Sections 34 and 36 of the Cannabis Regulation Act, as amended by sections 13 and 15, do not apply to a Société québécoise du cannabis personnel member who is 18, 19 or 20 years of age on 1 November 2019.

32. This Act comes into force on 1 November 2019, except sections 1 to 3 and 12 to 21, which come into force on 1 January 2020.

2019, chapter 22

AN ACT TO ALLOW THE ESTABLISHMENT OF CERTAIN HEALTH AND SOCIAL SERVICES MEASURES RELATED TO THE MAURICIE ET CENTRE-DU-QUÉBEC HEALTH REGION'S SPECIAL GEOGRAPHIC STATUS

Bill 28

Introduced by Madam Danielle McCann, Minister of Health and Social Services

Introduced 7 June 2019

Passed in principle 24 September 2019

Passed 5 November 2019

Assented to 6 November 2019

Coming into force: 21 November 2019

Legislation amended:

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)

Explanatory notes

This Act amends the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies to take into account the special geographic status of the Mauricie et Centre-du-Québec health region.

To that end, the Act provides that the president and executive director of an integrated health and social services centre may be assisted by two assistant president and executive directors if such a centre is located in a health region whose territory corresponds to the entire territory of two administrative regions of Québec. In addition, in such a case, a people's forum may be established for each of those administrative regions.

Lastly, the Act contains consequential amendments.



Chapter 22

AN ACT TO ALLOW THE ESTABLISHMENT OF CERTAIN HEALTH AND SOCIAL SERVICES MEASURES RELATED TO THE MAURICIE ET CENTRE-DU-QUÉBEC HEALTH REGION'S SPECIAL GEOGRAPHIC STATUS

[Assented to 6 November 2019]

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 33 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

(1) by inserting the following paragraph after the second paragraph:

“The president and executive director must be assisted by two assistant president and executive directors if the integrated health and social services centre for which he or she exercises his or her functions is located in a health region whose territory corresponds to the entire territory of two administrative regions of Québec. The first and second paragraphs apply to the appointment of each of those assistant president and executive directors.”;

(2) by inserting “or, if there are two, by the one designated by the Minister” and “or, if there are two, the one designated by the Minister” after “by the assistant president and executive director” and “, the assistant president and executive director”, respectively, in the third paragraph.

2. Section 50 of the Act is amended by replacing “under the authority of the president and executive director, or of an assistant president and executive director determined by the board” in the second paragraph by “under the authority of the assistant president and executive director or, if there are two, under the authority of the one determined by the board, or under the authority of the assistant executive director determined by the board”.

3. Section 57 of the Act is amended

(1) by replacing “The assistant president and executive director” in the first paragraph by “Assistant president and executive directors”;

(2) by replacing “que le président-directeur général adjoint” in the third paragraph in the French text by “qu’un président-directeur général adjoint”.

4. The Act is amended by inserting the following section after section 73:

“**73.1.** Despite section 343.1 of the Act, if an integrated health and social services centre is located in a health region whose territory corresponds to the entire territory of two administrative regions of Québec, it may establish a people’s forum for each of those administrative regions.”

5. Section 120 of the Act is amended by inserting the following paragraph after the third paragraph:

“For the purposes of section 15 of the Act, if a people’s forum has been established for two administrative regions of Québec under section 73.1 of this Act, the public health director consults each of the forums.”

TRANSITIONAL PROVISION

6. The Government must appoint the second assistant president and executive director, in accordance with the third paragraph of section 33 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 1, not later than 21 May 2020.

FINAL PROVISION

7. This Act comes into force on 21 November 2019.

2019, chapter 23

AN ACT TO AMEND THE COMPANIES ACT CONCERNING PARTICIPATION IN AND DECISION MAKING AT MEETINGS OF LEGAL PERSONS WITHOUT SHARE CAPITAL

Bill 36

Introduced by Mr. Eric Girard, Minister of Finance

Introduced 19 September 2019

Passed in principle 25 September 2019

Passed 5 November 2019

Assented to 6 November 2019

Coming into force: 6 November 2019

Legislation amended:

Companies Act (chapter C-38)

Explanatory notes

This Act makes amendments concerning participation in and decision making at meetings of the boards of directors and of members of legal persons without share capital.

It provides that, subject to any provisions to the contrary in the constituting acts or by-laws of such legal persons,

(1) directors or members, as applicable, will be able to take part in any meeting from separate locations using means enabling all participants to communicate directly with one another, without the consent of all the directors or members being required;

(2) participants in any assembly will be able to vote by any means of communication enabling votes to be cast in a way that allows them to be verified afterwards and protects the secrecy of the vote when a ballot has been requested.

The Act also recognizes that resolutions in writing signed by all the members are as valid as if they had been passed at a general meeting.



Chapter 23

AN ACT TO AMEND THE COMPANIES ACT CONCERNING PARTICIPATION IN AND DECISION MAKING AT MEETINGS OF LEGAL PERSONS WITHOUT SHARE CAPITAL

[Assented to 6 November 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 89.2 of the Companies Act (chapter C-38) is amended

(1) by striking out “, if all the directors consent,”;

(2) by replacing “hear each other” by “communicate directly with one another”;

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

“A vote may then be held entirely by any means of communication enabling votes to be cast in a way that allows them to be verified afterwards and protects the secrecy of the vote when a ballot has been requested.”

2. Section 89.4 of the Act is amended by inserting “and general meetings” at the end.

3. This Act comes into force on 6 November 2019.

2019, chapter 24

AN ACT TO AMEND THE EDUCATION ACT AND OTHER PROVISIONS REGARDING PRESCHOOL EDUCATION SERVICES FOR STUDENTS 4 YEARS OF AGE

Bill 5

Introduced by Mr. Jean-François Roberge, Minister of Education and Higher Education

Introduced 14 February 2019

Passed in principle 14 June 2019

Passed 5 November 2019

Assented to 7 November 2019

Coming into force: on the date to be determined by the Government, except section 3, paragraph 2 of section 6, section 7, paragraph 1 of section 8, and sections 9, 10, 17, 18, 19 and 20, which come into force on 7 November 2019.

However, despite the coming into force of sections 3, 7, 9 and 10, sections 224.1 and 461.1 of the Education Act (chapter I-13.3) and sections 24 and 26 of the Act respecting private education (chapter E-9.1), as they read before being amended, continue to apply for the purposes of the 2019–2020 school year.

Legislation amended:

Act respecting private education (chapter E-9.1)

Education Act (chapter I-13.3)

Regulations amended:

Regulation respecting exceptional cases for admission to preschool and elementary school education (chapter I-13.3, r. 1)

Basic school regulation for preschool, elementary and secondary education (chapter I-13.3, r. 8)

Explanatory notes

This Act amends mainly the Education Act and the Act respecting private education in connection with the provision of preschool education services.

First, the Minister of Education and Higher Education is empowered to provide for school boards to organize, starting from the 2020–2021 school year, preschool educational services intended for students having reached 4 years of age, regardless of the economic area that they live in.

(cont'd on next page)

Explanatory notes *(cont'd)*

Furthermore, starting from the school year determined by the Government, all children having reached 4 years of age will be entitled to preschool education services, thereby requiring those services to be offered by all school boards according to the general framework provided for in the Education Act.

The Act respecting private education is also amended so that private educational institutions can, starting from the 2020–2021 school year, provide preschool education services to children having reached 4 years of age.

Lastly, the Act also includes consequential amendments.



Chapter 24

AN ACT TO AMEND THE EDUCATION ACT AND OTHER PROVISIONS REGARDING PRESCHOOL EDUCATION SERVICES FOR STUDENTS 4 YEARS OF AGE

[Assented to 7 November 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

EDUCATION ACT

- 1.** Section 1 of the Education Act (chapter I-13.3) is amended by replacing “5 years” in the third paragraph by “4 years”.
- 2.** Section 37.2 of the Act is repealed.
- 3.** Section 224.1 of the Act is amended by replacing “to achieve them” in the second paragraph by “to provide quality service”.
- 4.** The Act is amended by inserting the following section after section 224.1:

“224.2. Each year, the school board shall consult the governing board concerning the organization in the school of preschool education services intended for students 4 years of age on the date determined in the basic school regulation.”
- 5.** Section 241.1 of the Act is amended by striking out “to preschool education for the school year in which he attains 5 years of age, or admit him” in subparagraph 1 of the first paragraph.
- 6.** Section 447 of the Act is amended, in the third paragraph,
 - (1) by striking out subparagraphs 6 and 7;
 - (2) by adding the following subparagraph at the end:

“(11) determine the number of students per teacher for the preschool education services intended for students 4 years of age on the date determined under subparagraph 2 of the second paragraph.”

7. Section 461.1 of the Act is amended

(1) in the first paragraph,

(a) by replacing “permit the organization, by the school boards” and “age of four” by “, after consultation with the school boards, provide for the organization, by the latter” and “age of 4”, respectively;

(b) by striking out “from underprivileged backgrounds”;

(2) by replacing “define the expression “from underprivileged backgrounds” in those conditions and procedures and” in the second paragraph by “, in those conditions and procedures,”;

(3) by adding the following sentence at the end of the third paragraph: “They are primarily designed to meet the needs of students from underprivileged backgrounds, as defined by the Minister, when allocating available physical, human and financial resources.”;

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

“The aim of the consultation provided for in the second paragraph is to ensure consistency between the preschool educational services intended for the students referred to in the first paragraph and organized under this section and, in particular, the childcare services for children 4 years of age governed by the Educational Childcare Act (chapter S-4.1.1).”

8. Section 472 of the Act is amended, in the second paragraph,

(1) by replacing “, to a school board authorized, for the purpose of subsidies” by “to a school board which is authorized, for the purpose of subsidies,”;

(2) by replacing “subparagraphs 6 and 7 of the third paragraph of section 447 and sections 461.1 and 468” by “section 468”.

ACT RESPECTING PRIVATE EDUCATION

9. Section 24 of the Act respecting private education (chapter E-9.1) is amended by replacing “5 years” by “4 years”.

10. Section 26 of the Act is amended by striking out “to preschool education for the school year in which he reaches 5 years of age, or” in paragraph 1.

REGULATION RESPECTING EXCEPTIONAL CASES FOR ADMISSION TO PRESCHOOL AND ELEMENTARY SCHOOL EDUCATION

11. The title of the Regulation respecting exceptional cases for admission to preschool and elementary school education (chapter I-13.3, r. 1) is amended by striking out “preschool and”.

12. Section 1 of the Regulation is amended

- (1) by striking out paragraph 1;
- (2) by striking out “preschool or” in paragraph 7.

**BASIC SCHOOL REGULATION FOR PRESCHOOL, ELEMENTARY
AND SECONDARY EDUCATION**

13. Section 12 of the Basic school regulation for preschool, elementary and secondary education (chapter I-13.3, r. 8) is amended

- (1) in the first paragraph,
 - (a) by replacing “age of 5” by “age of 4”;
 - (b) by inserting “so that the program of activities established by the Minister for their age is provided to them” at the end;
- (2) by striking out the second and third paragraphs.

14. Section 16 of the regulation is amended by striking out the second paragraph.**15.** Section 17 of the regulation is amended by replacing the third paragraph by the following paragraph:

“However, the school board may exempt from the minimum set out in the first paragraph, on the conditions and to the extent determined by the Minister, handicapped students, within the meaning of Schedule I, who are admitted to preschool education services intended for students 4 years of age on the date determined in the first paragraph of section 12.”

16. Schedule I to the regulation is replaced by the following schedule:**“SCHEDULE I**

(s. 17)

HANDICAPPED STUDENTS

1. Handicapped students are students whose overall functioning, evaluated by a qualified person, shows that they satisfy the following conditions:

- (1) they are considered handicapped 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);

(2) they display disabilities that limit or prevent participation in educational services; and

(3) they need support in order to function in a school environment.”

TRANSITIONAL AND FINAL PROVISIONS

17. Each school board reports to the Minister on the implementation of this Act as regards the following elements, in connection with preschool education services intended for students 4 years of age:

(1) the type of educational childcare services attended, if any, by students before their admission to preschool education services, namely, a childcare centre, day care centre or home childcare;

(2) the number of students per teacher;

(3) the support services provided to teachers by a person specialized in the development of preschool-age children;

(4) the student services offered to students, namely, the psychological, psychoeducational, special education, remedial education, speech therapy, and health and social services under the Basic school regulation for preschool, elementary and secondary education (chapter I-13.3, r. 8);

(5) the childcare services provided at school, including the number of students per childcare staff member; and

(6) the organization of student transportation, including safety measures.

The Minister draws up an overall report, including the amount of operating expenses allocated to school boards, and tables it in the National Assembly not later than 1 November after receiving the reports, which must be submitted not later than,

(1) for the first time, 30 June following 7 November 2019;

(2) subsequently, 30 June of each year until the date determined by the Government for the coming into force of section 1; and

(3) for the last time, 30 June of the fifth year following the date determined by the Government for the coming into force of section 1.

18. Sections 224.1 and 461.1 of the Education Act (chapter I-13.3), as amended by sections 3 and 7, are repealed on the date determined by the Government for the coming into force of section 1.

19. For the purposes of the Act respecting private education (chapter E-9.1), the first paragraph of section 12 of the Basic school regulation for preschool, elementary and secondary education is to be read, until the date determined by the Government for the coming into force of section 13 of this Act and for the 2020–2021 school year and subsequent years, as if “age of 5” were replaced by “age of 4” and as if “so that the program of activities established by the Minister for their age is provided to them” were inserted at the end.

A permit to operate a private educational institution, in force on 7 November 2019, that is issued in accordance with section 12 of the Act respecting private education and authorizes its holder to dispense education services termed “*éducation préscolaire 5 ans*” (preschool education services for 5-year-olds), does not authorize the holder to dispense preschool education services intended for students having reached 4 years of age, as provided for by the amendments made by this Act. To be authorized to do so, the holder must make a request for the modification, under section 20 of the Act respecting private education, of the educational services mentioned in his permit.

Despite the time limits prescribed by sections 4 and 5 of the Regulation respecting the application of the Act respecting private education (chapter E-9.1, r. 1), any application for the issue or modification of a permit to operate a private educational institution in order to dispense, for the 2020–2021 school year, preschool education services intended for students having reached 4 years of age, as provided for by the amendments made by this Act, must be filed with the Minister not later than 6 January 2020.

20. This Act comes into force on the date to be determined by the Government, except section 3, paragraph 2 of section 6, section 7, paragraph 1 of section 8, and sections 9, 10, 17, 18, 19 and 20, which come into force on 7 November 2019.

However, despite the coming into force of sections 3, 7, 9 and 10, sections 224.1 and 461.1 of the Education Act and sections 24 and 26 of the Act respecting private education, as they read before being amended, continue to apply for the purposes of the 2019–2020 school year.

2019, chapter 25

AN ACT AMENDING CERTAIN ACTS ESTABLISHING PUBLIC SECTOR PENSION PLANS

Bill 38

Introduced by Mr. Christian Dubé, Minister Responsible for Government Administration
and Chair of the Conseil du trésor

Introduced 26 September 2019

Passed in principle 30 October 2019

Passed 7 November 2019

Assented to 14 November 2019

Coming into force: 1 January 2020, except sections 5 to 8, which come into force on the date of coming into force of the first regulation made for the purpose of those sections

Legislation amended:

Act respecting the Pension Plan of Certain Teachers (chapter R-9.1)

Act respecting the Government and Public Employees Retirement Plan (chapter R-10)

Act respecting the Teachers Pension Plan (chapter R-11)

Act respecting the Civil Service Superannuation Plan (chapter R-12)

Act respecting the Pension Plan of Management Personnel (chapter R-12.1)

Explanatory notes

This Act amends various Acts establishing public sector pension plans in order to renew the provisions overriding section 15 of the Constitution Act, 1982, found in the Act respecting the Pension Plan of Certain Teachers, the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan, the Act respecting the Civil Service Superannuation Plan and the Act respecting the Pension Plan of Management Personnel.

Lastly, the Act also amends the Act respecting the Pension Plan of Management Personnel to provide that the terms and conditions relating to the return to work of a pensioner who does not resume membership in the plan may be determined by regulation.



Chapter 25

AN ACT AMENDING CERTAIN ACTS ESTABLISHING PUBLIC SECTOR PENSION PLANS

[Assented to 14 November 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

1. The second paragraph of section 62 of the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1) is again enacted and therefore reads as follows:

“The provisions of this Act have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

2. The second paragraph of section 223.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is again enacted and therefore reads as follows:

“They have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

ACT RESPECTING THE TEACHERS PENSION PLAN

3. The second paragraph of section 78.1 of the Act respecting the Teachers Pension Plan (chapter R-11) is again enacted and therefore reads as follows:

“Sections 28, 32 and 51 have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

4. The second paragraph of section 114.1 of the Act respecting the Civil Service Superannuation Plan (chapter R-12) is again enacted and therefore reads as follows:

“Sections 56 and 84 have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

5. Section 154 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is replaced by the following section:

“**154.** Notwithstanding section 153, a pensioner may elect not to resume membership in this plan while holding or upon returning to pensionable employment under the first paragraph of section 153.

The Government may, by regulation, determine the terms and conditions relating to the return to work of the pensioner, which may vary depending on the pensionable employment the pensioner holds or returns to.”

6. Section 156 of the Act is repealed.

7. Section 158 of the Act is amended by replacing “an employee referred to in section 153 or a pensioner referred to in the first and second paragraphs of section 154 will be entitled” by “an employee referred to in section 153 will be entitled”.

8. Section 196 of the Act is amended by inserting the following subparagraph after subparagraph 12.1 of the first paragraph:

“(12.2.) determine, for the purposes of section 154, the terms and conditions relating to the return to work of a pensioner who does not resume membership in this plan, which may vary depending on the pensionable employment the pensioner holds or returns to;”.

9. The second paragraph of section 211 of the Act is again enacted and therefore reads as follows:

“They have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

FINAL PROVISION

10. This Act comes into force on 1 January 2020, except sections 5 to 8, which come into force on the date of coming into force of the first regulation made for the purpose of those sections.

2019, chapter 26

AN ACT TO REPLACE THE ACT RESPECTING THE AMICALE DES ANCIENS PARLEMENTAIRES DU QUÉBEC

Bill 390

Introduced by Mr. Marc Picard, Member for Chutes-de-la-Chaudière

Introduced 18 April 2019

Passed in principle 3 December 2019

Passed 3 December 2019

Assented to 5 December 2019

Coming into force: 5 December 2019

Legislation amended: None

Legislation replaced:

Act respecting the Amicale des anciens parlementaires du Québec (chapter A-19.2)

Explanatory notes

This Act replaces the Act respecting the Amicale des anciens parlementaires du Québec, establishing the Cercle des ex-parlementaires de l'Assemblée nationale du Québec (Circle) and providing that the Circle be composed of regular and honorary members.

The Act provides that the Circle's purposes include using former National Assembly of Québec parliamentarians' knowledge and experience to further parliamentary democracy, fostering relations between former National Assembly of Québec parliamentarians and the Members of the National Assembly of Québec, serving the public interest and promoting democratic institutions' visibility.

Finally, the Act allows the Circle to participate in projects whose purpose includes enhancing parliamentary democracy, establish advisory committees and produce any publication relating to the purposes of the Circle or its members.



Chapter 26

AN ACT TO REPLACE THE ACT RESPECTING THE AMICALE DES ANCIENS PARLEMENTAIRES DU QUÉBEC

[Assented to 5 December 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Cercle des ex-parlementaires de l'Assemblée nationale du Québec (Circle) is established.

2. The Circle is a non-profit body.

It has its head office in the territory of Ville de Québec.

3. The Circle is composed of regular members and honorary members.

Regular members are former National Assembly of Québec parliamentarians who embrace the Circle's objectives and meet the conditions of membership set out by the board of directors.

Honorary members are former premiers of Québec or any other person appointed by the board of directors, which determines the conditions of membership as well as members' privileges and obligations.

4. The President of the National Assembly is the honorary Chair of the Circle.

5. A member's Circle membership ceases if he or she becomes a Member of the National Assembly of Québec.

6. The Circle's affairs are administered by a board of directors composed of seven persons, that is, six regular members and the outgoing Circle Chair.

7. The Circle's purposes, in and outside Québec, are

(1) to use former National Assembly of Québec parliamentarians' knowledge and experience to further parliamentary democracy;

(2) to defend and represent former National Assembly of Québec parliamentarians' interests and promote a sense of solidarity among them;

(3) to foster relations between former National Assembly of Québec parliamentarians and the Members of the National Assembly of Québec;

- (4) to serve the public interest; and
- (5) to promote democratic institutions' visibility.

8. In carrying out its purposes, the Circle may, in particular, in and outside Québec,

(1) form study groups and organize meetings, visits, seminars and conferences to give former National Assembly of Québec parliamentarians an opportunity to discuss their viewpoints and ideas with participants and to get information on matters of common interest;

(2) participate in projects with any person, institution or body whose purpose includes enhancing parliamentary democracy and enter into any agreement it considers necessary;

(3) establish any advisory committee composed of its members or other committee it considers necessary; and

(4) produce any publication relating to the purposes of the Circle or its members.

9. The Circle may solicit and receive gifts, legacies, subsidies and other contributions, provided that the conditions attached thereto are compatible with carrying out the Circle's purposes.

10. In the event of the Circle's dissolution, any residual amount is remitted to the National Assembly of Québec.

11. This Act may be cited as the Act respecting the Cercle des ex-parlementaires de l'Assemblée nationale du Québec.

12. This Act replaces the Act respecting the Amicale des anciens parlementaires du Québec (chapter A-19.2).

13. This Act comes into force on 5 December 2019.

2019, chapter 27

AN ACT TO SIMPLIFY THE PROCESS FOR ESTABLISHING ELECTRICITY DISTRIBUTION RATES

Bill 34

Introduced by Mr. Jonatan Julien, Minister of Energy and Natural Resources

Introduced 12 June 2019

Passed in principle 10 October 2019

Passed 8 December 2019

Assented to 8 December 2019

Coming into force: 8 December 2019, except sections 1 to 4, paragraphs 2 and 3 of section 6 and sections 8 to 10 and 18, which come into force on 1 April 2020

Legislation amended:

Hydro-Québec Act (chapter H-5)

Act respecting the Régie de l'énergie (chapter R-6.01)

Act respecting municipal and private electric power systems (chapter S-41)

Explanatory notes

This Act amends provisions concerning electricity distribution rates and various obligations imposed on Hydro-Québec and the Régie de l'énergie.

The Act amends the Hydro-Québec Act to provide that, as of 1 April 2020, electricity distribution rates will be the ones set out in Schedule I to that Act. Unless otherwise provided, the prices of those rates will be adjusted for the four years following the year in which they are set. The electricity distribution rates must be published on Hydro-Québec's website and in the *Gazette officielle du Québec*.

The Act respecting the Régie de l'énergie is also amended to provide that Hydro-Québec must apply to the Régie de l'énergie to request it to set new electricity distribution rates, or modify the existing rates, every five years. Hydro-Québec may also apply to the Régie de l'énergie to request it to set a new rate or modify an existing one during that five-year period, but only to the extent that certain circumstances warrant such an application and the Government has made an order stating its concerns with respect to the application.

Under the Act, Hydro-Québec is no longer required to obtain the authorization of the Régie de l'énergie for the infrastructure investment projects and the other reorganization initiatives of the electricity distribution network, or to submit its commercial programs to the Régie for approval. The Régie de

(cont'd on next page)

Explanatory notes (*cont'd*)

l'énergie is no longer required to establish a performance-based regulation to ensure efficiency gains by the electricity distributor and the electricity carrier. However, Hydro-Québec is required to send the Régie de l'énergie, every year, the information set out in the Act respecting the Régie de l'énergie.

Lastly, the Act contains consequential, penal and transitional provisions, including a provision requiring Hydro-Québec, the municipal electric power systems and the Coopérative régionale d'électricité de Saint-Jean-Baptiste de Rouville to grant, before 1 April 2020, a rebate on electricity distribution rates.



Chapter 27

AN ACT TO SIMPLIFY THE PROCESS FOR ESTABLISHING ELECTRICITY DISTRIBUTION RATES

[Assented to 8 December 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

HYDRO-QUÉBEC ACT

1. Section 22.0.1 of the Hydro-Québec Act (chapter H-5) is amended

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

“The rates for the distribution of electric power by the Company are those set out in Schedule I. The rates are composed of all prices, their conditions of application and the computation methods applicable to the billing of the electric power and services provided by the Company.”;

(2) by inserting “the first paragraph and” after “notwithstanding” in the second paragraph.

2. The Act is amended by inserting the following sections after section 22.0.1:

“22.0.1.1. The rate prices set out in Schedule I are adjusted by operation of law on 1 April each year, by a rate corresponding to the annual change in the overall average Québec consumer price index without alcoholic beverages, tobacco products and recreational cannabis for the 12-month period ending on 30 September of the year preceding that for which the rate prices are to be adjusted, except Rate L prices, credits for supply at medium or high voltage and the adjustment for transformation losses, which are to be adjusted according to the formula $A \times [1 + B]$.

In the formula in the first paragraph, the letter A represents, as applicable, Rate L prices, credits for supply at medium or high voltage or the adjustment for transformation losses as at 31 March preceding the adjustment, and the letter B represents the rate corresponding to the annual change in the overall average Québec consumer price index without alcoholic beverages, tobacco products and recreational cannabis for the 12-month period ending on 30 September of the year preceding that for which Rate L prices, credits for supply at medium or high voltage and the adjustment for transformation losses are to be adjusted, multiplied by, as applicable, a rate in the event of inflation or a rate in the event of deflation that makes it possible to maintain the competitiveness of Rate L, which is determined by the Régie de l'énergie on 1 April each year. That rate is determined on the basis of the information sent

to the Régie under section 75.1 of the Act respecting the Régie de l'énergie (chapter R-6.01) and the information and documents communicated when the rates for the distribution of electric power are fixed or modified under section 48 of that Act. When determining the applicable rate, the Régie must, in particular, take into account the principle of cross-subsidization between rates. The Régie shall publish that rate on its website.

Notwithstanding the first paragraph, rate prices are not adjusted

(1) in the year in which the Régie fixes or modifies the rates under section 48.2 of the Act respecting the Régie de l'énergie (chapter R-6.01);

(2) in the year in which the Régie modifies the price of that rate on 1 April of that year under section 48.3 of the Act respecting the Régie de l'énergie; and

(3) in the year following the one in which the Régie fixed or modified the price of that rate after 1 April under sections 48.3 and 48.4 of the Act respecting the Régie de l'énergie.

The Régie shall publish, in the *Gazette officielle du Québec*, the schedule modified following the adjustment provided for in this section. Based on the published schedule, the Minister of Justice shall ensure that the rates set out in Schedule I are updated in the Compilation of Québec Laws and Regulations.

“22.0.1.2. The Company shall publish on its website the electric power distribution rates set out in Schedule I.”

3. Section 26 of the Act is amended by replacing “tariff” by “rate set out in Schedule I or”.

4. The Act is amended by adding the following schedule at the end:

“SCHEDULE I

“(Section 22.0.1)

“ELECTRIC POWER DISTRIBUTION RATES

The components of the rates, other than the components set out in this schedule, are those approved by the Régie de l'énergie in its Decision D-2019-037 dated 22 March 2019, Decision D-2019-129 dated 23 October 2019 and Decision D-2019-145 dated 12 November 2019.

| Rate | Description | Price |
|------|------------------------------|--------|
| D | System access charge per day | 40.64¢ |
| | First 40 kWh per day | 6.08¢ |
| | Remaining consumption | 9.38¢ |

| | | |
|--|---|---------|
| DP | First 1,200 kWh per month | 5.88¢ |
| | Remaining consumption | 8.94¢ |
| | Demand charge, summer period (> 50 kW) | \$4.59 |
| | Demand charge, winter period (> 50 kW) | \$6.21 |
| | Minimum monthly bill – single-phase | \$12.18 |
| | Minimum monthly bill – three-phase | \$18.27 |
| DM | System access charge per day, times the multiplier | 40.64¢ |
| | First 40 kWh per day, times the multiplier | 6.08¢ |
| | Remaining consumption | 9.38¢ |
| | Demand charge (> 50 kW or 4 kW × multiplier) | \$6.21 |
| DT | System access charge per day, times the multiplier | 40.64¢ |
| | Energy price: T° ≥ -12°C or -15°C | 4.37¢ |
| | Energy price: T° < -12°C or -15°C | 25.55¢ |
| | Demand charge (> 50 kW or 4 kW × multiplier) | \$6.21 |
| Additional Electricity Option – Photosynthesis | Floor price (¢/kWh): Average price at Rate M (2nd block) for 25 kV and 100% load factor | 5.59¢ |
| Winter Credit Option – Rate D | Credit for energy curtailed (per kWh) | 50.00¢ |
| Flex D | System access charge per day | 40.64¢ |
| | During the winter period: First 40 kWh per day, outside critical peak events | 4.28¢ |
| | Remaining consumption, outside critical peak events | 7.36¢ |
| | Consumption during critical peak events | 50.00¢ |
| | During the summer period: First 40 kWh per day | 6.08¢ |
| | Remaining consumption | 9.38¢ |
| G | System access charge per month | \$12.33 |
| | Demand charge (> 50 kW) | \$17.64 |
| | First 15,090 kWh per month | 9.90¢ |
| | Remaining consumption | 7.62¢ |
| | Minimum monthly bill – single-phase | \$12.33 |
| | Minimum monthly bill – three-phase | \$36.99 |
| G Short-term contract | Increase in system access charge and minimum monthly bill | \$12.33 |
| | Increase in monthly demand charge (winter period) | \$6.03 |

| | | |
|--|--|---------|
| Winter activities | Reference index as at 31 March 2006: 1.08 2% increase on 1 April of each year starting in 2006 | |
| Winter Credit Option – Rate G | Credit for energy curtailed (per kWh) | 50.00¢ |
| Flex G | System access charge per month | \$12.33 |
| | During the winter period: | |
| | Consumption outside critical peak events | 8.26¢ |
| | Consumption during critical peak events | 50.00¢ |
| | During the summer period: | |
| | All consumption | 9.90¢ |
| | Minimum monthly bill – single-phase | \$12.33 |
| | Minimum monthly bill – three-phase | \$36.99 |
| M | Demand charge | \$14.58 |
| | First 210,000 kWh per month | 5.03¢ |
| | Remaining consumption | 3.73¢ |
| | Minimum monthly bill – single-phase | \$12.33 |
| | Minimum monthly bill – three-phase | \$36.99 |
| M Short-term contract | Increase in minimum monthly bill | \$12.33 |
| | Increase in monthly demand charge (winter period) | \$6.03 |
| Rate for cryptographic use applied to blockchains – Medium Power | Energy price beyond 5% threshold during unauthorized period | 50.00¢ |
| | Energy price for all consumption beyond or other than authorized consumption | 15.00¢ |
| G9 | Demand charge | \$4.23 |
| | Energy price | 10.08¢ |
| | Minimum monthly bill – single-phase | \$12.33 |
| | Minimum monthly bill – three-phase | \$36.99 |
| | Increase for low power factor | \$10.35 |
| G9 Short-term contract | Increase in minimum monthly bill | \$12.33 |
| | Increase in monthly demand charge (winter period) | \$6.03 |
| GD | Demand charge | \$5.28 |
| | Energy price, summer period | 6.25¢ |
| | Energy price, winter period | 15.51¢ |
| | Minimum monthly bill – single-phase | \$12.33 |
| | Minimum monthly bill – three-phase | \$36.99 |
| Running-in for New Equipment – Medium Power | 4% increase in average price | |
| Equipment Testing – Medium Power | Multiplier (per kWh) | 10.00¢ |

| | | |
|---|--|---------|
| Interruptible Electricity Option – Medium Power | Option I: | |
| | Fixed nominal credit, winter period (per kW) | \$13.00 |
| | Variable nominal credit for each of the first 20 interruption hours (per kWh) | 20.00¢ |
| | Variable nominal credit for each of the next 20 interruption hours (per kWh) | 25.00¢ |
| | Variable nominal credit for each of the 60 subsequent interruption hours (per kWh) | 30.00¢ |
| | Option II: | |
| Interruptible Electricity Option – Medium Power | Fixed nominal credit, winter period (per kW) | \$9.10 |
| | Variable nominal credit for each interruption hour (per kWh) | 20.00¢ |
| Interruptible Electricity Option – Medium Power | Option I: | |
| | Penalty (per kW) | \$1.25 |
| Interruptible Electricity Option – Medium Power | Option II: | |
| | Penalty (per kW) | \$0.50 |
| Additional Electricity Option – Medium Power | Floor price (¢/kWh): | |
| | Average price at Rate M (2nd block) for 25 kV and 100% load factor | 5.59¢ |
| Industrial Revitalization Rate – Medium Power | Floor price (¢/kWh): | |
| | Rate M 2nd block energy price | 3.73¢ |
| BR | Consumption associated with the first 50 kW of maximum power demand (per kWh) | 11.04¢ |
| | Consumption associated with maximum power demand in excess of 50 kW (per kWh) | 20.69¢ |
| | Remaining consumption (per kWh) | 16.27¢ |
| | Minimum monthly bill – single-phase | \$12.33 |
| | Minimum monthly bill – three-phase | \$36.99 |
| | | |
| Flex M | Demand charge | \$14.58 |
| | During the winter period: | |
| | Consumption outside critical peak events | 3.17¢ |
| | Consumption during critical peak events | 50.00¢ |
| | During the summer period: | |
| | First 210,000 kWh per month | 5.03¢ |
| | Remaining consumption | 3.73¢ |
| Minimum monthly bill – single-phase | \$12.33 | |
| Minimum monthly bill – three-phase | \$36.99 | |

| | | |
|--|--|---------|
| Flex G9 | Demand charge | \$4.23 |
| | During the winter period: | |
| | Consumption outside critical peak events | 8.10¢ |
| | Consumption during critical peak events | 50.00¢ |
| | During the summer period: | |
| | All consumption | 10.08¢ |
| | Minimum monthly bill – single-phase | \$12.33 |
| Minimum monthly bill – three-phase | \$36.99 | |
| | Increase for low power factor | \$10.35 |
| L | Demand charge | \$12.90 |
| | Energy price | 3.28¢ |
| | Daily optimization charge | \$7.56 |
| | Monthly optimization charge | \$22.68 |
| LG | Demand charge | \$13.26 |
| | Energy price | 3.46¢ |
| Rate for cryptographic use applied to blockchains – Large Power | Energy price beyond 5% threshold during unauthorized period | 50.00¢ |
| | Energy price for all consumption beyond or other than authorized consumption | 15.00¢ |
| H | Demand charge | \$5.31 |
| | Energy consumed outside winter weekdays | 5.36¢ |
| | Energy consumed on winter weekdays | 18.08¢ |
| LD (Firm option) | Demand charge | \$5.31 |
| | Energy consumed outside winter weekdays | 5.36¢ |
| | Energy consumed on winter weekdays | 18.08¢ |
| LD (Non-firm option) | Demand charge per day for planned interruptions | \$0.53 |
| | Demand charge per day for unplanned interruptions | \$1.06 |
| | Energy price | 5.36¢ |
| | Monthly maximum – Demand charge | \$5.31 |
| LD (Non-firm option) | Price for consumption during unauthorized period (per kWh) | 50.00¢ |
| Running-in for New Equipment (12 or more consumption periods) | Maximum increase in average price: 4% | |
| | Minimum increase in average price: 1% | |
| Running-in for New Equipment (fewer than 12 consumption periods) | 4% increase in average price | |
| Running-in for New Equipment | Price for consumption during unauthorized period (per kWh) | 50.00¢ |

| | | |
|--|--|---------|
| Equipment Testing – Large Power | Multiplier (per kWh) | 10.00¢ |
| LP | Annual fixed charge | \$1,000 |
| LP | Price for unauthorized consumption of energy (per kWh) | 50.00¢ |
| Interruptible Electricity Option – Large Power | Option I: Fixed nominal credit, winter period (per kW) | \$13.00 |
| | Variable nominal credit for each of the first 20 interruption hours (per kWh) | 20.00¢ |
| | Variable nominal credit for each of the next 20 interruption hours (per kWh) | 25.00¢ |
| | Variable nominal credit for each of the 60 subsequent interruption hours (per kWh) | 30.00¢ |
| | Option II: Fixed nominal credit, winter period (per kW) | \$6.50 |
| | Variable nominal credit for each interruption hour (per kWh) | 20.00¢ |
| Interruptible Electricity Option – Large Power | Option I: Penalty (per kW) | \$1.25 |
| | Amount for determination of maximum penalty (per kW) | \$5.00 |
| | Option II: Penalty (per kW) | \$0.60 |
| | Amount for determination of maximum penalty (per kW) | \$2.50 |
| Additional Electricity Option – Large Power | Floor price (¢/kWh): Average price at Rate L for 120 kV and 100% load factor | 4.67¢ |
| Additional Electricity Option – Large Power | Consumption beyond reference power during unauthorized period (per kWh) | 50.00¢ |
| Economic Development Rate | Initial rate reduction of 20% | |
| Industrial Revitalization Rate – Large Power | Floor price (¢/kWh): Rate L energy price | 3.28¢ |
| Industrial Revitalization Rate – Large Power | Consumption beyond reference power during unauthorized period (per kWh) | 50.00¢ |

| | | |
|---|---|----------|
| DN | System access charge per day, times the multiplier | 40.64¢ |
| | First 40 kWh per day, times the multiplier | 6.08¢ |
| | Remaining consumption | 41.43¢ |
| | Demand charge (> 50 kW or 4 kW × multiplier) | \$6.21 |
| G, G9, M, MA Off-Grid Systems | Penalty on energy | 78.31¢ |
| MA – Structure | Heavy diesel power plant (per kW exceeding 900 kW) | \$31.41 |
| | Heavy diesel power plant (per kWh exceeding 390,000 kWh) (21.70¢ per kWh) | |
| | All other cases (per kW exceeding 900 kW) | \$61.71 |
| | All other cases (per kWh exceeding 390,000 kWh) (42.69¢ per kWh) | |
| MA – Energy price revision | A – Heavy diesel power plant: operating and maintenance costs (per kWh) | 2.79¢ |
| | B – Heavy diesel power plant: energy cost set for 2006 (11.57¢ per kWh) | |
| | C – Average price of No. 6 diesel (2% S) for the Montréal area | variable |
| | D – Average reference price of No. 6 diesel (2% S) (\$58.20 per barrel) | |
| | E – All other cases: operating and maintenance costs (per kWh) | 2.79¢ |
| | F – All other cases: energy cost set for 2006 (26.44¢ per kWh) | |
| | G – Average price of No. 1 diesel for the Montréal area | variable |
| | H – Average reference price of No. 1 diesel (61.51¢ per litre) | |
| Net Metering for Customer-Generators – Option III | Price for electricity injected – heavy diesel power plant (per kWh) | 17.00¢ |
| | Price for electricity injected – light diesel power plant (per kWh) | 33.00¢ |
| | Price for electricity injected – arctic diesel power plant (per kWh) | 48.00¢ |
| Interruptible Electricity Option with Advance Notice – Off-Grid Systems | Fixed credit (per kW) | \$6.00 |

| | | |
|--|---|----------|
| Interruptible Electricity Option with Advance Notice – Off-Grid Systems | Variable credit components: | |
| | A – Operating and maintenance costs (per kWh) | 2.76¢ |
| | B – Energy cost for the reference year 2012 (per kWh): | |
| | – north of the 53rd parallel (54.50¢/kWh) | |
| | – south of the 53rd parallel (35.50¢/kWh) | |
| | C – Average price of No. 1 diesel for the Montréal area | variable |
| | D – Average reference price of No. 1 diesel (87.66¢ per litre) | |
| Interruptible Electricity Option without Advance Notice – Off-Grid Systems | Credit (per kW) | \$1.20 |
| | Maximum credit (per kW) | \$33.33 |
| F | Demand charge per month | \$44.76 |
| Public lighting (general service) | Energy price | 10.36¢ |
| Public lighting (complete service) | Sodium-vapor: 5,000 lumens (or 70 W) – per luminaire | \$22.50 |
| | Sodium-vapor: 8,500 lumens (or 100 W) – per luminaire | \$24.51 |
| | Sodium-vapor: 14,400 lumens (or 150 W) – per luminaire | \$26.46 |
| | Sodium-vapor: 22,000 lumens (or 250 W) – per luminaire | \$31.05 |
| Public lighting (complete service) | Light-emitting diode: 6,100 lumens (or 65 W) – per luminaire | \$23.19 |
| Sentinel (with poles) | 7,000 lumens (or 175 W) – per luminaire | \$41.61 |
| | 20,000 lumens (or 400 W) – per luminaire | \$54.84 |
| Sentinel (without poles) | 7,000 lumens (or 175 W) – per luminaire | \$32.70 |
| | 20,000 lumens (or 400 W) – per luminaire | \$47.13 |
| Credit for supply at medium or high voltage | Voltage equal to or greater than 5 kV, but less than 15 kV | \$0.612 |
| | Voltage equal to or greater than 15 kV, but less than 50 kV | \$0.981 |
| | Voltage equal to or greater than 50 kV, but less than 80 kV | \$2.190 |
| | Voltage equal to or greater than 80 kV, but less than 170 kV | \$2.679 |
| | Voltage equal to or greater than 170 kV | \$3.540 |

| | | |
|---|--|---------|
| Credit for supply for domestic rates | Voltage equal to or greater than 5 kV | 0.241¢ |
| Adjustment for transformation losses | Monthly discount on the demand charge | 17.76¢ |
| VISILEC Service | Monthly charge | \$89 |
| VIGIELIGNE Service | Annual charge for a first licence | \$2,400 |
| | Additional charge for a second or third licence | \$600 |
| | Charge for each additional licence | \$120 |
| SIGNATURE Service (basic service) | Annual charge per delivery point | \$5,250 |
| SIGNATURE Service (complementary options) | Annual charge for harmonics tracking | \$5,000 |
| | Annual charge for dashboard | \$500 |
| | Annual charge for review of indicators and load behaviour analysis | \$5,000 |

ACT RESPECTING THE RÉGIE DE L'ÉNERGIE

5. Section 25 of the Act respecting the Régie de l'énergie (chapter R-6.01) is amended

(1) in the first paragraph,

(a) by inserting “except when fixing or modifying a rate by applying section 48.3 or 48.4 or when fixing or modifying the conditions for the distribution of electric power by the electric power distributor, or section” after “48,” in subparagraph 1;

(b) by striking out subparagraph 4;

(2) in the second paragraph,

(a) by inserting “fixing or modifying a rate by applying section 48.3 or 48.4, when fixing or modifying the conditions for the distribution of electric power by the electric power distributor or when” after “when”;

(b) by inserting “, except when it determines the rate under the second paragraph of section 22.0.1.1 of the Hydro-Québec Act (chapter H-5)” at the end.

6. Section 48 of the Act is amended

(1) in the first paragraph,

(a) by striking out “for the distribution of electric power by the electric power distributor or”;

(b) by inserting “or the conditions for the distribution of electric power by the electric power distributor” after “storage of natural gas”;

(c) by striking out the last sentence;

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

“The Régie shall fix or modify the rates for the distribution of electric power by the electric power distributor in the cases provided for in any of sections 48.2 to 48.4. To that end, it may request any relevant document or information from the electric power distributor.

For the purposes of this section, the Régie may, in particular, require the electric power carrier, the electric power distributor or a natural gas distributor to file a modification proposal.”;

(3) by inserting “under the first paragraph or any of sections 48.2 to 48.4” after “Applications” in the first sentence of the second paragraph.

7. Section 48.1 of the Act is repealed.

8. The Act is amended by inserting the following sections after section 48.1:

“**48.2.** The electric power distributor shall apply to the Régie to request it to fix rates or modify the rates set out in Schedule I to the Hydro-Québec Act (chapter H-5) on 1 April 2025 and subsequently every five years.

“**48.3.** Notwithstanding section 48.2, the electric power distributor may apply to the Régie, before the deadline specified in that section, to request it to modify any rate set out in Schedule I to the Hydro-Québec Act (chapter H-5) where the following conditions are met:

(1) the electric power distributor has presented a report to the Government showing that due to special circumstances it will no longer be able to meet its obligation under section 24 of the Hydro-Québec Act; and

(2) the Government, after analyzing the report, makes an order indicating to the Régie its economic, social and environmental concerns with respect to the distributor’s application.

“**48.4.** Notwithstanding section 48.2, before the deadline specified in that section, the electric power distributor may apply to the Régie to request it to fix a rate not set out in Schedule I to the Hydro-Québec Act (chapter H-5) and the necessary modifications to the existing rates to apply the new rate, where the following conditions are met:

(1) the electric power distributor has presented a report to the Government showing the necessity of fixing a new rate; and

(2) the Government, after analyzing the report, makes an order indicating to the Régie its economic, social and environmental concerns with respect to the distributor's application.

“48.5. For the purposes of section 48.3 or 48.4, the Government may require any relevant information from the electric power distributor.

“48.6. Any decision made by the Régie under any of sections 48.2 to 48.4 amends Schedule I to the Hydro-Québec Act (chapter H-5) accordingly. Such a decision includes the amended schedule.

The Régie shall publish the amended schedule in the *Gazette officielle du Québec*, specifying the date on which it takes effect. Based on the published schedule, the Minister of Justice shall ensure that Schedule I is updated in the Compilation of Québec Laws and Regulations.”

9. Section 53 of the Act is amended

(1) by inserting “or set out in Schedule I to the Hydro-Québec Act (chapter H-5)” after “Government” in the first paragraph;

(2) by inserting “or set out in Schedule I to the Hydro-Québec Act” after “Government” in the second paragraph.

10. Section 54 of the Act is amended by inserting “or set out in Schedule I to the Hydro-Québec Act (chapter H-5)” after “Government”.

11. Section 73 of the Act is amended

(1) by striking out “, the electric power distributor” in the introductory clause of the first paragraph;

(2) by striking out “electric power distributor or” in subparagraph 1 of the second paragraph.

12. Section 74 of the Act is amended

(1) in the first paragraph,

(a) by striking out “the electric power distributor or of”;

(b) by replacing “leurs” in the French text by “ses”;

(2) by striking out the second paragraph.

13. Section 75 of the Act is amended by striking out “or distributor” in the introductory clause.

14. The Act is amended by inserting the following section after section 75:

“75.1. Each year, at the time determined by the Régie, the electric power distributor shall send the Régie the information referred to in Schedule II.

Before sending the information, the electric power distributor shall present it at public information sessions, except the summary provided for in paragraph 20 of Schedule II. During an information session, any interested person may submit observations and present information complementary to that presented by the electric power distributor.

The Régie shall publish on its website the information sent by the electric power distributor under the first paragraph.”

15. Section 116 of the Act is amended by striking out “the electric power carrier or” in subparagraph 4 of the second paragraph.

16. Section 117 of the Act is amended

(1) by striking out “or distributor” in the second paragraph;

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

“The electric power distributor, if it fails to send the Régie the information referred to in Schedule II or sends false information, is liable to the penalties prescribed in the first paragraph.”

17. The Act is amended by adding the following schedule at the end:

“SCHEDULE II

“(Section 75.1)

“INFORMATION TO BE SENT BY THE ELECTRIC POWER
DISTRIBUTOR

1. Developments in the competitiveness of electricity rates in large North American cities;
2. Record of customer complaints;
3. Developments regarding service quality indicators and update on promotional activities;
4. Report on the electricity distributor’s compliance with the Code of Conduct;
5. Update on the use of Interruptible Electricity Options and the Additional Electricity Option;

6. Update on costs relating to sales and purchases of fuel electricity and transmission services, and to load retention rates, retirement, unforeseen circumstances in off-grid systems, major outages, changes to accounting policies, and the demand response program for the business market;
7. Update on the neutralization use account – Review of useful lives;
8. Developments regarding the regulatory asset relating to any supply contract suspension agreement;
9. Update on dispositions of immovables;
10. Update on investments and commercial programs;
11. Capitalization rates, cost and description of the electricity distributor's debt;
12. Update on supply contracts;
13. Particulars concerning sources of supply, actual supply and demand and distribution loss rates;
14. Report on the use of the exemption from using the tendering process for short-term supply contracts;
15. List of and update on energy efficiency interventions and costs relating to Transition énergétique Québec;
16. Changes in the workforce, measured in full-time equivalent units;
17. History of sales, sales revenue, number of customer accounts and electricity consumption;
18. Number of kilometres of distribution lines by voltage level;
19. Table presenting the actual cross-subsidization indexes by class of consumers according to the methodology approved by the Régie de l'énergie for fixing or modifying the rates for the distribution of electric power provided for in section 48 of this Act, including the apportionment of the cost of heritage pool electricity; and
20. Summary of the public information sessions provided for in the second paragraph of section 75.1."

ACT RESPECTING MUNICIPAL AND PRIVATE ELECTRIC POWER SYSTEMS

18. The Act respecting municipal and private electric power systems (chapter S-41) is amended by replacing “fixed by the Board” by “set out in Schedule I to the Hydro-Québec Act (chapter H-5)” in the following provisions:

- (1) the second paragraph of section 8;
- (2) the first paragraph of section 17.1.

TRANSITIONAL AND FINAL PROVISIONS

19. The provisions of the Hydro-Québec Act (chapter H-5) and the Act respecting the Régie de l'énergie (chapter R-6.01) continue to apply, as they read before being amended by this Act, to cases R-4045-2018 and R-4091-2019 currently before the Régie de l'énergie.

Any decision rendered by the Régie in those cases amends Schedule I to the Hydro-Québec Act accordingly. Such a decision includes the amended schedule.

The Régie must publish the amended schedule in the *Gazette officielle du Québec*, specifying the date on which it takes effect. Based on the published schedule, the Minister of Justice must ensure that Schedule I is updated in the Compilation of Québec Laws and Regulations.

20. The electricity distribution rates fixed or modified by the Régie de l'énergie in its Decision D-2019-037 dated 22 March 2019, Decision D-2019-129 dated 23 October 2019 and Decision D-2019-145 dated 12 November 2019 apply until 31 March 2020 and may not be modified subject to a decision of the Régie de l'énergie with respect to case R-4045-2018.

21. For the purposes of the second paragraph of section 22.0.1.1 of the Hydro-Québec Act, enacted by section 2, the Régie de l'énergie must determine a rate for the first time on 1 April 2021.

22. Despite section 20 of this Act, the first paragraph of section 22.0.1 of the Hydro-Québec Act and sections 48, 53 and 54 of the Act respecting the Régie de l'énergie, Hydro-Québec must grant, in its electric power transmission activities, before 1 April 2020, a rebate on electricity distribution rates, except the rates set under the second paragraph of section 22.0.1 of the Hydro-Québec Act, in proportion to the amounts cumulated in its variance accounts as at 31 December 2019 and to the amounts billed to customers during the period in which the amounts were cumulated in the variance accounts.

The municipal electric power systems governed by the Act respecting the Régie de l'énergie and the Coopérative régionale d'électricité de Saint-Jean-Baptiste de Rouville governed by the Act respecting the Coopérative régionale d'électricité de Saint-Jean-Baptiste de Rouville and repealing the Act to promote rural electrification by means of electricity cooperatives (1986, chapter 21) must grant their users a rebate on electricity distribution rates. The total of the rebates granted must correspond to at least the rebate granted to them by Hydro-Québec. The rebates must not result in a class of users of the electric power systems or the cooperative paying more than Hydro-Québec customers for an equivalent class of users having received a rebate under the first paragraph.

When granting the rebates provided for in the first and second paragraphs, Hydro-Québec, the municipal electric power systems and the Coopérative must reimburse the consumption taxes calculated on those rebates.

23. This Act comes into force on 8 December 2019, except sections 1 to 4, paragraphs 2 and 3 of section 6 and sections 8 to 10 and 18, which come into force on 1 April 2020.

2019, chapter 28

**AN ACT MAINLY TO REGULATE BUILDING INSPECTIONS
AND DIVIDED CO-OWNERSHIP, TO REPLACE THE NAME
AND IMPROVE THE RULES OF OPERATION OF THE RÉGIE
DU LOGEMENT AND TO AMEND THE ACT RESPECTING
THE SOCIÉTÉ D'HABITATION DU QUÉBEC AND VARIOUS
LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL
AFFAIRS**

Bill 16

Introduced by Madam Andrée Laforest, Minister of Municipal Affairs and Housing

Introduced 3 April 2019

Passed in principle 16 May 2019

Passed 5 December 2019

Assented to 11 December 2019

Coming into force: 10 January 2020, except

(1) sections 1 and 10, paragraph 1 of section 11, sections 12 and 13, paragraph 9 of section 25 and section 27, as well as, insofar as they concern the inspection of a building or the certificate, sections 15, 16, 19 and 20, and paragraph 3 of section 25 insofar as it enacts paragraph 2.1 of section 185 of the Building Act (chapter B-1.1), which come into force on the date of coming into force of the first regulation made under paragraphs 19.8 and 19.9 of section 185 of the Building Act, enacted by paragraph 9 of section 25;

(2) section 35, insofar as it enacts article 1068.1 of the Civil Code, which comes into force on the date of coming into force of the first regulation made under the first paragraph of article 1068.1 of the Civil Code, enacted by that section;

(3) section 37, insofar as it concerns the maintenance log and the contingency fund study, which comes into force on the date of coming into force of the first regulation made under the second paragraph of article 1070.2 of the Civil Code, enacted by section 38, with regard to the maintenance log, or under the second paragraph of article 1071 of the Civil Code, enacted by section 39, with regard to the contingency fund study;

(4) section 38, insofar as it enacts article 1070.2 of the Civil Code, which comes into force on the date of coming into force of the first regulation made under the second paragraph of article 1070.2 of the Civil Code, enacted by that section;

(cont'd on next page)

Coming into force: *(cont'd)*

(5) section 39, insofar as it enacts the second, third and fourth paragraphs of article 1071 of the Civil Code, and section 40, which come into force on the date of coming into force of the first regulation made under the second paragraph of article 1071 of the Civil Code, enacted by section 39;

(6) section 60, insofar as it enacts subparagraph 1 of the first paragraph of article 1106.1 of the Civil Code, which comes into force on the date of coming into force of the first regulation made under the second paragraph of article 1070.2 of the Civil Code, enacted by section 38, as concerns the maintenance log, or under the second paragraph of article 1071 of the Civil Code, enacted by section 39, as concerns the contingency fund study;

(7) section 60, insofar as it enacts subparagraph 5 of the first paragraph of article 1106.1 of the Civil Code, which comes into force on 13 June 2020 as concerns divided co-ownerships established before 13 June 2018;

(8) section 65, insofar as it concerns the annual amount of contributions to the common expenses included in the budget forecast, which comes into force on the date of coming into force of the first regulation made under the second paragraph of article 1071 of the Civil Code, enacted by section 39;

(9) section 66, insofar as it concerns the deposit in a trust account, which comes into force on the date of coming into force of the first regulation made under article 1791.1 of the Civil Code, enacted by that section;

(10) sections 74 to 109, 148, 158 and 159, which come into force on the date or dates to be set by the Government.

Legislation amended:

Civil Code of Québec

Building Act (chapter B-1.1)

Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (chapter C-6.2)

Cities and Towns Act (chapter C-19)

Municipal Code of Québec (chapter C-27.1)

Act respecting the Commission municipale (chapter C-35)

Municipal Powers Act (chapter C-47.1)

Act respecting municipal taxation (chapter F-2.1)

Act respecting the Régie du logement (chapter R-8.1)

Act to foster the financial health and sustainability of municipal defined benefit pension plans (chapter S-2.1.1)

Act respecting the Société d'habitation du Québec (chapter S-8)

Act respecting public transit authorities (chapter S-30.01)

Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1)

Act mainly to improve the regulation of the financial sector, the protection of deposits of money and the operation of financial institutions (2018, chapter 23)

(cont'd on next page)

Regulations amended:

Regulation respecting the procedure for the recruitment and selection of persons apt for appointment as commissioners to the Régie du logement and for the renewal of their term of office (chapter R-8.1, r. 4)

Tariff of costs exigible by the Régie du logement (chapter R-8.1, r. 6)

By-law respecting the allocation of dwellings in low rental housing (chapter S-8, r. 1)

Explanatory notes

This Act proposes various measures intended to regulate building inspections and divided co-ownership. It also contains various measures regarding the Régie du logement, the Act respecting the Société d'habitation du Québec and municipal affairs.

The Building Act is amended to grant the Régie du bâtiment du Québec (the Board) new regulatory powers authorizing it to, among other things, regulate building inspections. The Board is also empowered to order the suspension of construction work where the person carrying out the work or having it carried out does not hold the appropriate licence. A proceeding to contest such an order is to be heard and decided by preference by the Administrative Labour Tribunal. Furthermore, new grounds are introduced that allow the Board to render an unfavourable decision for any type of authorization within its purview.

The Civil Code is amended with respect to immovables under divided co-ownership in order to make syndicates of co-owners subject to certain additional obligations, including keeping a maintenance log for each immovable and obtaining a contingency fund study that establishes the sums necessary for the fund to be sufficient to cover major repairs and the replacement of common portions. The co-owners' annual contribution to the contingency fund must be determined on the basis of such a study.

Each syndicate of co-owners must provide certain information on the immovable and the syndicate to a promisor who promises to buy a fraction of an immovable under divided co-ownership. The Government is given the power to determine information other than that required under the Civil Code that must be included in the memorandum or in the preliminary contract.

In addition, a builder or developer must protect the deposits paid by buyers of a fraction of an immovable under co-ownership, and a developer who has underestimated amounts in a budget forecast must pay certain amounts to the syndicate.

Various measures are also introduced concerning the operation of co-ownerships, and certain rules governing general meetings of the co-owners are amended.

The rules governing co-owners' contributions for common portions for restricted use are clarified. Civil Code terminology with regard to common expenses is standardized and certain interpretation difficulties are resolved.

The Act respecting the Régie du logement is amended to rename the Régie du logement the Administrative Housing Tribunal. Other amendments to the Act include changes to certain procedural rules and the introduction of new rules to govern conciliation.

The Act respecting the Société d'habitation du Québec is amended to allow the provisional administration of any housing agency that receives financial assistance from it. Municipalities are granted the power to contribute to housing projects carried out outside their territory and supported by the Société.

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Explanatory notes (*cont'd*)

The Act also amends various provisions concerning municipal affairs, specifies the scope of certain rules governing the awarding of contracts and makes certain amendments regarding property assessment and taxation. The Act allows municipalities to assist seniors' residences, and confirms that the Régime de retraite des policiers et policières de la Ville de Montréal and the Régime de rentes de l'Association de Bienfaisance et de Retraite de la Police de Montréal are subject to the Act to foster the financial health and sustainability of municipal defined benefit pension plans. The Act also allows Ville de Laval to replace its zoning and subdivision by-laws within two years after this Act is assented to and clarifies the period of application of an interim control by-law adopted following the adoption of a regional wetlands and bodies of water plan.

Lastly, the Act contains consequential and technical provisions as well as provisions for clarification purposes.



Chapter 28

AN ACT MAINLY TO REGULATE BUILDING INSPECTIONS AND DIVIDED CO-OWNERSHIP, TO REPLACE THE NAME AND IMPROVE THE RULES OF OPERATION OF THE RÉGIE DU LOGEMENT AND TO AMEND THE ACT RESPECTING THE SOCIÉTÉ D'HABITATION DU QUÉBEC AND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

[Assented to 11 December 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PROVISIONS REGARDING THE RÉGIE DU BÂTIMENT DU QUÉBEC

BUILDING ACT

1. Section 1 of the Building Act (chapter B-1.1) is amended, in the first paragraph,

(1) by inserting “the quality of a building and” after “ensure” in subparagraph 2;

(2) by replacing “and owner-builders” in subparagraph 3 by “, owner-builders and building inspectors”.

2. The Act is amended by inserting the following section after section 9:

“9.1. For the purposes of this Act, a syndicate of co-owners is considered an owner with respect to the responsibilities conferred on the syndicate under the Civil Code.”

3. The Act is amended by inserting the following section after section 17.3:

“17.4. The Board may, by regulation, require a contractor or owner-builder to obtain plans and specifications before construction work begins or final signed plans and specifications when the work is completed.

The plans and specifications referred to in this section must be prepared by a person or body recognized by the Board in accordance with a regulation of the Board.”

4. Section 18 of the Act is replaced by the following section:

“18. A recognized person or body that prepares plans and specifications for construction work shall ensure that they comply with the Construction Code (chapter B-1.1, r. 2) and, if applicable, the construction standards set by a municipality.”

5. Section 39 of the Act is replaced by the following section:

“39. The Board may, by regulation, prescribe safety standards for the use of a container that contains gas or a petroleum product and is mounted on a vehicle that are applicable when the vehicle is stationary. The regulation may also prescribe safety standards for the transfer, storage and distribution of the gas or petroleum product contained in the container.”

6. The heading of Chapter IV of the Act is replaced by the following heading:

“VOCATIONAL QUALIFICATION OF CONTRACTORS AND OWNER-BUILDERS”.

7. Section 47 of the Act is replaced by the following section:

“47. No 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), may act as a contractor.

This section does not apply to the Société québécoise des infrastructures, the Société d'énergie de la Baie James, to a mixed enterprise company established in accordance with the Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01) or to any other public body determined by regulation of the Board.

Such a regulation must determine the cases in which a public body or a category of public bodies may act as a contractor, and the terms and conditions to be complied with. The regulation must also take into account the impact of such a measure on contractors.”

8. The Act is amended by inserting the following section after section 61:

“61.1. The Board may refuse to issue a licence to a natural person, partnership or legal person that has failed to pay a sum of money payable to the Board under this Act or the regulations.

It may also refuse to issue a licence if the natural person or an officer of the partnership or legal person was an officer of a partnership or legal person that has failed to pay such a sum of money to the Board.”

9. Section 70 of the Act is amended by adding the following paragraph at the end:

“Before suspending or cancelling a licence under this section, the Board shall take into account construction work under way.”

10. The Act is amended by inserting the following chapter after section 86.7:

“CHAPTER V.1

“BUILDING INSPECTION

“86.8. A natural person shall, in the cases and on the terms and conditions determined by regulation of the Board, obtain from the Board a certificate to act as a building inspector.

This section does not apply to a person who inspects a building under powers of verification, inspection, supervision, control or inquiry assigned to him by an Act, or to a category of persons prescribed by regulation of the Board.

“86.9. No person may give cause to believe that he holds a certificate authorizing him to act as a building inspector if he does not hold one.

“86.10. The Board shall, by regulation, determine the terms and conditions for the issue, amendment or renewal of a certificate referred to in section 86.8, its period of validity, and the standards, terms and conditions its holder must comply with.

“86.11. The Board may refuse to issue, amend or renew a certificate, or may suspend or cancel a certificate, where the applicant or holder

(1) does not comply with one of the terms or conditions set out in this Act or prescribed by regulation of the Board, in particular a term or condition for issuing or maintaining a certificate;

(2) has submitted falsified facts to the Board or misrepresented facts, or has failed to provide the Board with information;

(3) has not complied with an order issued under this Act;

(4) is in a conflict of interest situation;

(5) has failed to pay a sum of money payable to the Board under this Act or the regulations;

(6) has been convicted of an offence under this Act or the Consumer Protection Act (chapter P-40.1), if the serious nature or frequency of the offence justifies such a decision;

(7) has, in the five years preceding the application, been convicted of an offence under a fiscal law or an indictable offence related to the building inspector activities the person intends to carry on, unless he has obtained a pardon;

(8) has, in the five years preceding the application, been convicted by a foreign court of an offence or indictable offence referred to in subparagraph 7 which, if committed in Canada, would have resulted in criminal proceedings; or

(9) has failed to provide the Board with what is needed to carry out a verification or inspection.

Despite paragraph 7 of the first paragraph, where the offence or indictable offence resulted in a term of imprisonment being imposed, a certificate may not be issued before five years have elapsed since the end of the term of imprisonment imposed by the sentence, unless the person on whom the term of imprisonment was imposed has obtained a pardon.

The Board may also refuse to issue, amend or renew a certificate, or may suspend or cancel a certificate, if issuing or maintaining the certificate would be contrary to the public interest, for example because the applicant or holder is unable to prove good moral character and a capacity to exercise activities as a building inspector with competence and integrity, given his past conduct.

“86.12. The Board may recognize persons or bodies for the purpose of certifying building inspectors.

The Board may, by regulation, determine the terms and conditions for recognizing persons or bodies referred to in the first paragraph, the terms and conditions such persons or bodies must comply with and all the duties they may perform.

“86.13. The Board shall keep a public register in which the names and contact information of the certificate holders and their certificate numbers are entered.

“86.14. The Board may, by regulation, establish a public register of the main problems observed by certified building inspectors in the performance of their duties.

The regulation mentioned in the first paragraph must also determine the form and content of the register and the other terms applicable to it.”

II. Section 109.6 of the Act is amended

(1) by inserting the following paragraph after paragraph 4:

“(4.1) to refuse to issue or amend a certificate under subparagraphs 2 to 9 of the first paragraph and the third paragraph of section 86.11, or to suspend, cancel or refuse to renew a certificate under that section;”;

(2) by replacing paragraphs 5 and 6 by the following paragraphs:

“(5) to refuse to issue or amend a permit under paragraphs 2 to 5 of section 128.3, or to limit, suspend, cancel or refuse to renew a permit under that section;

“(6) to refuse to recognize a person or body under paragraphs 2 to 5 of section 128.4, or to suspend, cancel or refuse to renew the recognition of a person or body under that section; and”.

12. Section 111 of the Act is amended

(1) by replacing “and owner-builders” in paragraph 2 by “, owner-builders and building inspectors”;

(2) by inserting the following paragraph after paragraph 2.1:

“(2.2) to ensure the quality of buildings, in particular by regulating building inspections;”.

13. Section 112 of the Act is amended by inserting “of a building inspector,” in paragraph 2 after “manager of a guaranty plan,”.

14. The Act is amended by inserting the following section after section 124:

“**124.1.** The Board may order the suspension of construction work where the person carrying out the work or having it carried out does not hold a licence or where the licence is not of the appropriate class or subclass.

The work may not resume until the Board so authorizes.”

15. Sections 128.3 to 128.5 of the Act are replaced by the following sections:

“**128.3.** The Board may refuse to issue, amend or renew a permit referred to in section 35.2 or 37.1, or may limit, suspend or cancel such a permit, if the applicant or holder

(1) does not comply with one of the terms or conditions set out in this Act or prescribed by regulation of the Board, in particular those related to a quality control program;

(2) has submitted falsified facts to the Board or misrepresented facts, or has failed to provide the Board with information;

(3) has not complied with a remedial notice issued under this Act;

(4) has not complied with an order issued under this Act; or

(5) has failed to pay a sum of money payable to the Board under this Act or the regulations.

“128.4. The Board may refuse to recognize a person or body for the purposes of sections 16, 17.4, 33 to 35, 37.4 and 86.12 or to renew such recognition, or may suspend or cancel such recognition, if the person or body

(1) does not comply with one of the terms or conditions set out in this Act or prescribed by regulation of the Board;

(2) has submitted falsified facts to the Board or misrepresented facts, or has failed to provide the Board with information;

(3) has not complied with an order issued under this Act;

(4) is in a conflict of interest situation; or

(5) has failed to pay a sum of money payable to the Board under this Act or the regulations.

“128.5. The Board shall, before rendering an unfavourable decision regarding a permit or certificate or the recognition of a person or body, notify the person or body concerned in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allow the person or body at least 10 days to submit observations.

Decisions of the Board must be rendered in writing and give reasons.”

16. Section 151 of the Act is amended by replacing paragraph 7 by the following paragraph:

“(7) fees for issuing, amending or renewing a permit or certificate, and the related registration, examination or evaluation fees.”

17. Section 153 of the Act is amended by inserting “average” in the second paragraph before “Consumer Price Index”.

18. Section 155 of the Act is amended

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

“For the purposes of this Act and the regulations, the Board shall apply the interest rate fixed pursuant to the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002), as of the due date of the claim.”;

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

“The interest shall be capitalized monthly.”

19. Section 160 of the Act is amended by replacing “123, 124” in paragraph 1 by “86.11, 123, 124, 124.1”.

20. Section 164.1 of the Act is amended by replacing “123, 124” in subparagraph 2 of the first paragraph by “86.11, 123, 124, 124.1”.

21. Section 164.4 of the Act is amended by adding the following paragraph at the end:

“A proceeding to contest a ruling of the Board under section 124.1 is heard and decided by preference. Despite the first paragraph, the Administrative Labour Tribunal may allow the production of new evidence at such a proceeding.”

22. Section 173 of the Act is amended

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

“(6) the energy efficiency of buildings;”;

(2) by replacing subparagraphs 9 and 10 of the third paragraph by the following subparagraph:

“(9) the transportation by pipeline and the storage, handling, transfer and distribution of gas or petroleum products.”;

(3) by replacing “ecoefficiency” in the last paragraph by “energy efficiency”.

23. Section 174 of the Act is amended by replacing “energy saving in a” by “the energy efficiency of a”.

24. Section 175 of the Act is amended by adding the following subparagraph at the end of the third paragraph:

“(7) the transportation by pipeline and the storage, handling, transfer and distribution of gas or petroleum products.”

25. Section 185 of the Act is amended

(1) by inserting the following paragraph after paragraph 0.1:

“(0.1.1) determine the cases in which a public body or a category of public bodies may act as a contractor, and the terms and conditions to be complied with;”;

(2) by inserting the following paragraph after paragraph 0.3:

“(0.4) determine standards for the energy efficiency of buildings;”;

(3) by replacing paragraph 2.1 by the following paragraphs:

“(2.1) determine the conditions for recognizing a person or body for the purposes of sections 16, 17.4, 33 to 35, 37.4 and 86.12, the terms and conditions a recognized person or body must comply with and all the duties they may perform;

“(2.1.1) prescribe in what cases and on what terms and conditions the members of a professional order are, by virtue of their status, recognized to exercise the functions of a recognized person for the purposes of sections 16, 17.4, 33 to 35 and 37.4;”;

(4) by replacing “, de renouvellement ou de suspension” in paragraph 5.1 in the French text by “ou de renouvellement”;

(5) by inserting “and the related registration, examination or evaluation fees” at the end of paragraph 5.2;

(6) by replacing paragraph 6.1 by the following paragraph:

“(6.1) prescribe safety standards for the use of a container that contains gas or a petroleum product and is mounted on a vehicle that are applicable when the vehicle is stationary, and safety standards for the transfer, storage and distribution of the gas or petroleum product contained in the container;”;

(7) by replacing paragraph 7 by the following paragraph:

“(7) determine the cases in which a contractor or owner-builder must obtain plans and specifications before construction work begins or final plans and specifications when the work is completed, in accordance with section 17.4, and the other obligations, terms and conditions relating to those plans and specifications, in particular to their form, content, conservation and delivery;”;

(8) by inserting the following paragraph after paragraph 9.2:

“(9.3) determine the cases in which it will charge fees for recognizing training or a training program provided by a third person;”;

(9) by inserting the following paragraphs after paragraph 19.7:

“(19.8) determine the cases in which a natural person is required to obtain a certificate referred to in section 86.8 to act as a building inspector, and the terms and conditions the holder of the certificate must comply with, including the rules regarding continuing education and technical standards;

“(19.9) determine the terms and conditions for the issue, amendment or renewal of a certificate referred to in section 86.8, its period of validity, the fees payable for its issue, amendment or renewal, and the related registration, examination or evaluation fees, and determine in what cases and at what intervals it will charge such fees;

“(19.10) establish a public register of the main problems observed by certified building inspectors in the performance of their duties and determine its form and content and the other terms applicable to it;”.

26. Section 196.3 of the Act is amended by inserting “average” before “Consumer Price Index” in the first paragraph.

27. Section 197 of the Act is amended by replacing “or section 65.3” by “, section 65.3, section 86.8 or section 86.9”.

28. Section 198 of the Act is amended by replacing “123 or 124” by “123, 124 or 124.1”.

CHAPTER II

PROVISIONS RELATING TO DIVIDED CO-OWNERSHIP

CIVIL CODE OF QUÉBEC

29. Article 1039 of the Civil Code of Québec is amended by adding the following sentence at the end of the first paragraph: “The legal person must, in particular, see to it that the work necessary for the preservation and maintenance of the immovable is carried out.”

30. Article 1053 of the Code is amended

(1) in the second paragraph,

(a) by inserting “common” before “expenses”;

(b) by striking out “and provides any other agreement regarding the immovable or its private or common portions. In addition, it specifies the powers and duties of the board of directors of the syndicate and of the general meeting of the co-owners” at the end;

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

“The act also specifies the respective powers and duties of the board of directors of the syndicate and of the general meeting of the co-owners and provides any other agreement regarding the immovable or its private or common portions, including any penal clause applicable for contravening the declaration of co-ownership.”

31. Article 1060 of the Code is amended by replacing “it is sufficient for amendments made to the by-laws of the immovable to be filed with the syndicate” in the first paragraph by “amendments to the by-laws of the immovable must be made expressly, in minutes or in a resolution in writing of the co-owners, and it is sufficient for such amendments to be filed in the register held by the syndicate in accordance with article 1070”.

32. Article 1064 of the Code is replaced by the following article:

“1064. Each co-owner contributes to the common expenses in proportion to the relative value of his fraction. However, only co-owners who have the use of common portions for restricted use contribute to the expenses related to the maintenance and the ordinary repairs of those portions.

The declaration of co-ownership may determine a different apportionment of the co-owners' contribution to the expenses for major repairs to common portions for restricted use and for the replacement of those portions.”

33. Article 1065 of the Code is replaced by the following article:

“1065. A person who acquires a fraction, by whatever means, including the exercise of a hypothecary right, shall notify the syndicate within 15 days.

A co-owner who leases his private portion shall, within the same time, notify the syndicate. The co-owner shall give the name of the lessee, the term of the lease and the date on which he gave the lessee a copy of the by-laws of the immovable. The same applies, with the necessary modifications, where the private portion is otherwise occupied.”

34. Article 1066 of the Code is amended by adding the following sentence at the end of the second paragraph: “Where a private portion is occupied otherwise than by being leased, the syndicate gives the occupant a written notice indicating the nature of the improvements and of the non-urgent work, the date on which work is to begin and an estimate of its duration and, where required, the necessary period of vacancy.”

35. The Code is amended by inserting the following articles after article 1068:

“1068.1. A person who sells a fraction shall, in due time, give the promisor a certificate of the syndicate attesting to the condition of the immovable held in co-ownership, whose form and content are determined by government regulation.

For that purpose, the syndicate gives the certificate to a co-owner who so requests, within 15 days.

Those obligations exist from the appointment of a new board of directors, after the developer loses control of the syndicate.

“1068.2. A person who promises to buy a fraction may request the syndicate to provide him with the documents or information concerning the immovable and the syndicate that will enable him to give enlightened consent. The syndicate is bound, subject to the provisions relating to the protection of privacy, to provide them with diligence to the promisor, at the latter's expense.

The syndicate shall send the owner of the fraction or his successors the documents or information it has provided to the promisor.”

36. Article 1069 of the Code is amended, in the first paragraph,

(1) by inserting “an immovable under” after “fraction of”;

(2) by inserting “, with interest,” after “that fraction”.

37. Article 1070 of the Code is amended

(1) by replacing the first and second paragraphs by the following paragraphs:

“Among the registers of the co-ownership, the syndicate keeps at the disposal of the co-owners a register containing the name and mailing address of each co-owner; the register may also contain other personal information concerning a co-owner or another occupant of the immovable if he expressly consents to it. In addition, the register contains the minutes of the meetings of the co-owners and of the board of directors, the resolutions in writing, the by-laws of the immovable and any amendments to them, and the financial statements.

The register also contains the declaration of co-ownership, the copies of contracts to which the syndicate is a party, a copy of the cadastral plan, the plans and specifications of and location certificates for the building if they are available, the maintenance log, the contingency fund study and all other documents and information relating to the immovable and the syndicate or prescribed by government regulation.”;

(2) by replacing “In addition, the syndicate keeps at the disposal of the co-owners” in the third paragraph by “In addition, the register contains”.

38. The Code is amended by inserting the following articles after article 1070:

“1070.1. It must be possible to consult the register and documents kept at the disposal of the co-owners in the presence of a director or a person designated for that purpose by the board of directors, at reasonable hours and according to the rules provided in the by-laws of the immovable. Every co-owner is entitled to obtain a copy of the content of the register and of any such documents for a reasonable cost.

A government regulation may prescribe other conditions, rules or restrictions relating to consultation of the register, of the documents to be kept at the disposal of the co-owners, and of the information they contain.

“1070.2. The board of directors causes a maintenance log to be established for the immovable which describes, in particular, maintenance done and maintenance required. The board of directors keeps the log up to date and has it reviewed periodically.

The form and content of the maintenance log and the manner in which it is kept and reviewed, as well as the persons who may establish and review it, are determined by government regulation.”

39. Article 1071 of the Code is amended

(1) by striking out “, which is liquid and available at short notice”;

(2) by replacing the last sentence by the following sentences: “The fund must be partly liquid and be available at short notice, and its capital must be guaranteed. The syndicate is the owner of the fund, and the fund’s use is determined by the board of directors.”;

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

“Every five years, the board of directors obtains a contingency fund study establishing the sums necessary for the fund to be sufficient to cover the estimated cost of major repairs and of replacement of common portions. The study is conducted in accordance with the standards established by a government regulation, which designates among other things the professional orders whose members are authorized to conduct such studies.

The sums to be paid into the contingency fund are fixed on the basis of the recommendations made in the contingency fund study and taking into account ongoing developments in the co-ownership, in particular the amounts available in the contingency fund.

Until the developer obtains the contingency fund study, the sums to be paid into the fund must correspond to 0.5% of the reconstruction cost of the immovable.”

40. Article 1072 of the Code, amended by section 640 of chapter 23 of the statutes of 2018, is again amended

(1) by replacing “after determining” in the first paragraph by “which include”;

(2) by striking out the second paragraph.

41. The Code is amended by inserting the following article after article 1072:

“1072.1. The board of directors shall consult the general meeting of the co-owners before deciding on any special contribution to the common expenses.”

42. The Code is amended by inserting the following article after article 1076:

“1076.1. The syndicate may grant a movable hypothec only after obtaining the authorization of the general meeting of the co-owners.”

43. Article 1079 of the Code is amended by adding the following paragraph at the end:

“The syndicate may, for the same reasons, after notifying the co-owner and the borrower, demand the termination of a loan for use of a private portion.”

44. The Code is amended by inserting the following article after article 1083:

“1083.1. The syndicate may, at its own expense, obtain the plans and specifications of the immovable that are in the possession of an architect or engineer, who is bound to provide them to the syndicate on request.”

45. Article 1086 of the Code is amended

(1) by adding the following paragraph at the beginning:

“Any co-owner who has not paid his share of the common expenses for more than three months is disqualified for the office of director. Such disqualification ceases as soon as he has paid all the common expenses due; he may then once again be elected as a director.”;

(2) by striking out “or to the contingency fund” at the end.

46. The Code is amended by inserting the following articles after article 1086:

“1086.1. The board of directors shall send to the co-owners the minutes of every decision made at a meeting or every resolution in writing passed by the board within 30 days of the meeting or of the passage of the resolution.

“1086.2. Any co-owner or director may apply to the court to annul or, exceptionally, to amend a decision of the board of directors if the decision is biased or was made with intent to injure the co-owners or in contempt of their rights. The action is forfeited unless instituted within 90 days after the decision of the board of directors.

“1086.3. In addition to the rules in article 341, where the directors are prevented from acting as a majority or in the specified proportion owing to an impediment or the systematic opposition of some of them, the court may, on the application of a director or co-owner, make any order it sees fit in the circumstances.

“1086.4. If circumstances warrant it, the court may replace the board of directors by a provisional administrator and determine the terms and conditions governing his administration.”

47. Article 1089 of the Code is amended by adding the following sentence at the end of the second paragraph: “However, decisions on the matters listed in article 1097 may be made at the new meeting only if those members hold at least the majority of the votes of all the co-owners.”

48. Article 1090 of the Code is amended by adding the following paragraph at the end:

“The co-owner of a fraction held in indivision who is absent from a general meeting is presumed to have mandated the other co-owners of that fraction to represent him, unless the absentee has, in writing, mandated a third person for that purpose or has indicated his refusal to be represented. The absentee’s voting rights are partitioned proportionately to the rights of the other co-owners in the indivision.”

49. Article 1092 of the Code is amended by replacing “serving as his residence” in the first paragraph by “he occupies”.

50. Article 1093 of the Code is amended by replacing “inhabiting” by “occupying”.

51. Article 1094 of the Code is amended

(1) by striking out “or his contribution to the contingency fund”;

(2) by adding the following sentence at the end: “He may once again exercise that right as soon as he has paid all the common expenses he owes.”

52. Article 1096 of the Code is amended by inserting “amend the by-laws of the immovable or to” after “including a decision to”.

53. Article 1097 of the Code is amended

(1) in the introductory clause,

(a) by replacing “require a majority of” by “are made by”;

(b) by replacing “of all the co-owners” by “of the co-owners present or represented”;

(2) by replacing “, and the apportionment of its cost” in paragraph 2 by “, the apportionment of the cost of the work and the granting of a movable hypothec to finance it”.

54. Article 1099 of the Code is replaced by the following article:

1099. Where the number of votes to which a co-owner or a developer is entitled is reduced, or where a co-owner or a developer is deprived of his right to vote, the total number of votes available to all the co-owners is reduced by the same number.”

55. Article 1102 of the Code is amended by replacing “, a change of destination of his private portion or a change in the use he may make of it” by “or a change of destination of his private portion”.

56. The Code is amended by inserting the following article after article 1102:

“1102.1. The board of directors shall send to the co-owners the minutes of every general meeting or every resolution in writing passed by a general meeting within 30 days of the general meeting or of the passage of the resolution.”

57. Article 1103 of the Code is amended

(1) by inserting “or, exceptionally, to amend” after “to annul” in the first paragraph;

(2) by replacing “60” in the second paragraph by “90”.

58. The Code is amended by inserting the following article after article 1103:

“1103.1. Where the co-owners are prevented from acting as a majority or in the specified proportion owing to an impediment or the systematic opposition of some of them, the court may, on the application of a co-owner, make any order it sees fit in the circumstances.”

59. Article 1104 of the Code is amended by replacing “elect” in the first paragraph by “appoint”.

60. Article 1106.1 of the Code is replaced by the following article:

“1106.1. Within 30 days of the special meeting, the developer shall provide the following to the syndicate:

(1) the maintenance log kept for the immovable and the contingency fund study;

(2) where the immovable is new or has been renovated by the developer, the plans and specifications showing any substantial changes made to it during construction or renovation in comparison with the original plans and specifications;

(3) the other plans and specifications relating to the immovable that are available;

(4) the location certificates relating to the immovable that are available;

(5) the description of the private portions provided for in article 1070; and

(6) any other document or information prescribed by government regulation.

The developer is liable for any injury resulting from his failure to provide such documents and information.”

61. Article 1785 of the Code is amended by replacing the second paragraph by the following paragraph:

“The preliminary contract shall include a stipulation that the promisor may withdraw his promise within 10 days after signing it. Where a memorandum must be given, the preliminary contract shall also include a stipulation that the promisor may, if the seller fails to give the memorandum to the promisor at the time the preliminary contract is signed, withdraw his promise until he receives the memorandum or within 10 days after receiving it.”

62. Article 1786 of the Code is amended by inserting the following paragraph after the first paragraph:

“A government regulation may determine other information that must be included in the preliminary contract.”

63. Article 1787 of the Code is amended by replacing the first paragraph by the following paragraph:

“Where a fraction of an immovable under divided co-ownership or an undivided share of a residential immovable is sold, the seller shall give the promisor a memorandum at the time the preliminary contract is signed; he shall also furnish the memorandum where a residence forming part of a residential development having common facilities is sold.”

64. Article 1788 of the Code is amended

(1) by replacing “It contains” in the first paragraph by “In addition to the information prescribed by government regulation, it contains”;

(2) by adding the following sentence at the end of the first paragraph: “It also indicates, where applicable, that the immovable is covered by a guarantee plan, and the manner in which the promisor can consult that plan.”

65. Article 1791 of the Code is amended

(1) by replacing “and the annual expenses payable, including, where applicable, the contribution to the contingency fund” at the end of the second paragraph by “and the annual amount of contributions to the common expenses. The part of that amount intended for the contingency fund must correspond either to 0.5% of the reconstruction cost of the immovable or to the recommendations made in a contingency fund study.”;

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

“Where the amounts provided in the budget forecast prepared by the developer for the fiscal years during which the developer controls the syndicate are more than 10% below the amounts the syndicate had to incur for the first full fiscal year after the developer lost control of the syndicate, the developer

shall reimburse to the syndicate the difference between the amounts provided in the forecast and the amounts actually incurred. However, the developer is not bound to do so to the extent that the difference is attributable to decisions made by the syndicate on or after the day a new board of directors was appointed following the loss of such control.”

66. The Code is amended by inserting the following article after article 1791:

“1791.1. Notwithstanding any agreement to the contrary, any deposit paid to a builder or a developer toward the purchase of a fraction of an immovable under divided co-ownership must be fully protected by one or more of the following means: a guarantee plan, insurance, a suretyship or a deposit in a trust account of a member of a professional order determined by government regulation.

The deposit may also be protected by another means prescribed by government regulation.

The deposit is returned to the person who paid it if the fraction of the immovable under co-ownership is not delivered on the date agreed upon.”

67. Article 1793 of the Code is replaced by the following article:

“1793. Where the sale of a residential immovable is not preceded by the preliminary contract or the memorandum, the buyer may, if he suffers serious injury therefrom, apply for the annulment of the sale and for damages. If the buyer prefers that the contract be maintained, he may apply for a reduction of his obligation equivalent to the damages he would be justified to claim. The action must be brought within 90 days after the sale, that is, within 90 days following the special meeting provided for in article 1104 of this Code.

The same applies where the preliminary contract or the memorandum contains errors or deficiencies.”

68. Article 2724 of the Code is amended by striking out “and contributions to the contingency fund” in paragraph 3.

69. Article 2729 of the Code is amended by striking out “or his contribution to the contingency fund”.

ACT MAINLY TO IMPROVE THE REGULATION OF THE FINANCIAL SECTOR, THE PROTECTION OF DEPOSITS OF MONEY AND THE OPERATION OF FINANCIAL INSTITUTIONS

70. Section 636 of the Act mainly to improve the regulation of the financial sector, the protection of deposits of money and the operation of financial institutions (2018, chapter 23) is repealed.

71. Section 640 of the Act is amended by replacing “second paragraph” in paragraph 2 by “first paragraph”.

72. Sections 646, 647 and 649 to 651 of the Act are repealed.

73. Section 652 of the Act is amended, in the second paragraph,

(1) by replacing “third paragraph of article 1072” by “second paragraph of article 1072”;

(2) by inserting “as amended by section 65 of the Act mainly to regulate building inspections and divided co-ownership, to replace the name and improve the rules of operation of the Régie du logement and to amend the Act respecting the Société d'habitation du Québec and various legislative provisions concerning municipal affairs (2019, chapter 28)” after “section 640”.

CHAPTER III

PROVISIONS CONCERNING THE RÉGIE DU LOGEMENT

ACT RESPECTING THE RÉGIE DU LOGEMENT

74. The title of the Act respecting the Régie du logement (chapter R-8.1) is replaced by the following title:

“ACT RESPECTING THE ADMINISTRATIVE HOUSING TRIBUNAL”.

75. The heading of Title I of the Act is replaced by the following heading:

“THE ADMINISTRATIVE HOUSING TRIBUNAL”.

76. Section 4 of the Act is replaced by the following section:

“**4.** A body, hereinafter called “the Tribunal”, is established under the name “Administrative Housing Tribunal”.”

77. Section 6 of the Act is amended

(1) by replacing “The board is composed of commissioners” in the first paragraph by “The Tribunal is composed of members”;

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

“In places it considers it necessary, the Government may appoint part-time members.”

78. Section 10 of the Act is amended

- (1) by replacing “of the board” in the first paragraph by “of the Tribunal”;
- (2) in the second paragraph,
 - (a) by replacing “commissioners” and “for the board” in subparagraph 1 by “members” and “for the Tribunal”, respectively;
 - (b) by replacing “commissioners who” in subparagraph 2 by “members, who”;
 - (c) by replacing “commissioners as regards the exercise of their functions” in subparagraph 4 by “Tribunal members and personnel members as regards the exercise of their functions and, consequently, prescribing the legal, social or other professional development activities they must take part in”;
- (3) by adding the following sentence at the end of the third paragraph: “The chairman may designate an employee of the Tribunal to assist him or the vice-chairman in assigning and coordinating work.”

79. Section 19 of the Act is amended

- (1) by striking out “clerks, inspectors, conciliators and the other”;
- (2) by replacing “of the board” by “of the Tribunal”.

80. The Act is amended by inserting the following section after section 23:

“23.1. For the hearing of an application before the Tribunal, appropriate technological means that are available to both the parties and the Tribunal should be considered, where circumstances permit, taking into account the technological environment in place to support the business of the Tribunal.

The Tribunal, even on its own initiative, may use such means or order that such means be used by the parties; if it considers it necessary, the Tribunal may also, despite an agreement between the parties, require a person to appear in person at a hearing or a conference.”

81. Section 28 of the Act is amended

- (1) by replacing “The board hears in first instance, to the exclusion of any” in the introductory clause of the first paragraph by “The Administrative Housing Tribunal hears in first instance, to the exclusion of any other”;
- (2) by replacing “The board is not competent” in the second paragraph by “The Administrative Housing Tribunal is not competent”.

82. Section 30.2 of the Act is amended

(1) in the first paragraph,

(a) by inserting “, or if the parties agree to it” after “notified” in subparagraph 1;

(b) by adding the following subparagraphs at the end:

“(4) every application for ratification of an agreement in accordance with section 31.05;

“(5) every other application, except applications referred to in Division II of this chapter, if, at the time fixed for the hearing, one of the parties is absent even though he has been duly notified, or if the parties agree to it.”;

(2) by replacing “commissioner” in the second paragraph by “Tribunal member”.

83. Section 30.3 of the Act is amended

(1) in the first paragraph,

(a) by replacing “paragraph 2” by “subparagraph 2 of the first paragraph”;

(b) by replacing “commissioner” by “Tribunal member”;

(2) by replacing “with the board” in the second paragraph by “with the Tribunal”.

84. Section 31 of the Act is replaced by the following sections:

“**31.** If it considers it useful and if the subject-matter and circumstances of a case so allow, the Tribunal may, on receiving the application, offer the parties a conciliation session to be held, with the parties’ consent, at any time before the case is taken under advisement, by a Tribunal or personnel member chosen by the chairman of the Tribunal, the vice-chairman designated under section 10 or a person designated by either.

“**31.01.** The purpose of conciliation is to facilitate dialogue and negotiation between the parties and help them to identify their interests, assess their positions, and explore mutually satisfactory solutions.

The proceedings continue with no additional time allotted despite the conciliation.

“**31.02.** After consulting with the parties, the conciliator shall define the rules applicable to the conciliation and any measure to facilitate its conduct, and determine the schedule of meetings.

Conciliation sessions are held in private, at no cost to the parties and without formality, and require no prior written documents.

Conciliation sessions are held in the presence of the parties and, where applicable, their representatives. With the consent of the parties, the conciliator may meet with the parties separately. Other persons may also take part in the sessions if the conciliator or the parties consider that their presence would be helpful in resolving the dispute.

“31.03. Unless the parties consent to it, nothing that is said or written in the course of conciliation may be admitted as evidence before a court of justice or before a person or body of the administrative branch exercising adjudicative functions. The parties must be so informed by the conciliator.

“31.04. A conciliator may not be compelled to disclose anything revealed to or learned by him in the exercise of his functions or to produce a document prepared or obtained in the course of such exercise before a court of justice or before a person or body of the administrative branch exercising adjudicative functions.

Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person may have access to a document contained in the conciliation record.

“31.05. Any agreement reached shall be recorded in writing and signed by the conciliator, the parties and their representatives, if any. It is binding on the parties.

An agreement reached following a conciliation session presided over by a Tribunal member terminates the proceedings and is enforceable as a decision of the Tribunal, and an agreement reached following a conciliation session conducted by a personnel member has the same effects provided it is ratified by the chairman of the Tribunal, by the vice-chairman designated under section 10 or, as the case may be, by the Tribunal member or special clerk designated by either.

“31.06. If there is no agreement or if the agreement is not ratified, the Tribunal shall hold a hearing as soon as possible. The Tribunal member who presided over the conciliation session may not continue hearing the matter.”

85. Section 55 of the Act is amended

- (1) by replacing “the board” by “the Tribunal”;
- (2) by replacing “*ex officio*” by “on its own initiative”.

86. Section 56 of the Act is replaced by the following sections:

“56. A party who files an application must notify a copy of it to the other party.

The application may be notified by any appropriate method that provides the notifier with proof that the document was delivered or published.

Such methods include notification by court bailiff, by registered mail, by delivery in person by a courier, by technological means and by public notice.

Whatever the method of notification used, a person who acknowledges receipt of the document or admits having received it is deemed to have been validly notified.

“56.1. When it is notified, the application must be accompanied by the exhibits supporting it or by a list of the exhibits that indicates that they are accessible on request.

“56.2. Proof of notification and a list of the exhibits in support of the application must be filed in the record of the Tribunal. The Tribunal may refuse to convene the parties to a hearing as long as those documents have not been filed.

If proof of notification is not filed within 45 days after the application is instituted, the application expires and the Tribunal closes the record.

This section does not prevent the Tribunal from convening the parties without delay where it considers it appropriate, in which case proof that the application was notified must be produced at the hearing under pain of dismissal of the application.

“56.3. Where the Tribunal is seized of an application for the fixing of rent, the lessor must, within 90 days of the date on which the form for the information necessary for fixing the rent is sent by the Tribunal, file the duly completed form in the record.

The lessor must also, within the same time, notify a copy of the completed form to the lessee and file proof of such notification in the record of the Tribunal. Where the applicant is the lessor and fails to file such proof of notification in the record of the Tribunal within the prescribed time, the application expires and the Tribunal closes the record.

Despite sections 56.1 and 56.2, the applicant is not required to notify the exhibits or a list of the exhibits in support of his application, or to file such a list in the Tribunal's record.

This section does not apply to an application for review of rent for low-rental housing within the meaning of article 1984 of the Civil Code.

“56.4. Before entering a case on the roll, the Tribunal may require, in addition to the exhibits referred to in section 56.2 or 56.3, that the parties file in the record any document required by the Tribunal or provide any information useful for processing the record.

Failing that, the Tribunal may decide not to enter the case on the roll.

“56.5. Where warranted by the circumstances of a case, the chairman of the Tribunal, the vice-chairman designated under section 10 or the Tribunal member designated by either may, on his own initiative or at the request of one of the parties, convene the parties to a case management conference in order to

(1) come to an agreement with the parties as to the conduct of the proceeding, specifying the undertakings of the parties and determining the timetable to be complied with;

(2) if the parties fail to agree, determine a timetable for the proceeding, which is binding on the parties;

(3) determine how the conduct of the proceeding may be simplified or expedited and the hearing shortened, among other things by better defining the questions at issue or admitting any fact or document; or

(4) invite the parties to a conciliation session.

An agreement under subparagraph 1 of the first paragraph must cover, among other subjects, the procedure and time limit for the communication of exhibits, written statements in lieu of testimony, detailed affidavits, and expert evidence.

The agreements and decisions made at the conference are recorded in the minutes of the conference drawn up and signed by the Tribunal member who conducted the conference. They are binding on the parties during the hearing.

“56.6. If a party fails to attend the conference, the Tribunal shall record the failure and make the decisions it considers appropriate.

“56.7. If the parties fail to comply with the timetable, the Tribunal member may make the appropriate determinations.

“56.8. For case management purposes, at any stage of a proceeding, the Tribunal member may decide, on his own initiative or on request, to

(1) take a measure provided for in the first paragraph of section 56.5;

(2) assess the purpose and usefulness of seeking expert opinion, whether joint or not, determine the mechanics of that process as well as the anticipated costs, and set a time limit for submission of the expert report; if the parties failed to agree on joint expert evidence, assess the merits of their reasons and impose joint expert evidence if it is necessary to do so to uphold the principle of proportionality and if, in light of the steps already taken, doing so is conducive to the efficient resolution of the dispute without, however, jeopardizing the parties' right to assert their contentions;

(3) order notification of the application to persons whose rights or interests may be affected by the decision, or invite the parties to bring a third person in as an intervenor or to implead a third person if the Tribunal member considers that the third person's participation is necessary in order to resolve the dispute; or

(4) rule on any special requests made by the parties.

“56.9. Before proceeding with the hearing, the chairman of the Tribunal, the vice-chairman designated under section 10 or the Tribunal member designated by either may, on his own initiative or on request, convene the parties to a pre-hearing conference to discuss how the hearing may be simplified or expedited.

The parties must, at the Tribunal member's request, provide any exhibits and other evidence not already filed in the record that they intend to produce as evidence during the hearing.

The agreements and decisions made during the conference are recorded in the minutes of the conference that are drawn up and signed by the Tribunal member who conducted the conference. They are binding on the parties during the hearing.

“56.10. Any pleading filed in the Tribunal's record is deemed to have been made under oath.”

87. Section 57 of the Act is amended

(1) by replacing “board” in the first and second paragraphs by “Tribunal”;

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

“When applications have been joined, the Tribunal, if it considers it advisable in order to protect the parties' rights, may order that the applications be separated and dealt with in different proceedings.”

88. The Act is amended by inserting the following section after section 57:

“57.1. The Tribunal, even on its own initiative, may split a proceeding if it thinks it advisable in order to protect the parties' rights. The resulting applications are tried before the same member, unless the chairman or the vice-chairman designated by him for that purpose decides otherwise.”

89. Section 60 of the Act is replaced by the following sections:

“60. Before rendering a decision, the Tribunal shall allow the interested parties to be heard. For that purpose, the Tribunal may convene the parties to a hearing or, if the parties so request or agree to it, proceed on the record.

Where the Tribunal proceeds on the record, it shall give the parties an opportunity to send to the Tribunal, within the time it sets, statements deemed to have been made under oath, as well as the evidence relevant to the record.

Before holding a hearing, the Tribunal shall send the parties a notice of hearing in the manner provided in the rules of procedure.

“60.1. The applicant and the defendant to whom the application was notified must, without delay, inform the Tribunal and the other parties of any change of address occurring during the proceedings.”

90. Section 62 of the Act is amended by replacing “the board” by “a Tribunal member, a special clerk or an advocate”.

91. Section 63 of the Act is amended

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

“At the time fixed for the hearing, the Tribunal member shall call the case, acknowledge the presence or absence of the parties and proceed with the hearing.”;

(2) by replacing “commissioner” in the second and third paragraphs by “Tribunal member”;

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

“If it is necessary to examine a witness at a distance, the technological means used must allow the witness to be identified, heard and seen live. The Tribunal may however decide, after consulting the parties, to hear a witness without the witness being seen.”

92. Section 63.2 of the Act is amended

(1) in the first paragraph,

(a) by replacing “The board may, on a motion” by “The Tribunal may, on request”;

(b) by replacing “ex officio” and “improper” by “on its own initiative” and “abusive”, respectively;

(2) in the second paragraph,

(a) by replacing “the board” by “the Tribunal”;

(b) by replacing “improper” by “abusive”;

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

“On ruling on whether a proceeding is abusive or dilatory, the Tribunal may order a party to pay, in addition to the costs referred to in section 79.1, damages for any injury suffered by another party, including to cover the professional fees and other costs incurred by the other party, or award punitive damages if warranted by the circumstances. If the amount of the damages is not admitted or cannot be easily calculated at the time the proceeding is declared abusive, the Tribunal may summarily determine the amount within the time and on the conditions it specifies.”

93. Section 67 of the Act is amended

(1) by replacing “commissioner” by “Tribunal member”;

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

“In the absence of all the parties, the Tribunal member strikes the case off the roll unless, on an application filed in the record, the Tribunal member grants a postponement. Where the case is struck off the roll, the Tribunal shall notify the parties, in the manner prescribed by the rules of procedure, that the applicant may re-enter the case on the roll within 30 days following the date of the notice. If the applicant fails to do so, the application expires and the Tribunal closes the record.”

94. Section 68 of the Act is amended

(1) by replacing all occurrences of “commissioner” by “member”;

(2) by replacing “an inspection” in the first paragraph by “a visit of the premises”;

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

“A person designated under the first paragraph must identify himself and produce a certificate of authorization before visiting the premises.”

95. Section 69 of the Act is amended by replacing “commissioner, an expert or an inspector of the board” by “member, an expert or a person”.

96. The Act is amended by inserting the following section after section 74:

74.1. A person may be assisted at the hearing by a trusted third person for any cause considered sufficient by a Tribunal member, in particular the person’s age, state of health, vulnerable situation or level of language proficiency. Such assistance must be obtained free of charge.

Despite the first paragraph, a rule of procedure referred to in section 85 may provide for exceptions to the requirement to obtain such assistance free of charge.”

97. The Act is amended by inserting the following section after section 77:

“77.1. Where the Tribunal is seized of an application relating to a cannabis smoking prohibition and the lessee objects to it, the Tribunal must, in particular, consider the consequences for the peaceable enjoyment of the premises by the other occupants of the immovable of the failure to comply with that prohibition and, if applicable, the fact that the lessee is duly authorized to possess cannabis for medical purposes.”

98. Section 78 of the Act is amended

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

“A Tribunal member may decide that a report or any other document signed by a physician, police officer or firefighter or a person designated under the first paragraph of section 68 or in a rule of procedure adopted under section 85, or that an inspection report signed by an inspector appointed under an Act or regulation, is accepted in lieu of their testimony.”;

(2) in the second paragraph,

(a) by inserting “physician, police officer or firefighter, person designated under the first paragraph of section 68 or in a rule of procedure adopted under section 85 or” before “inspector”;

(b) by replacing “board” by “Tribunal”;

(c) by inserting “or document” after “report”.

99. The Act is amended by inserting the following section after section 82.1:

“82.2. Once proceedings have been completed, the parties must take back the exhibits they produced and the documents they filed.

Failing that, such exhibits and documents may be destroyed on the expiry of one year from the date of the Tribunal’s final decision or of the proceeding terminating the proceedings, unless the chairman decides otherwise. However, the Tribunal must, subsequently and if the nature of the exhibits or documents allows it, keep digital copies for a period of two years.”

100. Section 88 of the Act is amended

(1) by replacing “The commissioner who” in the first paragraph by “The member who”;

(2) by replacing “demanded” and “demand” in the first paragraph by “applied for” and “application”, respectively;

(3) by replacing “*ex officio* or on the motion” in the second paragraph by “on his own initiative or at the request”;

(4) by replacing “motion” in the third paragraph by “application”.

101. Section 89 of the Act is amended

(1) by replacing “board” in the second paragraph by “Tribunal”;

(2) by replacing “demand” in the second paragraph by “application”;

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

“It is not possible for a party who fails to inform the Tribunal or the other parties of a change of address in accordance with section 60.1 to apply for the revocation of a decision rendered against him by claiming not to have received the notice convening the party if the notice was sent to his previous address.”

102. Section 90 of the Act is amended

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

“The Tribunal may review a decision, if a party applies for such a review within one month after the date of the decision,

(1) where the object of the application for a review is the fixing of the rent, the changing of another condition of the lease or the revision of the rent; or

(2) where the decision was rendered by a special clerk under subparagraph 5 of the first paragraph of section 30.2, unless the decision pertains to an application for which the parties agreed to the special clerk deciding it.”;

(2) by replacing the last sentence of the second paragraph by the following sentence: “The chairman of the Tribunal or the vice-chairman designated by him for that purpose shall determine the number of Tribunal members who are to hear the application; that number must be greater than the number of members who rendered the decision, but it does not have to be greater if the decision was rendered by a special clerk.”;

(3) by replacing “the board may, on a motion” in the third paragraph by “the Tribunal may, on request”.

103. Section 97 of the Act is amended by replacing “*ex officio* or on a motion” by “on its own initiative or on an application”.

104. Section 102 of the Act is amended by replacing “tribunal regulations” by “regulations of the Administrative Housing Tribunal”.

105. Section 106 of the Act is amended by replacing “*ex officio*” by “on its own initiative”.

106. The Act is amended by replacing all occurrences of “commissioner” and “commissioners” in sections 5, 7.7, 8, 72 and 76 by “Tribunal member” and “Tribunal members”, respectively.

107. The Act is amended by replacing all occurrences of “applications or motions” and “a motion” in sections 63.1 and 91 by “applications” and “an application”, respectively.

REGULATION RESPECTING THE PROCEDURE FOR THE
RECRUITMENT AND SELECTION OF PERSONS APT FOR
APPOINTMENT AS COMMISSIONERS TO THE RÉGIE DU
LOGEMENT AND FOR THE RENEWAL OF THEIR TERM OF OFFICE

108. Sections 25 and 29 of the Regulation respecting the procedure for the recruitment and selection of persons apt for appointment as commissioners to the Régie du logement and for the renewal of their term of office (chapter R-8.1, r. 4) are amended by replacing all occurrences of “commissioner” by “Tribunal member”.

TARIFF OF COSTS EXIGIBLE BY THE RÉGIE DU LOGEMENT

109. Section 1 of the Tariff of costs exigible by the Régie du logement (chapter R-8.1, r. 6) is amended by replacing “a motion” in paragraph 4 by “an application”.

CHAPTER IV

PROVISIONS CONCERNING THE SOCIÉTÉ D'HABITATION
DU QUÉBEC

ACT RESPECTING THE SOCIÉTÉ D'HABITATION DU QUÉBEC

110. Section 3.7 of the Act respecting the Société d'habitation du Québec (chapter S-8) is amended by replacing “within the meaning of section 85.1” by “that receives financial assistance granted for the purposes of the operation and maintenance of residential immovables”.

111. Section 57 of the Act is amended by replacing “within the meaning of section 85.1” in paragraph *f* of subsection 3.1 by “that receives financial assistance granted for the purposes of the operation and maintenance of residential immovables”.

112. The Act is amended by inserting the following after section 68.14:

“§10.—*Membership in a federation*

“**68.15.** A non-profit organization must be a member of a national or regional housing federation in order to obtain financial assistance from the Société. It must remain a member of such a federation for the duration of the operating agreement providing for that assistance.”

113. Section 85.1 of the Act is amended by replacing “agencies, hereinafter referred to as “housing agencies”,” and “granted for the purposes of the operation and maintenance of residential immovables” by “housing agencies” and “from the Société”, respectively.

114. Section 85.2 of the Act is amended by adding the following subparagraph after subparagraph 4 of the first paragraph:

“(5) that one or more of the directors or other officers of the agency have intimidated, harassed or mistreated any occupant of a dwelling situated in a residential immovable belonging to or administered by the agency, or have taken no action to put an end to the mistreatment, harassment or intimidation reported to them.”

115. Section 85.5 of the Act is amended by replacing “4” in the first and third paragraphs by “5”.

116. Section 94.5 of the Act is amended by inserting the following paragraph after the first paragraph:

“An immovable or dwelling with regard to which financial assistance is granted under the first paragraph may be located outside the municipality’s territory.”

BY-LAW RESPECTING THE ALLOCATION OF DWELLINGS IN LOW RENTAL HOUSING

117. Section 16 of the By-law respecting the allocation of dwellings in low rental housing (chapter S-8, r. 1) is amended by replacing “5” in the sentence preceding subparagraph 4 of the first paragraph by “3”.

CHAPTER V

PROVISIONS CONCERNING THE MUNICIPAL SECTOR

ACT TO AFFIRM THE COLLECTIVE NATURE OF WATER RESOURCES AND TO PROMOTE BETTER GOVERNANCE OF WATER AND ASSOCIATED ENVIRONMENTS

118. Section 15.5 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) is amended by replacing the last sentence by the following sentence: “The municipality must also take the appropriate interim control measures according to the rules prescribed by that Act.”

CITIES AND TOWNS ACT

119. Sections 29.5 to 29.7 of the Cities and Towns Act (chapter C-19) are repealed.

120. Section 29.9.2 of the Act is amended by striking out “29.5 or” in the first paragraph.

121. Section 468.51 of the Act is amended, in the first paragraph,

- (1) by replacing “29.5 to” by “29.9.1,”;
- (2) by inserting “572.1,” after “section 567, sections”.

122. The heading of subdivision 33 of Division XI of the Act is replaced by the following heading:

“§33. — *Making and management of certain contracts*”.

123. The Act is amended by inserting the following section after the heading of subdivision 33 of Division XI:

“**572.1.** A municipality may, by mutual agreement and gratuitously, unite with

(1) a public body subject to the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), a person or body considered a public body under that Act, a non-profit body, an educational institution, a telecommunications company, an enterprise that transports, distributes or sells gas, water or electricity, or the owner of a mobile home park, in order to perform work; or

(2) another municipality, a public institution within the meaning of the Act respecting health services and social services (chapter S-4.2) or within the meaning of the Act respecting health services and social services for Cree

Native persons (chapter S-5), a school board, an educational institution, a non-profit body or the owner of a mobile home park, in order to obtain insurance, supplies or services.

The union provided for in the first paragraph may concern all or part of the acts to be performed in connection with an eventual insurance contract, contract for the performance of work, supply contract or services contract.

The municipality shall make sure that any contract with a third party resulting from the union complies with sections 477.4 and 573 to 573.3.4.

The parties to the union shall determine the terms governing it. The terms shall specify which of the by-laws on contract management is to apply, which council is responsible for the performance assessment process, which delegatee is to establish the selection committee, and any other term that would allow the adapted application of sections 573 to 573.3.4. Those sections have precedence over any incompatible term determined under this paragraph. Furthermore, the total amount of expenditures of all the parties to the union is to be considered for the application of those sections and section 477.4.

The provisions of subdivision 23 of Division XI concerning intermunicipal agreements do not apply to a union between several municipalities under this section.

This section applies despite the Municipal Aid Prohibition Act (chapter I-15).

This section does not prevent a municipality from giving a mandate to or receiving a mandate from a body or person referred to in this section, in compliance with sections 573 to 573.3.4 and in keeping with the jurisdictions and powers of each.”

124. Section 573 of the Act is amended by replacing “29.5, 29.9.1 or 29.10” in subparagraph 1 of subsection 2.0.1 by “29.9.1, 29.10 or 572.1”.

125. Section 573.3.5 of the Act is amended

(1) by replacing “the rules applicable to it” in subparagraph 2 of the first paragraph by “an Act or regulation that so requires”;

(2) by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) it is a non-profit body that meets the following conditions on 1 January of a year:

(a) its revenues for at least one of the last two years were equal to or greater than \$1,000,000; and

(b) it received, during the year in which its revenues were equal to or greater than \$1,000,000, financial assistance from a municipality in an amount equal to or greater than half of its revenues for that year;”.

MUNICIPAL CODE OF QUÉBEC

126. Articles 14.3 to 14.5 of the Municipal Code of Québec (chapter C-27.1) are repealed.

127. Article 14.7.2 of the Code is amended by striking out “14.3 or” in the first paragraph.

128. Article 620 of the Code is amended, in the first paragraph,

(1) by replacing “29.5 to” by “29.9.1.”;

(2) by inserting “572.1,” after “section 567, sections”.

129. The heading of Title XXI of the Code is amended by replacing “AWARDING” by “MAKING AND MANAGEMENT”.

130. The Code is amended by inserting the following article after article 934:

“934.1. A municipality may, by mutual agreement and gratuitously, unite with

(1) a public body subject to the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), a person or body considered a public body under that Act, a non-profit body, an educational institution, a telecommunications company, an enterprise that transports, distributes or sells gas, water or electricity, or the owner of a mobile home park, in order to perform work; or

(2) another municipality, a public institution within the meaning of the Act respecting health services and social services (chapter S-4.2) or within the meaning of the Act respecting health services and social services for Cree Native persons (chapter S-5), a school board, an educational institution, a non-profit body or the owner of a mobile home park, in order to obtain insurance, supplies or services.

The union provided for in the first paragraph may concern all or part of the acts to be performed in connection with an eventual insurance contract, contract for the performance of work, supply contract or services contract.

The municipality shall make sure that any contract with a third party resulting from the union complies with articles 961.2 and 935 to 938.4.

The parties to the union shall determine the terms governing it. The terms shall specify which of the by-laws on contract management is to apply, which council is responsible for the performance assessment process, which delegatee is to establish the selection committee, and any other term that would allow the adapted application of articles 935 to 938.4. Those articles have precedence over any incompatible term determined under this paragraph. Furthermore, the total amount of expenditures of all the parties to the union is to be considered for the application of those articles and article 961.2.

The provisions of Division XXV of Chapter II of Title XIV concerning intermunicipal agreements do not apply to a union between several municipalities under this section.

This article applies despite the Municipal Aid Prohibition Act (chapter I-15).

This article does not prevent a municipality from giving a mandate to or receiving a mandate from a body or person referred to in this article, in compliance with articles 935 to 938.4 and in keeping with the jurisdictions and powers of each.”

131. Article 935 of the Code is amended by replacing “14.3, 14.7.1 or 14.8” in subparagraph 1 of subarticle 2.0.1 by “14.7.1, 14.8 or 934.1”.

ACT RESPECTING THE COMMISSION MUNICIPALE

132. Section 85 of the Act respecting the Commission municipale (chapter C-35) is amended by replacing “107.7” in subparagraph *a* of subparagraph 5 of the first paragraph by “573.3.5”.

MUNICIPAL POWERS ACT

133. Section 92.1 of the Municipal Powers Act (chapter C-47.1) is amended

(1) by inserting “, excluding a private seniors’ residence referred to in section 346.0.1 of the Act respecting health services and social services (chapter S-4.2)” at the end of the first sentence of the second paragraph;

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

“A private seniors’ residence in respect of which assistance may be granted under the second paragraph may be situated in the territory of another municipality.”;

(3) by adding the following sentence at the end of the fifth paragraph: “However, that period may be longer where such assistance is granted to a private seniors’ residence referred to in section 346.0.1 of the Act respecting health services and social services.”

ACT RESPECTING MUNICIPAL TAXATION

134. Section 81 of the Act respecting municipal taxation (chapter F-2.1) is amended, in the first paragraph,

(1) by replacing “\$1,000,000” by “\$3,000,000”;

(2) by adding the following sentence at the end: “However, the clerk is not required to comply with the 60-day period if the roll deposited is published, from a date included in the 60-day period after its deposit, on the municipality’s website, in accordance with the public presentation rules set out in the regulation made under subparagraph 1 of the first paragraph of section 263.”

135. Section 134 of the Act is amended

(1) by replacing “\$1,000,000” by “\$3,000,000”;

(2) by adding the following sentence at the end: “However, the 60-day period applies if the roll deposited is published, from a date included in the 60-day period after its deposit, on the municipality’s website, in accordance with the public presentation rules set out in the regulation made under subparagraph 1 of the first paragraph of section 263.”

136. Section 155 of the Act is amended by adding the following paragraph at the end:

“The assessor shall also correct the roll in conformity with his proposal if the latter was the subject of an application for review that did not give rise to an agreement entered into under section 138.4 and no proceeding has been brought before the Tribunal in respect of such an application at the expiry of the time limit set out in the third paragraph of section 138.5. The assessor shall also correct the roll in conformity with his proposal if the motion by which such a proceeding has been brought is withdrawn before the Tribunal renders a decision on it.”

137. Section 174 of the Act is amended by replacing “in the case provided for” in paragraph 1 by “in one of the cases provided for”.

138. Section 174.2 of the Act is amended by replacing “in the case provided for” in paragraph 1 by “in one of the cases provided for”.

139. Section 244.39 of the Act is amended

(1) by replacing “projected aggregate taxation” in subparagraph 1 of the third paragraph by “basic”;

(2) by striking out “and the revenues, among those from any special tax imposed at different rates under any of sections 487.1 and 487.2 of the Cities and Towns Act or articles 979.1 and 979.2 of the Municipal Code of Québec, that are not taken into account in establishing the municipality’s projected aggregate taxation rate” in subparagraph 3 of the third paragraph;

(3) by replacing the second sentence of the fourth paragraph by the following sentence: “The taxable non-residential property assessment is the one established for that fiscal year under Division IV of Chapter XVIII.1.”

140. Section 263 of the Act is amended by inserting the following paragraph after paragraph 2:

“(2.0.1) increase, for the purposes of sections 81 and 134, the values prescribed in respect of assessment units and business establishments, respectively;”.

ACT TO FOSTER THE FINANCIAL HEALTH AND SUSTAINABILITY OF MUNICIPAL DEFINED BENEFIT PENSION PLANS

141. Section 1 of the Act to foster the financial health and sustainability of municipal defined benefit pension plans (chapter S-2.1.1) is amended by inserting the following paragraph after the second paragraph:

“The Régime de rentes de l’Association de Bienfaisance et de Retraite de la Police de Montréal and the Régime de retraite des policiers et policières de la Ville de Montréal are pension plans established by a municipal body within the meaning of the first paragraph.”

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

142. Section 89 of the Act respecting public transit authorities (chapter S-30.01) is repealed.

143. The Act is amended by inserting the following section after section 92.3:

“92.4. A transit authority may unite, by mutual agreement and gratuitously, with a public body subject to the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), a person or body considered a public body under that Act, a non-profit organization, a telecommunications company, an enterprise that transports, distributes or sells gas, water or electricity, or the owner of a mobile home park, in order to perform work.

The union provided for in the first paragraph may concern all or part of the acts to be performed in connection with an eventual contract for the performance of work.

The transit authority shall make sure that any contract with a third party resulting from the union complies with sections 92.1 to 108.2. However, if a municipality is a party to the union, the transit authority shall make sure that the contract complies with sections 477.4 and 573 to 573.3.4 of the Cities and Towns Act (chapter C-19).

The parties to the union shall determine the terms governing it. The terms shall specify which of the by-laws on contract management is to apply, which council is responsible for the performance assessment process, which delegatee is to establish the selection committee, and any other term that would allow the adapted application of sections 92.1 to 108.2 or of sections 573 to 573.3.4 of the Cities and Towns Act, as applicable. Those sections have precedence over any incompatible term determined under this paragraph. Furthermore, the total amount of expenditures of all the parties to the union is to be considered for the application of those sections and section 92.1 or of section 477.4 of the Cities and Towns Act, as applicable.

This section applies despite the Municipal Aid Prohibition Act (chapter I-15).

This section does not prevent a transit authority from giving a mandate to or receiving a mandate from a body or person referred to in this section, in compliance with sections 92.1 to 108.2 and in keeping with the jurisdictions and powers of each.

In addition, a transit authority may, gratuitously, give a mandate to a public body referred to in the Act respecting Access to documents held by public bodies and the Protection of personal information or a person or body considered a public body under that Act, or a non-profit organization, in order to obtain supplies or services or to perform work. A transit authority may receive such a mandate, gratuitously, from such a body or person where the transit authority intends to obtain supplies or the same services or to perform similar work.”

144. Section 103 of the Act is amended by replacing “Subject to the third paragraph of section 89, the” in the first paragraph by “The”.

145. Section 262 of the Act is amended by replacing “139” by “139.1”.

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

146. Section 209 of the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1) is amended by striking out the last sentence of the second paragraph.

147. Section 383 of the Act is amended

- (1) by striking out the last sentence of the second paragraph;
- (2) by replacing “1/12” in the third paragraph by “one-twelfth”.

CHAPTER VI**OTHER AMENDING PROVISION****CIVIL CODE OF QUÉBEC**

148. Article 1896 of the Civil Code of Québec is amended by adding the following sentence at the end of the first paragraph: “Where no rent has been paid in the 12 months preceding the beginning of the lease, the notice shall indicate the last rent paid and the date of the payment.”

CHAPTER VII**MISCELLANEOUS AND TRANSITIONAL PROVISIONS****DIVISION I****PROVISIONS CONCERNING DIVIDED CO-OWNERSHIP**

149. Despite paragraph 12 of section 814 of chapter 23 of the statutes of 2018, section 643 of that Act comes into force on the date of coming into force of this Act.

150. The penal clauses applicable for contravening a declaration of co-ownership that are included in the by-laws of an immovable before the date of coming into force of this Act are deemed to form part of the act constituting the co-ownership in accordance with article 1053 of the Civil Code, amended by section 30.

151. Where the special meeting of the co-owners provided for in article 1104 of the Civil Code, amended by section 59, is held more than 30 days before the coming into force of the first regulation made under the second paragraph of article 1070.2 of the Civil Code, enacted by section 38, or under the second paragraph of article 1071 of the Civil Code, enacted by paragraph 3 of section 39, as applicable, the maintenance log provided for in article 1070.2 of the Civil Code and the contingency fund study provided for in the second paragraph of article 1071 of the Civil Code must be obtained not later than the day that is three years after the coming into force of the regulation concerned.

Those first regulations may prescribe special rules where the syndicate obtained a maintenance log or a contingency fund study in the previous two years, in particular to provide for the recognition of equivalences for maintenance logs and contingency fund studies already obtained.

152. For the purposes of article 1070 of the Civil Code, amended by section 37, the syndicate must make the maintenance log and the contingency fund study available within 60 days after the date on which those documents are obtained in accordance with section 151. Where the annual general meeting of the co-owners takes place within that period, the syndicate must give those documents to the co-owners before the meeting.

153. The board of directors must, not later than 30 days after the first annual general meeting held after obtaining the first contingency fund study in accordance with section 151, determine the sums to be paid into the contingency fund under the third paragraph of article 1071 of the Civil Code, enacted by paragraph 3 of section 39.

In the period between the coming into force of the first regulation made under the second paragraph of article 1071 of the Civil Code and the time when the sums are determined in accordance with the first paragraph, the sums to be paid into the contingency fund are at least 5% of the co-owners' contributions to the common expenses.

154. If the contingency fund study required under article 1071 of the Civil Code, enacted by paragraph 3 of section 39, reveals that the fund is insufficient to cover the estimated cost of major repairs and the cost of replacement of common portions, the board of directors must determine the sums to be paid into the fund each year to ensure the fund will be sufficient after a period of not more than 10 years after the date on which the first study is obtained.

155. Until the coming into force of section 641 of the Act mainly to improve the regulation of the financial sector, the protection of deposits of money and the operation of financial institutions (2018, chapter 23), the fourth paragraph of article 1071 of the Civil Code, enacted by paragraph 3 of section 39, and the second paragraph of article 1791 of the Civil Code, amended by paragraph 1 of section 65, are to be read as if “reconstruction cost” were replaced by “replacement cost”.

156. For the purposes of subparagraph 1 of the first paragraph of article 1106.1 of the Civil Code, enacted by section 60, the developer of a co-ownership must provide the syndicate with the maintenance log and contingency fund study within six months after the special meeting required under article 1104 of the Civil Code where the special meeting is held between the 30th day before and the 90th day after the coming into force of the first regulation made under the second paragraph of article 1071 of the Civil Code, enacted by paragraph 3 of section 39.

157. Sections 31 and 52 are declaratory.

DIVISION II

PROVISIONS CONCERNING THE RÉGIE DU LOGEMENT

158. Unless the context indicates otherwise or unless otherwise provided for by this Act, in any Act, regulation or other document,

(1) “Régie du logement” is replaced by “Administrative Housing Tribunal”; and

(2) “board”, “commissioner” and “commissioners”, where those terms concern the Régie du logement, are replaced by “Tribunal”, “member” and “members”, respectively.

159. The Administrative Housing Tribunal publishes, as soon as possible after the coming into force of section 93, a notice in the *Gazette officielle du Québec* stating the right for any applicant whose application has not expired and whose case was struck off before that coming into force, due to the absence of all parties at the hearing, to re-enter the case on the roll within 30 days after the publication of the notice.

The Tribunal’s notice must also state that, if the applicant fails to re-enter the case within that time, the application expires and the Tribunal closes the record.

DIVISION III

OTHER PROVISIONS

160. Despite section 110.10.1 and the second paragraph of section 264.0.9 of the Act respecting land use planning and development (chapter A-19.1), Ville de Laval may, at any time before 11 December 2021, replace its zoning by-law and subdivision by-law.

Such a replacement by-law must be in conformity with the objectives of the land use and development plan and with the provisions of the complementary document.

Sections 124 to 127, 134, 136.0.1, subject to section 80.2, and sections 137.10 to 137.15 of the Act respecting land use planning and development apply, with the necessary modifications, in respect of a by-law adopted under the first paragraph. Among those modifications, the conformity provided for in sections 137.11 to 137.14 of that Act is to be established with regard to the objectives of the land use and development plan and the provisions of the complementary document. The by-law stands in lieu of a concordance by-law for the purposes of section 59 of that Act.

161. Section 125 has effect from 1 January 2018.

162. Section 132 has effect from 1 August 2018.

163. Sections 134 and 135 have effect for the purposes of any roll that comes into force after 31 December 2020.

164. The third paragraph of section 1 of the Act to foster the financial health and sustainability of municipal defined benefit pension plans (chapter S-2.1.1), enacted by section 141, is declaratory.

CHAPTER VIII

FINAL PROVISIONS

165. This Act comes into force on 10 January 2020, except

(1) sections 1 and 10, paragraph 1 of section 11, sections 12 and 13, paragraph 9 of section 25 and section 27, as well as, insofar as they concern the inspection of a building or the certificate, sections 15, 16, 19 and 20, and paragraph 3 of section 25 insofar as it enacts paragraph 2.1 of section 185 of the Building Act (chapter B-1.1), which come into force on the date of coming into force of the first regulation made under paragraphs 19.8 and 19.9 of section 185 of the Building Act, enacted by paragraph 9 of section 25;

(2) section 35, insofar as it enacts article 1068.1 of the Civil Code, which comes into force on the date of coming into force of the first regulation made under the first paragraph of article 1068.1 of the Civil Code, enacted by that section;

(3) section 37, insofar as it concerns the maintenance log and the contingency fund study, which comes into force on the date of coming into force of the first regulation made under the second paragraph of article 1070.2 of the Civil Code, enacted by section 38, with regard to the maintenance log, or under the second paragraph of article 1071 of the Civil Code, enacted by section 39, with regard to the contingency fund study;

(4) section 38, insofar as it enacts article 1070.2 of the Civil Code, which comes into force on the date of coming into force of the first regulation made under the second paragraph of article 1070.2 of the Civil Code, enacted by that section;

(5) section 39, insofar as it enacts the second, third and fourth paragraphs of article 1071 of the Civil Code, and section 40, which come into force on the date of coming into force of the first regulation made under the second paragraph of article 1071 of the Civil Code, enacted by section 39;

(6) section 60, insofar as it enacts subparagraph 1 of the first paragraph of article 1106.1 of the Civil Code, which comes into force on the date of coming into force of the first regulation made under the second paragraph of article 1070.2 of the Civil Code, enacted by section 38, as concerns the maintenance log, or under the second paragraph of article 1071 of the Civil Code, enacted by section 39, as concerns the contingency fund study;

(7) section 60, insofar as it enacts subparagraph 5 of the first paragraph of article 1106.1 of the Civil Code, which comes into force on 13 June 2020 as concerns divided co-ownerships established before 13 June 2018;

(8) section 65, insofar as it concerns the annual amount of contributions to the common expenses included in the budget forecast, which comes into force on the date of coming into force of the first regulation made under the second paragraph of article 1071 of the Civil Code, enacted by section 39;

(9) section 66, insofar as it concerns the deposit in a trust account, which comes into force on the date of coming into force of the first regulation made under article 1791.1 of the Civil Code, enacted by that section;

(10) sections 74 to 109, 148, 158 and 159, which come into force on the date or dates to be set by the Government.

2019, chapter 29
**AN ACT RESPECTING MAINLY GOVERNMENT
ORGANIZATION AS REGARDS THE ECONOMY AND
INNOVATION**

Bill 27

Introduced by Mr. Pierre Fitzgibbon, Minister of Economy and Innovation

Introduced 12 June 2019

Passed in principle 23 October 2019

Passed 6 December 2019

Assented to 11 December 2019

Coming into force: 11 December 2019, except

(1) sections 55, 66, 73 and 74, which come into force on 1 January 2020;

(2) section 2, insofar as it enacts “, including technology-based measures,” in the second paragraph of section 4 of the Act respecting Investissement Québec (chapter I-16.0.1), section 5, insofar as it enacts subparagraph 4 of the second paragraph of section 8.1 of that Act, the third paragraph of that section and sections 8.2 and 8.3 of that Act, and sections 48, 56 to 63, 76, 77, 105 and 106, which come into force on 1 April 2020;

(3) section 4, insofar as it enacts section 5.2 of the Act respecting Investissement Québec, which comes into force on 1 October 2020 or any earlier date set by the Government;

(4) section 5, insofar as it enacts section 8.6 of the Act respecting Investissement Québec and the heading before that section, which comes into force on the date of the dissolution of Ressources Québec inc.

Legislation amended:

Financial Administration Act (chapter A-6.001)

Act respecting reserved designations and added-value claims (chapter A-20.03)

Act respecting artistic, literary and scientific competitions (chapter C-51)

Social Economy Act (chapter E-1.1.1)

Act respecting hours and days of admission to commercial establishments (chapter H-2.1)

Taxation Act (chapter I-3)

Public Infrastructure Act (chapter I-8.3)

Act respecting Investissement Québec (chapter I-16.0.1)

Act respecting stuffing and upholstered and stuffed articles (chapter M-5)

Act respecting the Ministère des Relations internationales (chapter M-25.1.1)

Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1)

(cont'd on next page)

Legislation amended: (cont'd)

Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2)

Act respecting the Civil Service Superannuation Plan (chapter R-12)

Voluntary Retirement Savings Plans Act (chapter R-17.0.1)

Act respecting health services and social services (chapter S-4.2)

Act respecting the Société des alcools du Québec (chapter S-13)

Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001)

Legislation repealed:

Act respecting the Centre de recherche industrielle du Québec (chapter C-8.1)

Act respecting Société Innovatech du Grand Montréal (chapter S-17.2.0.1)

Act respecting Société Innovatech du sud du Québec (chapter S-17.2.2)

Act respecting Société Innovatech Québec et Chaudière-Appalaches (chapter S-17.4)

Act respecting Société Innovatech Régions ressources (chapter S-17.5)

Legislation replaced:

Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (chapter M-30.01)

Legislation enacted:

Act respecting the Ministère de l'Économie et de l'Innovation (2019, chapter 29, section 1)

Regulation amended:

Purchase and Bottling of Spirits Regulation (chapter S-13, r. 1)

Explanatory notes

This Act proposes to update the organization of certain government departments and bodies responsible for developing and implementing government policies relating to the economy and innovation.

First, the Act respecting the Ministère de l'Économie et de l'Innovation is enacted. It specifies the mission and responsibilities of the Minister of Economy and Innovation, particularly as regards international trade, and provides for the department's organization.

Next, the Act respecting Investissement Québec is amended to, among other things,

(1) include in Investissement Québec's mission that Investissement Québec must, among other things, participate in Québec's economic development and provide the Minister of Economy and Innovation with the necessary support to implement the policies, development strategies and programs he or she establishes and the other measures he or she takes;

(2) specify the entrepreneur support services Investissement Québec must offer and provide for its regional presence such as by setting up regional development offices and establishing regional development committees;

(3) integrate the mission of Ressources Québec inc., a subsidiary Investissement Québec must dissolve before 1 April 2020, into its provisions;

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Explanatory notes (cont'd)

(4) change the Mining and Hydrocarbon Fund's name to "Natural Resources and Energy Capital Fund" and modify the allocation of the Fund's assets so that the sums credited to the Fund may be used to acquire participations in enterprises that develop or process natural resources or produce, store, transmit or distribute certain energy resources;

(5) establish the Québec Enterprise Growth Fund, a special fund dedicated to supporting enterprises whose principal activities are carried on in Québec and that have a high growth potential or are strategic to Québec's economy; and

(6) increase Investissement Québec's authorized capital fund to \$5,065,000,000.

The Centre de recherche industrielle du Québec is amalgamated with Investissement Québec and the Act respecting the Centre de recherche industrielle du Québec is repealed. The constituting Acts of the four Innovatech corporations are repealed and the provisions necessary for their liquidation on 1 January 2020 are enacted.

The Act respecting the Société du parc industriel et portuaire de Bécancour is amended to update certain rules relating to the governance of the Société and empower the Société to carry out, even outside its territory of activity, any mandate entrusted to it by the Government and, when permitted by the latter, to delegate the carrying out of such a mandate to a business corporation all of whose shares are held by the Société.

The Act respecting hours and days of admission to commercial establishments is amended to give the Minister of Economy and Innovation the power to authorize, on a request from the Minister of Public Security, that the public be admitted, outside the periods otherwise provided for by law, to commercial establishments situated in or near a disaster area or an area at risk of a disaster.

The Minister of International Relations and La Francophonie's coordinating role with respect to Québec's international action abroad is consolidated. The roles and responsibilities of delegates general, delegates and official representatives abroad are clarified. Also, the Act respecting the Ministère des Relations internationales is amended to provide for the establishment of a liaison committee in which representatives from that department, the Ministère de l'Économie et de l'Innovation and Investissement Québec must participate in order to enhance the synergy of Québec's economic actions abroad.

Moreover, the Act respecting the Société des alcools du Québec and the Purchase and Bottling of Spirits Regulation are amended to authorize the bottling of imported spirits on behalf of a third person.

Last, consequential amendments and transitional provisions are included.



Chapter 29

AN ACT RESPECTING MAINLY GOVERNMENT ORGANIZATION AS REGARDS THE ECONOMY AND INNOVATION

[Assented to 11 December 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ENACTMENT OF THE ACT RESPECTING THE MINISTÈRE DE L'ÉCONOMIE ET DE L'INNOVATION

1. The Act respecting the Ministère de l'Économie et de l'Innovation, the text of which appears in this chapter, is enacted.

“ACT RESPECTING THE MINISTÈRE DE L'ÉCONOMIE ET DE L'INNOVATION

“CHAPTER I

“MINISTER'S MISSION AND RESPONSIBILITIES

“DIVISION I

“GENERAL PROVISIONS

1. The Minister of Economy and Innovation, appointed under the Executive Power Act (chapter E-18), has the direction of the Ministère de l'Économie et de l'Innovation.

2. The Minister's mission is, as regards the economy, to support entrepreneurship, acquisition entrepreneurship, the growth of enterprises in all of Québec's regions, and the development of their markets in Québec, elsewhere in Canada or abroad, as well as the growth of investment, in Québec, of capital sourced in Québec, elsewhere in Canada or abroad. The Minister must also see to the implementation of measures aimed at increasing enterprises' productivity in Québec.

The Minister's mission is also, as regards innovation, to contribute, in all circles, to the development of research, science, innovation and technology, and to encourage the adoption and commercialization of innovations, in particular when they foster the growth of enterprises, an increase in their productivity or the development of their markets in Québec, elsewhere in Canada or abroad.

As part of his or her mission, the Minister contributes to implementing sustainable development by promoting, more particularly, in respect of all of Québec's regions, access to knowledge, job maintenance and creation, the social economy, the creation of collective wealth, social progress, respect for the environment and the achievement of the Government's objectives as regards the electrification of the economy and the fight against climate change.

“3. The Minister develops general policies for economic development and proposes them to the Government. He or she also determines the sectors of the economy in which he or she intends to act as a matter of priority and advises the Government and government departments and bodies on all matters falling within his or her mission.

The Minister must, in matters of regional economic development and in all other matters falling within his or her mission, ensure that government actions in Québec and elsewhere are cohesive and concordant and must, to that end, take part in the development of measures and ministerial decisions and give an opinion whenever appropriate.

The Minister must also increase the effectiveness of initiatives relating to those matters by promoting the concordance, simplification and accessibility of entrepreneurship, acquisition entrepreneurship and innovation support services.

“4. The Minister must set objectives and develop policies, development strategies and programs to ensure the carrying out of his or her mission while promoting synergy among the players concerned. Such objectives, policies, development strategies and programs must take into account the specific characteristics of the regions concerned.

The Minister may also, to that end, take any other useful measures. He or she may, in particular, offer assistance for entrepreneurs and financial or technical support for the carrying out of actions or projects, subject to the conditions he or she determines within the framework of government policy directions and policies and, in certain cases, with the Government's authorization.

The Minister is responsible for the sums he or she entrusts to a local authority or to any other organization with which he or she acts in concert within the framework of a measure and may administer the other sums entrusted to him or her to ensure the carrying out of any economic development project or project to support research or innovation.

“5. The Minister is responsible for implementing the policies, development strategies and programs he or she establishes and the other measures he or she takes.

The Minister may, however, entrust such implementation, in whole or in part, to Investissement Québec, by a mandate given under its constituting Act. The Minister oversees its implementation.

If a body or a government department, other than Investissement Québec, is involved, the Minister must coordinate the performance of the mandate and the collaboration of all the players concerned.

“6. The Minister is responsible for the administration of the Acts assigned to him or her and assumes any other responsibility conferred on him or her by the Government.

“7. In exercising his or her responsibilities and taking charge of the coordination of the players concerned, the Minister may, in particular,

(1) obtain from government departments and bodies the information the Minister considers necessary;

(2) enter into agreements with any person, association, partnership or body;

(3) facilitate the development and signing of agreements, particularly between bodies and between government departments and bodies;

(4) enter into agreements, in accordance with the applicable legislative provisions, with a government other than that of Québec or a department or body of such a government, or with an international organization or a body of such an organization; and

(5) conduct or commission research, studies and analyses and make them public.

“8. The Minister may make regulations to

(1) prescribe the fees payable for any act performed or document issued by the Minister; and

(2) prescribe the fees, costs or other compensation payable for the services provided by the Minister.

“9. The Minister tables the department’s annual management report before 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.

“DIVISION II

“TRADE POLICY AND RELATIONS

“10. In carrying out his or her mission as regards the economy, the Minister must, in particular, foster Québec enterprises’ participation in Canadian internal trade and in international trade.

The Minister is therefore responsible for

- (1) developing, negotiating, coordinating and implementing the Government's trade policy;
- (2) planning and organizing the trade-related action of the Government, of its departments and of its bodies, steering that action and coordinating their activities in connection with such matters;
- (3) taking the lead in the negotiation of Canadian intergovernmental trade agreements and seeing to their implementation by the government departments concerned;
- (4) promoting and defending Québec's interests during the negotiation of any international trade agreement and obtaining gains the Minister considers satisfactory when entering into such an agreement;
- (5) seeing to the implementation in Québec, by the government departments concerned, of the agreements referred to in subparagraph 4;
- (6) coordinating, organizing and implementing the defence of Québec's interests in trade disputes, subject to the settlement and conduct, by the Attorney General, of all litigation against the State in relation to such a dispute, and doing so in collaboration with the government departments and bodies concerned and, if applicable, the other governments in Canada and abroad;
- (7) conducting research, studies and analyses on countries and their economic situation and potential to assess opportunities for developing Québec innovations or other Québec products and services in, or exporting them to, those countries, and for promoting foreign investments from those countries in Québec;
- (8) in complementarity with players having developed expertise in such matters, providing enterprises and bodies with support, in Québec, elsewhere in Canada and abroad, in enhancing, commercializing and promoting their innovations and their other products and services, in particular through missions, consulting services, internships, trade shows or financial assistance programs, and coordinating the activities of the government departments and bodies concerned; and
- (9) providing the Government with opinions, other than those within the purview of the Minister of Justice, on the compliance of measures, programs or other government interventions with trade agreements.

The Minister exercises the responsibilities conferred on him or her by this Act as regards international trade in keeping with the functions and powers of the Minister of International Relations; the Minister must consult with and inform the latter in conducting trade relations and negotiations and must also

ensure the participation of the department’s representatives in the liaison committee established under section 18.1 of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1).

“11. The Minister is responsible, in collaboration with the ministers concerned, for seeing to the establishment of a deployment plan to coordinate the activities under the Minister’s responsibility as regards international trade and foreign investment prospecting with those under the responsibility of the Minister of International Relations.

The deployment plan must cover, in particular, the regions, markets and sectors to be prioritized and the economy- and trade-related ministerial missions to be held.

The plan is established in such a manner as to promote complementarity with bodies having expertise in international trade and foreign investment prospecting.

“12. The deployment plan is devised by the Minister and the Minister of International Relations; it is integrated into the deployment plan provided for in section 11.1 of the Act respecting the Ministère des Relations internationales for Québec’s international action.

The delegates general, the delegates and the persons in charge of any other form of Québec representation abroad must be consulted.

The Minister consults bodies having expertise in international trade and foreign investment prospecting.

“13. The Minister may require any government department or any body to produce any document and to disclose any information the Minister considers useful to the exercise of his or her responsibilities in relation to trade disputes.

Despite section 3.8 of the Act respecting the Ministère du Conseil exécutif (chapter M-30), the Minister may, in exercising his or her responsibilities, acting alone and without the approval of the Government, enter into any confidentiality agreement that is a Canadian intergovernmental agreement to which that section applies.

“DIVISION III

“INNOVATION

“14. In carrying out his or her mission as regards innovation, the Minister is responsible for

(1) promoting research in all its forms, including fundamental research, science, innovation and technology and fostering, in those fields, concerted action between the various players, cohesive government action and the expansion of Québec’s influence both elsewhere in Canada and abroad;

(2) contributing to developing, supporting and enhancing those fields, a scientific culture, as well as a culture of innovation and scientific knowledge, in all segments of the population of Québec;

(3) seeing to the enhancement and quality of research activities and fostering their integrity, in particular by seeking to ensure the coordination and cohesiveness of government departments' and bodies' activities in the fields of research and innovation;

(4) supporting academic circles and research centres, including college centres for technology transfer, that contribute to the development of research, science, innovation or technology;

(5) promoting interactions between persons and enterprises taking part in research, the transfer of their knowledge and the commercialization of the results of such research; and

(6) supporting enterprises during the stages leading up to the commercialization of their innovations and promoting the adoption of such innovations in Québec.

“CHAPTER II

“ORGANIZATION OF THE DEPARTMENT

“15. The Government appoints a person as Deputy Minister of the Ministère de l'Économie et de l'Innovation in accordance with the Public Service Act (chapter F-3.1.1).

“16. Under the Minister's direction, the Deputy Minister administers the department.

In addition, the Deputy Minister performs any other function assigned to him or her by the Government or the Minister.

“17. The Deputy Minister has the Minister's authority in the exercise of his or her functions.

“18. The Deputy Minister may, in writing and to the extent he or she specifies, delegate the exercise of his or her functions under this Act to a public servant or to the holder of a position.

The Deputy Minister may, in the instrument of delegation, authorize the subdelegation of the functions he or she specifies; in such a case, he or she identifies the public servant or holder of a position to whom they may be subdelegated.

“19. The personnel of the department consists of the public servants required for the exercise of the Minister’s responsibilities; they are appointed in accordance with the Public Service Act.

The Minister determines those public servants’ duties if they are not determined by law or by the Government.

“20. The Minister’s or Deputy Minister’s signature gives authority to any document emanating from the department.

No deed, document or writing is binding on the Minister or may be attributed to the Minister unless it is signed by him or her, the Deputy Minister, a member of the personnel of the department or the holder of a position but, in the latter two cases, only to the extent determined by regulation of the Minister.

“21. The Minister may, by regulation and on the conditions he or she determines, allow a signature to be affixed by means of an automatic device or of any other information technology-based process.

“22. A document or reproduction of a document emanating from the department or forming part of its records, signed or certified true by a person referred to in the second paragraph of section 20, is authentic.

“CHAPTER III

“FINAL AND TRANSITIONAL PROVISIONS

“23. Unless the context indicates otherwise and with the necessary modifications, in any other Act and in any regulation or other document,

(1) a reference to the Minister or Deputy Minister of Economic Development, Innovation and Export Trade or to the Ministère du Développement économique, de l’Innovation et de l’Exportation is a reference to the Minister or Deputy Minister of Economy and Innovation and to the Ministère de l’Économie et de l’Innovation; and

(2) a reference to the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (chapter M-30.01) or to any of its provisions is a reference to the Act respecting the Ministère de l’Économie et de l’Innovation (2019, chapter 29, section 1) or to the corresponding provision of that Act.

The first paragraph does not apply to section 965.36.1, the definitions of “recognized business” and “qualified corporation” in the first paragraph of section 1029.8.36.72.1, subparagraph *b* of the third paragraph of section 1129.12.24, the definitions of “eligible contract” and “eligible vessel” in section 1130 and section 1137 of the Taxation Act (chapter I-3).

“24. The Terms and conditions for the signing of certain deeds, documents and writings of the Ministère du Développement économique, de l’Innovation et de l’Exportation (chapter M-30.01, r. 5) remain in force until replaced or repealed by a regulation made under this Act.

“25. This Act replaces the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation.”

CHAPTER II

INVESTISSEMENT QUÉBEC, RESSOURCES QUÉBEC,
INVESTISSEMENT QUÉBEC INTERNATIONAL AND CENTRE DE
RECHERCHE INDUSTRIELLE DU QUÉBEC

DIVISION I

AMENDING PROVISIONS

ACT RESPECTING INVESTISSEMENT QUÉBEC

2. Section 4 of the Act respecting Investissement Québec (chapter I-16.0.1) is replaced by the following sections:

“4. The priority mission of the Company, as regards its own activities and the administration of programs or the carrying out of other mandates given to it by the Government or the Minister, is to actively participate in Québec’s economic development in accordance with the Government’s general policies in that area. The goals of the Company are to stimulate innovation in enterprises, entrepreneurship and acquisition entrepreneurship as well as the growth of investments and exports, and to promote, in particular, high-value-added jobs in all regions of Québec.

To carry out its mission, the Company supports the creation and development of enterprises of all sizes through consulting services for entrepreneurs and other support measures, including technology-based measures, and through adapted financial solutions and investments. In doing so, the Company tries to complement its partners’ offerings.

In addition, the mission of the Company includes providing the Minister with the necessary support, in Québec, elsewhere in Canada and abroad, in implementing the policies, development strategies and programs he or she establishes and the other measures he or she takes, in particular as regards trade and foreign investment prospecting.

“4.1. The Company carries out its mission in keeping with the principle of sustainable development by promoting respect for the environment and the achievement of the Government’s objectives as regards the electrification of the economy and the fight against climate change.”

3. Section 5 of the Act is amended

(1) by adding the following paragraph before paragraph 1:

“(0.1) provides products and services to support entrepreneurs according to the stage of development of their enterprise;”;

(2) by inserting “for the purpose of establishing, in the various sectors of the economy, a full financing chain to ensure financing for enterprises according to their stage of development” after “financial services” in paragraph 1.

4. The Act is amended by inserting the following sections after section 5:

“5.1. The Company offers its products and services to for-profit enterprises as well as cooperatives and other social economy enterprises; it may also offer them, if it considers it appropriate to do so, to other groups of persons or of assets whose objects fall within the mission of the Company.

“5.2. The Company sets up an office in every administrative region of Québec in which, in addition to its own products and services, it offers products and services developed at the request and with the financing of municipalities and other local or regional authorities. It may, given the specific characteristics of a region, establish more than one such office in that region.

The Company may agree to share premises with a minister or government body exercising activities complementary to its own.

“5.3. The Company establishes a development committee in each of the administrative regions in which it sets up an office. If more than one office is set up in a single region, the Company may establish more than one committee. Each development committee is composed of at least five members, a majority of whom are from the personnel of the Company and of the Ministère de l'Économie et de l'Innovation and from the region's business and economic development sector.

The development committees, which play an advisory role, must promote the development of projects that are likely to increase their region's economic development. They are also responsible for examining, in accordance with the Company's by-laws, the projects submitted to them, for selecting those that, in their opinion, are most likely to promote such development and for recommending to the Company that it make the loan or acquire the participation they consider necessary to support the projects thus selected.

A majority of the members in office constitutes a quorum at any meeting of a committee. A committee member who has an interest in a project which could cause his or her personal interest to conflict with the obligations of his or her office may not participate in the committee's deliberations on the project.

Committee members may not disclose anything revealed to or learned by them in the exercise of their functions.”

5. The Act is amended by inserting the following after section 8:

“DIVISION I.1

“CONSULTING SERVICES, PROJECT MANAGERS AND OTHER SUPPORT MEASURES

“8.1. In order to provide entrepreneurs with support to simplify the carrying out of their investment projects or business development projects, the Company determines the range of measures it will offer to meet their needs according to the stage of development of their enterprise.

The following measures must be included:

- (1) strategic advice;
- (2) guidance services and referrals to available resources;
- (3) project management services to assist entrepreneurs in their dealings with government departments and bodies; and
- (4) standardization and certification.

The range of measures offered must also include technological support for

- (1) designing, developing, testing or operating equipment, products or processes, and for gathering and disseminating technological and industrial information and data;
- (2) helping enterprises implement new technological means, including by enabling them to conduct digital audits or other forms of technological audits; and
- (3) helping enterprises commercialize new processes or other technological innovations.

“8.2. The Company maintains an administrative unit referred to as the “Bureau de normalisation du Québec” to offer its range of services relating to standardization and certification.

In addition, the Bureau de normalisation du Québec must carry out any standardization- or certification-related mandate given to it by an Act or a regulation.

“8.3. In addition to the enterprises and groups referred to in section 5.1, the Company may offer its products and services relating to technological support and to standardization and certification to clients of any kind.

“8.4. If an enterprise to which the Company provides products or services expresses the intention to exercise an activity for which it could avail itself of measures administered by a minister or that requires compliance with standards whose application falls under a minister’s responsibility, the Company must refer the enterprise to the minister concerned.

Unless the enterprise objects, the Company must share with the minister concerned the information that it holds in relation to the enterprise and that is useful in helping the enterprise avail itself of those measures or comply with those standards.

The minister concerned processes the requests from enterprises thus referred to him or her and shares with the Company the information that will allow it to improve the products and services it offers to enterprises.

“8.5. Section 65.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), except its fourth paragraph, applies, with the necessary modifications, to any information relating to an enterprise that is shared by the Company under section 8.4, as if the information were personal information.

“DIVISION I.2

“RESSOURCES QUÉBEC

“8.6. In addition to the other activities it may exercise in pursuing its mission, the Company must

(1) offer financial services and support services to enterprises wishing to develop projects offering an attractive return potential, or large-scale structuring projects that are profitable for Québec, in the fields of natural resource exploration, development or processing or of energy production, storage, transmission or distribution; and

(2) harness the human and financial resources at its disposal to promote investment prospecting, business development and investment in the form of participations or debt obligations in the natural resources and energy sectors.

The Company exercises those activities under the name “Ressources Québec”.”

6. Section 10 of the Act is amended by inserting “so that a full financing chain may be established in the various sectors of the economy to ensure financing for enterprises according to their stage of development” at the end of the first paragraph.

7. Section 11 of the Act is repealed.

8. Section 12.1 of the Act is amended by replacing “sector of mineral substances or petroleum resources in the domain of the State” and “Mining and Hydrocarbon” by “natural resources and energy sectors” and “Natural Resources and Energy”, respectively.

9. Section 13 of the Act is amended

(1) by inserting “and economic development targets” at the end of paragraph 1;

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

“The economic development targets must be consistent with the Company’s mission.”

10. Section 14 of the Act is replaced by the following section:

“14. The Company makes its investments, under normal conditions of profitability, with due regard for its mission and the economic spinoffs expected, among other things, and in complementarity with its partners, while seeking a long-term average return on its equity that is at least equivalent to the Government’s borrowing rate.”

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

“19. When the Government gives it the mandate to do so, the Company must

(1) grant and administer any one-time financial assistance the Government determines for the realization of projects that are of major economic significance for Québec; and

(2) provide the Minister with the support he or she considers necessary to implement the policies, development strategies, assistance programs and other measures the Minister develops.

The mandate provided for in subparagraph 2 of the first paragraph determines the respective functions and responsibilities of the Company and the Minister as well as the measures to ensure the coordination of their activities.”

12. Section 20 of the Act is amended by replacing “business investment, development or financing” by “its mission”.

13. The Act is amended by inserting the following sections after section 20:

“20.1. The Company, in accordance with the mandate given to it by the Government, ensures the conduct of investment prospecting outside Québec, in Canada or abroad, assists enterprises in developing their markets there and carries out strategic interventions in accordance with the deployment plan devised under section 12 of the Act respecting the Ministère de l’Économie et de l’Innovation (2019, chapter 29, section 1).

The Company carries out that mandate under the name “Investissement Québec International”.

The Company may not set up offices abroad or fill a position there without having obtained the authorization of the Minister of International Relations.

“20.2. A coordination committee is responsible for advising the president and chief executive officer on the implementation of the deployment plan devised under section 12 of the Act respecting the Ministère de l’Économie et de l’Innovation (2019, chapter 29, section 1).

“20.3. The coordination committee is composed of at least five members, including

- (1) one member representing the Ministère de l’Économie et de l’Innovation;
- (2) one member representing the Ministère des Relations internationales; and
- (3) one member representing the Company.

The committee members, other than those mentioned in subparagraphs 1 to 3 of the first paragraph, must have expertise that is relevant to the mandate in progress.

The Minister appoints the committee members, except the member representing the Ministère des Relations internationales, who is appointed by the Minister of International Relations.

“20.4. The Minister designates the chair of the coordination committee from among the members who represent the Ministère de l’Économie et de l’Innovation. The committee chair presides at meetings and sees to the proper operation of the committee. In the case of a tie vote, the chair has a casting vote.

The committee chair is answerable to the Minister for the operation of the committee.

“20.5. The Company must inform the delegates general, the delegates and the persons in charge of any other form of Québec representation abroad as well as the other members concerned among the personnel of the Ministère des Relations internationales of its actions and activities relating to the implementation abroad of the deployment plan devised under section 12 of the Act respecting the Ministère de l’Économie et de l’Innovation (2019, chapter 29, section 1).

The Company must participate in the liaison committee established under section 18.1 of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1).”

14. Section 21 of the Act is replaced by the following section:

“21. The Company must carry out any other mandate given to it by the Minister or the Government.

Except for the purposes of section 23, a mandate given by the Minister is considered to be a mandate given to the Company by the Government. The following are also considered to be mandates given by the Government:

(1) the administration, by the Company, of the sectoral parameters set out in Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1);

(2) any mandate given by Energy Transition Québec to grant a loan under section 18 of the Act respecting Transition énergétique Québec (chapter T-11.02) and administer it;

(3) the standardization and certification services provided by the Bureau de normalisation du Québec under the first paragraph of section 8.2; and

(4) the range of technological support products and services offered by the Company where the clientele concerned is not formed of enterprises or groups mentioned in section 5.1.

Energy Transition Québec pays annually, to the Company, remuneration the Government considers reasonable for the carrying out of the mandate and the administration of a loan referred to in subparagraph 2 of the second paragraph.”

15. The Act is amended by inserting the following section after section 21:

“21.1. The Minister may not, in a fiscal year, give the Company a mandate if the sums necessary for the carrying out, in that fiscal year, of all the other mandates the Minister has given the Company exceed the amount determined by the Government.

The Government determines the terms according to which the Minister may give the Company such a mandate. The Government may not, however, exempt such a mandate from the application of sections 8 and 12, under which the Government's authorization is required.

A notice setting out the content of the mandate is published in the *Gazette officielle du Québec* and section 11.1 of the Executive Power Act (chapter E-18) applies to such a notice as if it were an order and the Minister were substituted for the Government.”

16. Section 23 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “Likewise, the Minister is responsible for the mandates he or she gives the Company and for the revenues and losses of the Economic Development Fund that are attributable to those mandates.”;

(2) in the second paragraph,

(a) by inserting “or, as the case may be, to the Minister” after “to the Government”;

(b) by replacing “the Government gives it” by “ the Government or the Minister gives it”;

(3) by inserting “or, as the case may be, by the Minister” after “Government” in the third paragraph.

17. Section 25 of the Act is amended by replacing “du Développement économique, de l’Innovation et de l’Exportation” in the first paragraph by “de l’Économie et de l’Innovation”.

18. Section 27 of the Act is replaced by the following section:

“27. The Government, on the recommendation of the Minister and the Minister of Finance, sets the remuneration it considers reasonable to grant the Company for the administration by the Company of the financial assistance programs the Government develops or designates under this Act, and for the carrying out by the Company of the mandates given to it by the Government, except a mandate referred to in the third paragraph of section 21.

For the purpose of setting that remuneration, the Company sends the Minister, on the date the Minister determines, a report showing, among other things, the amount corresponding to the sums it has allocated to the administration of those financial assistance programs and the carrying out of those mandates. An auditor's report on the truth and accuracy of the sums so allocated must be attached to the Company's report. The Company sends a reproduction of the reports, on the same date, to the Minister of Finance.

When setting the Company's remuneration, the Government takes into account the revenue from the investment of the sums paid to the Company or to one of its subsidiaries under the Regulation respecting the selection of foreign nationals (chapter I-0.2, r. 4).

The Government determines, in the same manner, the other sums allocated to the administration of those financial assistance programs and the carrying out of those mandates that may be debited from the Fund by the Company.

The Government may set the conditions on which that remuneration and those sums may be debited from the Fund. The Minister then ensures compliance with the conditions set by the Government.

The Company debits that remuneration from the Fund.”

19. The heading of subdivision 3 of Division III of Chapter II before section 35.1 of the Act is amended by replacing “*Mining and Hydrocarbon*” by “*Natural Resources and Energy*”.

20. Section 35.1 of the Act is replaced by the following section:

“**35.1.** The Natural Resources and Energy Capital Fund is established within the Ministère de l'Économie et de l'Innovation.

The purpose of the Fund is to expand and grow the sums credited to it through investments in participations in enterprises whose principal activity is

(1) the development or processing, in Québec, of natural resources, provided that, as concerns processing, a portion of those resources was first developed in Québec;

(2) the production, storage, transmission and distribution of fuels that, as substitutes for other fuels, including fossil fuels, allow carbon intensity to be reduced;

(3) the production, storage, transmission and distribution of renewable energy or of fossil fuel substitutes, provided that, in the latter case, such substitutes allow greenhouse gas emissions to be reduced or contribute to the clean energy or hydrogen supply in Québec; or

(4) the development, commercialization or implementation of technologies that promote energy transition, innovation or effectiveness, reduce fugitive emissions or make the activities referred to in subparagraph 3 possible.”

21. Section 35.2 of the Act is amended

(1) by replacing “the mining of a mineral substance or the production of petroleum” in paragraph 2 by “if a natural resource is a mineral substance or petroleum, the mining of the former or production of the latter”;

(2) by striking out paragraph 3.

22. Section 35.3 of the Act is amended

(1) by replacing “the endowment” in paragraph 1 by “the advance”;

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

“(2.1) the sums transferred to the Fund by the Minister of Finance under section 54 of the Financial Administration Act (chapter A-6.001);”.

23. Section 35.4 of the Act is amended

(1) by replacing “endowment” by “advance”;

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

“The advance does not bear interest and its term, which may exceed 10 years, is determined by the Government.”

24. Section 35.5 of the Act is amended

(1) by replacing “the endowment referred to” and “mine or process mineral substances or produce petroleum found” by “the advance provided for” and “develop or process natural resources situated”, respectively;

(2) by inserting “, or in enterprises whose principal activity is carried on in that area and is described in subparagraphs 2 to 4 of the second paragraph of section 35.1” at the end.

25. Section 35.6 of the Act is amended by striking out “or one of its subsidiaries designated by it” in the first paragraph.

26. Section 35.7 of the Act is amended

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

“In addition to the opinions referred to in the first paragraph, an investment project in an enterprise whose activities fall within the mission of another minister must be the object of a favourable opinion from the latter, on the recommendation of the government department under the latter’s responsibility.”;

(2) by replacing “those Ministers” in the third paragraph by “that minister”;

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

“For the purposes of this subdivision, an enterprise is affiliated with another if one is the subsidiary of the other or if both are controlled by the same person. The definitions of the terms “subsidiary” and “control” in section 7 apply, with the necessary modifications.”

27. Section 35.11 of the Act is replaced by the following section:

“35.11. The Government, on the recommendation of the Minister and the Minister of Finance, sets the remuneration it considers reasonable to grant the Company for the carrying out of the mandate under section 35.6.

For the purpose of setting that remuneration, the Company sends the Minister, on the date the Minister determines, a report showing, among other things, the amount corresponding to the sums it has allocated for the carrying out of that mandate. An auditor’s report on the truth and accuracy of the sums so allocated must be attached to the Company’s report. The Company sends a reproduction of the reports, on the same date, to the Minister of Finance.”

28. Section 35.13 of the Act is amended by replacing “that mines mineral substances or produces petroleum forming part of the domain of the State” in the first paragraph by “whose principal activity is described in the second paragraph of section 35.1”.

29. Section 35.17 of the Act is amended by replacing “and 53, the first paragraph of section 54 and section” in the second paragraph by “, 53 and”.

30. The Act is amended by inserting the following after section 35.17:

“§4. — *Québec Enterprise Growth Fund*

“35.18. The Québec Enterprise Growth Fund is established within the Ministère de l’Économie et de l’Innovation.

The purpose of the Fund is to expand and grow the sums credited to it by supporting enterprises whose principal activities are carried on in Québec and that have a high growth potential or are strategic to Québec’s economy, by investing in participations in those enterprises or in funds of any juridical form pursuing the same object, other than a special fund within the meaning of section 5.1 of the Financial Administration Act (chapter A-6.001).

A participation includes the acquisition of a right of ownership in assets but excludes claims that can be converted into participations.

“35.19. An investment of sums credited to the Fund in an enterprise or in another fund is possible only if it is greater than \$5,000,000.

“35.20. The following are credited to the Fund:

(1) the advance transferred to the Fund by the Minister of Finance under section 35.21;

(2) the sums transferred to the Fund by a minister out of the appropriations granted for that purpose by Parliament;

(3) the sums transferred to the Fund by the Minister of Finance under section 54 of the Financial Administration Act (chapter A-6.001);

(4) the gifts, legacies and other contributions paid into the Fund to further the achievement of its objects;

(5) the income and growth resulting from the investment of the sums credited to the Fund; and

(6) the other revenues generated by the sums credited to the Fund.

“35.21. The Minister of Finance transfers to the Fund, out of the sums credited to the general fund and to the extent and on the dates determined by the Government, an advance of \$1,000,000,000.

The advance does not bear interest and its term, which may exceed 10 years, is determined by the Government.

“35.22. Each proposed investment of sums credited to the Fund is subject to authorization by the Minister and to a favourable opinion from the Minister of Finance, acting on the recommendation of the Ministère des Finances.

Apart from the proposed investment of such sums referred to in section 12.1, a proposed investment that would result in an acquisition of control or cause the sums taken out of the Fund and invested in the same enterprise or in affiliated enterprises to exceed \$50,000,000 may not be authorized by that Minister and requires the authorization of the Government.

“35.23. Section 35.6, the fourth paragraph of section 35.7 and sections 35.8 to 35.17 apply to the Fund, with the necessary modifications.

For the purpose of applying those sections to the Fund, the reference to section 35.7 in sections 35.6, 35.8 to 35.10 and 35.13 is replaced by a reference to section 35.22.”

31. Section 36 of the Act is amended by replacing “and the president and chief executive officer” by “, the president and chief executive officer and the Deputy Minister of Economy and Innovation, who is a member of the board by virtue of office”.

32. Section 37 of the Act is amended by replacing “and the president and chief executive officer” in the first paragraph by “, the president and chief executive officer and the Deputy Minister of Economy and Innovation”.

33. The Act is amended by inserting the following section after section 54:

“54.1. The Company must, in its by-laws, determine, for each of the committees it establishes under section 5.3, the nature and characteristics of the projects they examine. It must, in those by-laws, specify the situations that constitute conflicts of interest and prescribe rules on the disclosure of conflicts of interest of members of such committees as well as the other particulars of their framework of operation.”

34. Section 60 of the Act is amended by replacing “\$4,000,000,000” and “4,000,000” in the first paragraph by “\$5,065,000,000” and “5,065,000”, respectively.

35. Section 67 of the Act is amended by replacing “the financial services it provides” by “the products and services, in particular the financial products and services, it provides”.

36. Section 68 of the Act is amended by replacing “financial services” by “products and services, in particular the financial products and services,”.

37. Section 69 of the Act is amended by replacing “its range of financial services” in the first paragraph by “the range of products and services it offers to support entrepreneurs, its range of financial services”.

38. The Act is amended by inserting the following section after section 73:

“73.1. The Company develops and proposes to the Minister indicators to assess whether the range of products and services it offers is complementary to that of its partners and fosters the establishment of a full financing chain.

The Minister publishes, on his or her department’s website and by any other means he or she considers appropriate, the indicators he or she has retained.

The Company must monitor the indicators retained.”

39. Section 74 of the Act is amended by inserting the following paragraphs after the first paragraph:

“The activity report must include, with respect to the Company and its wholly-owned subsidiaries,

(1) their respective staffing numbers; and

(2) the average remuneration, including variable remuneration and other benefits, paid to their employees and the standard deviation.

The activity report must also account for the monitoring of the indicators retained by the Minister under the second paragraph of section 73.1.”

40. The Act is amended by inserting the following section after section 74:

“74.1. The Company must, every year, file with the Minister the financial statements of each special fund established under Division III of Chapter II in sufficient time for them to be attached to his or her department’s annual management report.

The Auditor General’s report on those special funds must be attached to the annual management report referred to in the first paragraph.”

41. Section 76 of the Act is amended by replacing “the report and financial statements of the Company” by “the financial statements referred to in section 74 and the Company’s report of its activities”.

42. Section 77 of the Act is amended by replacing the second paragraph by the following paragraph:

“However, the audit necessary for the auditor’s reports required under sections 27 and 35.11 is conducted by the external auditor appointed by the Company.”

43. Section 167 of the Act is amended by adding the following paragraph at the end:

“The same applies to an employee

(1) who, at the time of his or her transfer to the Company under section 66 of the Act respecting mainly government organization as regards the economy and innovation (2019, chapter 29), was a permanent public servant; or

(2) who is transferred to the Company under that section and who, on 31 December 2019, was a public servant without having obtained permanent tenure, other than a casual employee.”

44. Section 169 of the Act is amended by replacing the second paragraph by the following paragraphs:

“However, before being entitled to apply for a transfer, an employee referred to in subparagraph 2 of the second paragraph of section 167 who, before transferring to the Company, had not completed the probationary period required under section 13 of the Public Service Act (chapter F-3.1.1) must have successfully completed the remainder of that probation within the Company.

If an employee is transferred pursuant to the application of the first or second paragraph, the deputy minister of the department or the chief executive officer of the body assigns to the employee a classification in keeping with the assessment under the first paragraph.

However, an employee referred to in subparagraph 2 of the second paragraph of section 167 who, at the time of his or her transfer to the Company, had not completed the period of continuous employment required for the purposes of section 14 of the Public Service Act to obtain permanent tenure and who, at the time he or she is transferred to a position in the public service, still has not completed the equivalent of that period by adding the time served in the public service before transferring to the Company and that served as an employee of the Company must, before obtaining permanent tenure, complete the remainder of that period from the day of the transfer.”

45. Section 170 of the Act is amended

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

“However, an employee referred to in subparagraph 2 of the second paragraph of section 167 is entitled to be placed on reserve in the public service only if, at the time some or all of the operations of the Company are discontinued, the sum of the time served in the public service before transferring to the Company and that served as an employee of the Company is equivalent to at least the period of continuous employment required under section 14 of the Public Service Act (chapter F-3.1.1).”;

(2) by replacing “the employee’s classification” in the last paragraph by “the classification of an employee referred to in the first or second paragraph”.

46. Section 171 of the Act is amended by striking out “the first paragraph of”.

47. Section 182 of the Act is amended by replacing “Economic Development, Innovation and Export Trade” by “Economy and Innovation”.

ACT RESPECTING THE CENTRE DE RECHERCHE INDUSTRIELLE
DU QUÉBEC

48. The Act respecting the Centre de recherche industrielle du Québec (chapter C-8.1) is repealed.

ACT RESPECTING THE SOCIÉTÉ DU PARC INDUSTRIEL ET
PORTUAIRE DE BÉCANCOUR

49. Section 5 of the Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001) is amended by adding the following paragraph at the end:

“In addition, the board of directors must include two observers designated respectively by the Minister and the Minister of Transport. The observers participate in board meetings but do not have the right to vote.”

50. Section 11 of the Act is amended

(1) by replacing “The president and general manager of the Société shall be appointed by the Government for a term” in the first paragraph by “On the recommendation of the board of directors, the Government shall appoint the president and general manager taking into account the expertise and experience profile approved by the board. The president and general manager is appointed for a term”;

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

“If the president and general manager is absent or unable to act, the board of directors may designate a person with management responsibilities who reports directly to the president and general manager to exercise the functions of that position.”

51. Section 17 of the Act is amended by adding the following paragraphs at the end:

“The second paragraph applies, with the necessary modifications, to the legal person or the partnership that is controlled by the Société.

A legal person is controlled by the Société when the Société holds, directly or through legal persons the Société controls, more than 50% of the voting rights attached to the equity securities of the legal person or when the Société can elect a majority of its directors.

A partnership is controlled by the Société when the Société holds, directly or through legal persons the Société controls, more than 50% of the equity securities. However, a limited partnership is controlled by the Société when the Société or a legal person the Société controls is the general partner of the limited partnership.”

52. Section 18 of the Act is amended by striking out the second paragraph.**53.** Section 22 of the Act is amended by replacing the introductory clause by the following introductory clause:

“**22.** The Société may acquire by agreement or, with the authorization of the Government, by expropriation,”.

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

“**24.** The Société shall also carry out any other mandate entrusted to it by the Government because of the expertise developed in carrying out its mission; the costs are then borne by the Government to the extent that the latter determines.

Where the Government so provides, the Société may delegate the carrying out of such a mandate to a business corporation that the Société establishes and all of whose shares it holds. The Government may also prescribe the rules according to which the Société must form the board of directors of such a business corporation; in case of conflict, those rules take precedence over the corporation's statutes and by-laws. Section 4 applies to that business corporation, with the necessary modifications.

Such a mandate may be carried out outside the territory of activity of the Société.”

INNOVATECH CORPORATIONS

55. The Act respecting Société Innovatech du Grand Montréal (chapter S-17.2.0.1), the Act respecting Société Innovatech du sud du Québec (chapter S-17.2.2), the Act respecting Société Innovatech Québec et Chaudière-Appalaches (chapter S-17.4) and the Act respecting Société Innovatech Régions ressources (chapter S-17.5) are repealed.

DIVISION II

SPECIAL TRANSITIONAL PROVISIONS

§1.—*Amalgamation of the Centre de recherche industrielle du Québec and Investissement Québec*

56. The Centre de recherche industrielle du Québec is amalgamated with Investissement Québec on 1 April 2020.

As of that date, the Centre is continued within Investissement Québec and their patrimonies are joined together to form a single one.

57. The administrative unit of the Centre de recherche industrielle du Québec referred to as the “Bureau de normalisation du Québec” is continued as the administrative unit of the same name that Investissement Québec must maintain under section 8.2 of the Act respecting Investissement Québec (chapter I-16.0.1), enacted by section 5 of this Act.

58. The term of the members of the board of directors of the Centre de recherche industrielle du Québec in office on 31 March 2020 ends at the time of the amalgamation provided for in section 56, without compensation.

The end of the term of the Centre's president and general manager as a board member does not terminate his or her employment contract. For the remainder of the term of that contract, he or she assumes management responsibilities within Investissement Québec and reports to its president and chief executive officer.

59. The rights and obligations of the Centre de recherche industrielle du Québec become those of Investissement Québec and the latter becomes, without continuance of suit, a party to any proceedings to which the Centre was a party.

60. The amalgamation involves, by operation of law, the conversion of the shares issued by the Centre de recherche industrielle du Québec into shares of Investissement Québec.

The certificates for the shares thus converted are issued to the Minister of Finance without delay.

61. Unless the context indicates otherwise, in any document, a reference to the Act respecting the Centre de recherche industrielle du Québec (chapter C-8.1) or to any of its provisions is a reference to the Act respecting Investissement Québec or to the corresponding provision of that Act, if any.

62. Unless the context indicates otherwise, in any document, a reference to the Centre de recherche industrielle du Québec is a reference to Investissement Québec.

63. Investissement Québec must file the Centre de recherche industrielle du Québec’s final activity report and final financial statements required under section 32 of the Act respecting the Centre de recherche industrielle du Québec; it must attach them to its own activity report.

64. Section 42 of the Act respecting the Centre de recherche industrielle du Québec is to be read, for the period from 11 December 2019 to 1 April 2020, as if “Higher Education, Research, Science and Technology” were replaced by “Economy and Innovation”.

65. Section 60 of the Act respecting Investissement Québec, amended by section 34 of this Act, is to be read, for the period from 11 December 2019 to 31 March 2020, as if “\$5,065,000,000” and “5,065,000” in the first paragraph were replaced by “\$5,000,000,000” and “5,000,000”, respectively.

§2.— *Transfer of employees, of rights and of obligations from the Ministère de l’Économie et de l’Innovation to Investissement Québec*

66. Subject to the employment conditions applicable to them, employees of the Ministère de l’Économie et de l’Innovation identified by the Deputy Minister of Economy and Innovation before 30 June 2020 become, from the date or dates agreed on by the Deputy Minister and the president and chief executive officer of Investissement Québec, the employees of Investissement Québec.

The same applies to employees transferred to the Ministère du Conseil exécutif or the Ministère des Relations internationales who must, at the end of their posting outside Québec, return to the Ministère de l'Économie et de l'Innovation. In such a case, the Deputy Minister and the president and chief executive officer may not agree on a date that is prior to the end date of the posting.

67. A permanent employee identified under section 66 who, in accordance with the employment conditions applicable to him or her, refuses to be transferred to Investissement Québec is temporarily assigned to the latter until the Chair of the Conseil du trésor is able to place the employee in accordance with section 100 of the Public Service Act (chapter F-3.1.1).

When it is not possible to temporarily assign an employee to Investissement Québec, that employee may, in accordance with the employment conditions applicable to him or her, be temporarily assigned elsewhere.

68. The employment conditions of an employee of the Ministère de l'Économie et de l'Innovation who has been transferred to Investissement Québec under section 66 and who is not governed by a collective agreement continue to apply, with the necessary modifications, until they are modified by Investissement Québec.

69. The records and other physical documents of the Ministère de l'Économie et de l'Innovation relating to the exercise of the functions determined by the Government among those assigned to the employees transferred under section 66 become those of Investissement Québec.

The Minister allows Investissement Québec to take possession of those documents on 1 October 2020 or on any earlier date the Government may set.

70. The rights and obligations of the Minister of Economy and Innovation arising from the exercise of the functions determined by the Government under the first paragraph of section 69 continue to be exercised and performed, from the date referred to in the second paragraph of that section, by Investissement Québec.

Investissement Québec becomes, without continuance of suit, a party to all proceedings to which the Minister was a party with respect to those functions.

§3.— *Variable pay policy*

71. Investissement Québec must, within the time specified by the Minister, revise any variable pay policy referred to in section 16 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) in accordance with the policy directions and objectives the Minister may determine in order to, in particular, include short- and long-term performance objectives for officers.

§4.—*Dissolution of Ressources Québec inc.*

72. Investissement Québec must dissolve its subsidiary Ressources Québec inc. before 1 April 2020 in accordance with subdivisions 3 and 5 of Division I of Chapter XIII of the Business Corporations Act (chapter S-31.1).

Investissement Québec notifies the Minister of Economy and Innovation of the planned date of dissolution without delay.

§5.—*Liquidation of Innovatech corporations*

73. The rights and obligations of the corporations dissolved as a result of the Acts referred to in section 55 being repealed become, at the time those Acts are repealed, the rights and obligations of the Minister of Economy and Innovation, except debts owed to a financial institution or related to a financial instrument or contract designated by the Government, which become debts of the Minister of Finance.

The Minister of Economy and Innovation becomes, without continuance of suit, a party to any proceeding to which those corporations were parties with respect to the rights or obligations that become his or hers. The same is true of the Minister of Finance, with respect to debts, if any, that become his or hers.

Assets and liabilities related to the rights and obligations that become those of the Minister of Economy and Innovation become assets and liabilities of the Economic Development Fund.

The exercise of the rights and the performance of the obligations that become those of the Minister of Economy and Innovation are deemed to be a mandate given to Investissement Québec under section 21 of its constituting Act.

74. The debts that become debts of the Minister of Finance under the first paragraph of section 73 are debts referred to in section 10 of the Financial Administration Act (chapter A-6.001).

The Minister of Finance may transfer to the general fund, out of the sums credited to the Economic Development Fund, any sum corresponding to the sum taken out of the Consolidated Revenue Fund for the payment of those debts.

§6.—*Approval of expenditures and investments for the Québec Enterprise Growth Fund*

75. The expenditure and investment estimates for the Québec Enterprise Growth Fund, set out in Schedule I, are approved for the 2019–2020 fiscal year.

CHAPTER III**AMENDING PROVISIONS****FINANCIAL ADMINISTRATION ACT**

76. Schedule 2 to the Financial Administration Act (chapter A-6.001) is amended by striking out “Centre de recherche industrielle du Québec”.

ACT RESPECTING RESERVED DESIGNATIONS AND ADDED-VALUE CLAIMS

77. Section 49 of the Act respecting reserved designations and added-value claims (chapter A-20.03) is amended by replacing “of the Centre de recherche industrielle du Québec” and “16 of the Act respecting the Centre de recherche industrielle du Québec (chapter C-8.1)” in the second paragraph by “of Investissement Québec” and “8.2 of the Act respecting Investissement Québec (chapter I-16.0.1)”, respectively.

ACT RESPECTING ARTISTIC, LITERARY AND SCIENTIFIC COMPETITIONS

78. Section 1 of the Act respecting artistic, literary and scientific competitions (chapter C-51) is amended by replacing “Higher Education, Research, Science and Technology” in the second paragraph by “Economy and Innovation”.

SOCIAL ECONOMY ACT

79. Section 6 of the Social Economy Act (chapter E-1.1.1) is amended

(1) by replacing “of Municipal Affairs, Regions and Land Occupancy” in the introductory clause by “of Economy and Innovation”;

(2) by striking out “and the Economy” in paragraph 1.

80. Section 14 of the Act is amended by replacing “Minister of Municipal Affairs, Regions and Land Occupancy” by “Minister of Economy and Innovation”.

ACT RESPECTING HOURS AND DAYS OF ADMISSION TO COMMERCIAL ESTABLISHMENTS

81. Sections 2 and 3 of the Act respecting hours and days of admission to commercial establishments (chapter H-2.1) are amended by replacing “14” in their respective introductory clauses by “14.1”.

82. Section 3.1 of the Act is amended by replacing “14” in the introductory clause of the first paragraph by “14.1”.

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

“14.1. Upon a request from the Minister of Public Security, the Minister may authorize, for the period and area he determines, that the public also be admitted, outside the legal periods of admission, to commercial establishments that he designates and that are situated in or near a disaster area or an area at risk of a disaster.

The Minister of Public Security shall give notice of the authorization by any means he considers appropriate.”

84. Section 15 of the Act is amended by replacing “13 and 14” by “13, 14 and 14.1”.

TAXATION ACT

85. Section 737.19 of the Taxation Act (chapter I-3) is amended by replacing “Higher Education, Research, Science and Technology” in paragraph *d* of the definition of “foreign researcher” in the first paragraph by “Economy and Innovation”.

86. Section 737.22.0.0.5 of the Act is amended by replacing “Higher Education, Research, Science and Technology” in paragraph *d* of the definition of “foreign expert” in the first paragraph by “Economy and Innovation”.

87. Section 1029.8.1 of the Act is amended by replacing “Higher Education, Research, Science and Technology” in paragraph *a.1.1* by “Economy and Innovation”.

88. Sections 1029.8.16.1.4 and 1029.8.16.1.5 of the Act are amended by replacing “Higher Education, Research, Science and Technology” in subparagraph *b* of their respective fourth paragraphs by “Economy and Innovation”.

89. Section 1029.8.16.1.9 of the Act is amended by replacing “Higher Education, Research, Science and Technology” by “Economy and Innovation”.

PUBLIC INFRASTRUCTURE ACT

90. The Public Infrastructure Act (chapter I-8.3) is amended by striking out “and the Economy” in the following provisions:

- (1) the introductory clause of the first paragraph of section 7;
- (2) the second paragraph of section 54;
- (3) the first and third paragraphs of section 55;
- (4) the second paragraph of section 81;

- (5) section 82;
- (6) the first paragraph of section 83;
- (7) subparagraph 2 of the first paragraph of section 86; and
- (8) the second paragraph of section 146.

ACT RESPECTING STUFFING AND UPHOLSTERED AND STUFFED ARTICLES

91. Section 13 of the Act respecting stuffing and upholstered and stuffed articles (chapter M-5) is amended

- (1) by replacing “and inspectors shall be appointed” by “shall be appointed”;
- (2) by adding the following paragraph at the end:

“In addition, the Minister may, in order to assist the chief inspector, authorize any person to act as an inspector to verify compliance with this Act.”

ACT RESPECTING THE MINISTÈRE DES RELATIONS INTERNATIONALES

92. Section 11 of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1) is amended

- (1) by striking out the second paragraph;
- (2) by inserting the following subparagraph after subparagraph 1 of the third paragraph:

“(1.1) the representative of the Government as regards economic diplomacy and soft diplomacy;”.

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

“11.1. The Minister shall, in cooperation with the departments concerned, devise an international relations policy, propose it to the Government and see to its implementation. The policy must contribute to the expansion of Québec’s influence and to Québec’s development, particularly in the commercial, cultural, economic, political and social spheres.

In order, in particular, to ensure the implementation of that policy, the Minister shall devise, in cooperation with the departments concerned, a multi-year deployment plan for Québec’s international action. The plan determines short- and medium-term results targets as well as the means chosen for achieving them and identifies actions to be taken to support the deployment of Québec’s international action. It is submitted to the Government for approval.”

94. Section 12 of the Act is amended by inserting “, including the missions,” after “foreign activities” in the first paragraph.

95. Section 13 of the Act is amended

(1) by replacing “for the information of the departments and agencies, particularly as to the possibilities for exporting Québec products and services to those countries or of promoting foreign investment from them in Québec” in the first paragraph by “and shall ensure ongoing international monitoring of economic, commercial, political and geopolitical developments in connection with the international priorities of the Government for the information of the departments and agencies”;

(2) by striking out the second paragraph.

96. The Act is amended by inserting the following sections after section 18:

“18.1. An international trade liaison committee is established. The committee is responsible for ensuring the cohesiveness and coordination of the action and activities carried on by the Minister, the Minister of Economy and Innovation or Investissement Québec to implement the deployment plan devised under section 12 of the Act respecting the Ministère de l’Économie et de l’Innovation (2019, chapter 29, section 1) or that otherwise relate to the trade agreements referred to in section 22.1, to international trade and to foreign investment.

In addition, the committee must see to it that the necessary liaison mechanisms are put in place to ensure communication and information sharing between the delegates general, the delegates, the persons in charge of any other form of representation and the other members of the staff of the Ministère, the members of the staff of the Ministère de l’Économie et de l’Innovation as well as those of the staff of Investissement Québec who take part in the action and activities referred to in the first paragraph.

The committee must also see that mechanisms are put in place to promote the coordination of the actions and activities referred to in the first paragraph with those of bodies having expertise in international trade and foreign investment prospecting.

The Deputy Minister, the Deputy Minister of the Ministère de l’Économie et de l’Innovation and the president and chief executive officer of Investissement Québec are, by virtue of office, members of the liaison committee; the deputy ministers are its co-chairs. The ministers may each designate two other committee members.

“18.2. The Minister shall exercise the functions and powers conferred on him by this Act in accordance with the functions and powers of the Minister of Economy and Innovation as regards international trade.”

97. The Act is amended by inserting the following section after section 22.6:

“22.6.1. The functions and powers of the Minister provided for in sections 22.2 to 22.6 are, as regards international trade agreements, exercised jointly with the Minister of Economy and Innovation. However, the functions and powers provided for in the first paragraph of section 22.1 are, as regards such agreements, exercised by the Minister of Economy and Innovation in keeping with the Minister’s function in matters of economic diplomacy and soft diplomacy and with the Minister’s other functions and powers.”

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

98. Section 2 of the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is amended by replacing “of Economic Development, Innovation and Export Trade” in paragraph 3 by “of Economy and Innovation”.

99. The heading of Schedule C to the Act is amended by replacing “of Economic Development, Innovation and Export Trade” by “of Economy and Innovation”.

100. Section 1.1 of Schedule C to the Act is amended

(1) by replacing “of Economic Development, Innovation and Export Trade” in the introductory clause by “of Economy and Innovation”;

(2) by inserting the following paragraphs after paragraph 1:

“(1.1) the deduction in respect of a foreign researcher provided for in sections 737.19 to 737.22 of the Taxation Act;

“(1.2) the deduction in respect of foreign experts provided for in sections 737.22.0.0.5 to 737.22.0.0.8 of the Taxation Act;”;

(3) by inserting the following paragraphs after paragraph 4:

“(4.1) the refundable tax credit for university research and for research carried on by a public research centre or a research consortium and the tax credit for fees and dues paid to a research consortium provided for in sections 1029.8.1 to 1029.8.7 and 1029.8.9.0.2 to 1029.8.9.0.4 of the Taxation Act;

“(4.2) the tax credit for private partnership pre-competitive research provided for in sections 1029.8.16.1.1 to 1029.8.16.1.9 of the Taxation Act;”.

101. Schedule C to the Act is amended by inserting the following after section 2.10:

“CHAPTER III

“SECTORAL PARAMETERS OF DEDUCTION IN RESPECT OF FOREIGN RESEARCHERS

“DIVISION I

“INTERPRETATION AND GENERAL

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

“eligible employer” means a person or partnership who declares to the Minister that the person or partnership is carrying on a business in Canada and undertaking or causing to be undertaken on the person’s or partnership’s behalf in Québec scientific research and experimental development related to a business of the person or partnership and that the person or partnership is neither an eligible university entity within the meaning of section 2.1 of Schedule D, nor a person exempt from tax under section 984 or 985 of the Taxation Act or that would be exempt from tax under that section 985 but for section 192 of that Act;

“foreign researcher tax holiday” means the fiscal measure provided for in Title VII.3 of Book IV of Part I of the Taxation Act, under which an individual may deduct an amount in computing the individual’s taxable income for a taxation year.

“3.2. In order for an individual who works for an eligible employer to benefit from the foreign researcher tax holiday for a taxation year, the eligible employer must obtain a qualification certificate in respect of the foreign researcher (in this chapter referred to as a “researcher qualification certificate”) from the Minister.

The employer must file an application for the qualification certificate before 1 March of the calendar year that follows the individual’s taxation year for which he or she first claims the tax holiday.

“DIVISION II

“RESEARCHER QUALIFICATION CERTIFICATE

“3.3. A researcher qualification certificate issued to an eligible employer certifies that the individual referred to in the certificate is recognized as a researcher.

“3.4. To be recognized as a researcher, an individual must

- (1) be specialized in the field of pure or applied science or a related field;
- (2) hold, or possess knowledge equivalent to the knowledge acquired by the holder of, a Master’s degree recognized by a Québec university in any of the fields referred to in paragraph 1; and
- (3) have the skills required to carry out scientific research and experimental development activities.

“3.5. An eligible employer to which a researcher qualification certificate is issued must promptly send a copy of the certificate to the individual concerned so that it may be attached to his or her fiscal return.

“CHAPTER IV

“SECTORAL PARAMETERS OF DEDUCTION IN RESPECT OF FOREIGN EXPERTS

“DIVISION I

“INTERPRETATION AND GENERAL

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

“eligible employer” means a person or partnership who declares to the Minister that the person or partnership is carrying on a business in Canada for the period in which the person or partnership undertakes or causes to be undertaken on the person’s or partnership’s behalf in Québec, as part of a project, scientific research and experimental development related to a business of the person or partnership, as well as for the periods preceding and following the carrying out of the project, and that the person or partnership is neither an eligible university entity within the meaning of section 2.1 of Schedule D, nor a person mentioned in section 984 or 985 of the Taxation Act;

“foreign expert tax holiday” means the fiscal measure provided for in Title VII.3.0.2 of Book IV of Part I of the Taxation Act, under which an individual may deduct an amount in computing the individual’s taxable income for a taxation year.

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

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

“DIVISION II

“EXPERT QUALIFICATION CERTIFICATE

“**4.3.** An expert qualification certificate issued to an eligible employer certifies that the individual referred to in the certificate is recognized as an expert in respect of the employer for the taxation year for which the application for the qualification certificate was made or for the part of the year specified in it.

“**4.4.** In order for an individual to be recognized as an expert in respect of an eligible employer, the individual must

(1) be specialized in a field appropriate to the valorization of scientific research and experimental development results;

(2) hold, or possess knowledge equivalent to the knowledge acquired by the holder of, a diploma recognized by a Québec university in a field referred to in paragraph 1;

(3) have the skills required to carry out activities that consist in the valorization of the results deriving from the employer's scientific research and experimental development projects, which activities include

(a) the management of innovation resulting from those projects,

(b) the commercialization and marketing of the results deriving from those projects,

(c) the transfer of advanced technologies resulting from those projects,

(d) the financing of scientific research and experimental development activities; and

(4) have duties with the employer that consist exclusively or almost exclusively, on a continuous basis, in carrying on activities that consist in the valorization of the results deriving from the employer's scientific research and experimental development projects.

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

“**4.6.** An eligible employer to which an expert qualification certificate is issued for a taxation year must promptly send a copy of the certificate to the individual concerned so that it may be attached to his or her fiscal return for the year.”

102. Schedule C to the Act is amended by inserting the following after section 5.10:

“**CHAPTER VI**

“**SECTORAL PARAMETERS OF TAX CREDIT FOR RESEARCH CARRIED ON BY RESEARCH CONSORTIUM AND OF TAX CREDIT FOR FEES AND DUES PAID TO RESEARCH CONSORTIUM**

“**DIVISION I**

“**INTERPRETATION AND GENERAL**

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

“research consortium” means a non-profit private research centre established in Canada whose members carry on businesses in the same sector of activity or in related sectors of activity;

“tax credit for fees and dues paid to a research consortium” means the fiscal measure provided for in Division II.2.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a person is deemed to have paid an amount to the Minister of Revenue on account of the person’s tax payable under that Part for a taxation year;

“tax credit for research carried on by a research consortium” means the fiscal measure provided for in Division II.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a person is deemed to have paid an amount to the Minister of Revenue on account of the person’s tax payable under that Part for a taxation year.

“**6.2.** To be recognized as an eligible research consortium, for the purposes of the tax credit for research carried on by a research consortium and the tax credit for fees and dues paid to a research consortium, a body must obtain a certificate in its respect (in this chapter referred to as a “consortium certificate”) from the Minister.

“**DIVISION II**

“**CONSORTIUM CERTIFICATE**

“**6.3.** A consortium certificate issued to a body certifies that the body is recognized as an eligible research consortium. Such a certificate is valid for an indeterminate period, unless otherwise specified in the certificate.

“6.4. In order for a body to be recognized as an eligible research consortium, it must be a research consortium in respect of which the following conditions are met:

(1) the number of members forming the research consortium and their financial contribution are sufficiently representative of a sector of activity;

(2) the public or parapublic bodies operating in that sector of activity that are members of the research consortium do not constitute a majority of its members and do not provide the major part of its financing;

(3) the association agreement of the members of the research consortium requires that a research program concerning the members’ scientific and technological interests be established every year, and provides that the research results obtained will be available to all the members for use and development according to their specific needs;

(4) the mission of the research consortium is to carry on scientific research and experimental development work in Québec that is generic in nature and is not likely to lead to readily marketable results;

(5) the results of scientific research and experimental development work carried on by the research consortium may give rise to applications in various industrial sectors or to products that are commercially different among its members and that vary according to the use and development each may make of those results; and

(6) the research consortium has employees who have the skills required to carry on scientific research and experimental development work and has the premises and equipment needed to carry on that work in Québec.

The condition of subparagraph 3 of the first paragraph is not considered met if the association agreement does not clearly define the manner in which the research results obtained may be used and developed by the members of the research consortium.

The Minister may recognize only one research consortium per sector of activity.

“6.5. A body that holds a valid consortium certificate must file a notice of change of status with the Minister if

(1) a change that has occurred in its human or physical resources could compromise its capacity to carry out scientific research and experimental development work;

(2) the composition of the consortium has changed significantly; or

(3) the association agreement of the members of the consortium or the consortium’s mission has been modified.

If a body fails to fulfil its obligation to file a notice of change of status, the Minister may revoke the consortium certificate issued to it.

“CHAPTER VII

“SECTORAL PARAMETERS OF TAX CREDIT FOR PRIVATE PARTNERSHIP PRE-COMPETITIVE RESEARCH

“DIVISION I

“INTERPRETATION AND GENERAL

“**7.1.** In this chapter, unless the context indicates otherwise,

“research project” means a scientific research and experimental development project;

“tax credit for private partnership pre-competitive research” means the fiscal measure provided for in Division II.3.0.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a person is deemed to have paid an amount to the Minister on account of the person’s tax payable under that Part for a taxation year.

“**7.2.** To benefit from the tax credit for private partnership pre-competitive research, in respect of a research project, a person or, if the person claims the tax credit as a member of a partnership, the partnership must obtain a certificate in that respect (in this chapter referred to as a “research project certificate”) from the Minister. Such a certificate is valid for a maximum period of three years.

“DIVISION II

“RESEARCH PROJECT CERTIFICATE

“**7.3.** The Minister may not issue a research project certificate in respect of a research project provided for in a partnership agreement unless an application to that effect is filed with the Minister before the beginning of the project.

Despite the first paragraph, the Minister may issue a research project certificate to a person or a partnership in respect of a research project carried out within the scope of a partnership agreement to which the person or partnership is a party if

(1) the application for the certificate is filed with the Minister on or before the 90th day following the day on which the research project began; or

(2) the application for the certificate is filed with the Minister within three years following the day on which the research project began and

(a) the application could not be filed within the time provided in subparagraph 1 for reasons beyond the control of the person or of the members of the partnership,

(b) the application gives the reasons why it could not be filed within such time, and

(c) the Minister considers that the reasons put forward justify the admissibility of the application.

“7.4. A research project certificate issued to a person or a partnership certifies that the research project referred to in it is a pre-competitive research project carried out under a partnership agreement to which the person or partnership is a party. The certificate also specifies the date on which its period of validity ends.

“7.5. In order for a research project to be considered to be a pre-competitive research project carried out under a partnership agreement to which the person or partnership filing the application for a certificate is a party, the following conditions must be met:

(1) each party to the partnership agreement (in this section referred to as a “partner”) has a scientific and technological interest in seeing the research project carried out, and the purpose of the partnership agreement coincides with the respective interests of all the partners, even if their sectors of activity differ;

(2) the partners are on an equal footing and share responsibility for the research project, each partner assuming its own liability, without guaranteeing the liability of the other partners;

(3) the partners pool their contributions to the research project, which contributions may be inputs of equipment, efforts, cash, knowledge or expertise;

(4) the expected duration and the purpose of the research project are defined in the partnership agreement;

(5) the research project affords each partner the possibility of using the results, such that each partner has an interest in seeing the project carried out in order to benefit from the results with a view to enhancing its growth;

(6) the research project will affect the partners, whether the project is successful or not;

(7) each partner is entitled to benefit from the research project results, the planned sharing of those results being based on the interests of each partner and having to be coherent with the pursuit of its technological development; in that respect, the partnership agreement must include the obligation to negotiate conditions relating to the rights of each of the partners to exploit the intellectual property deriving from the research project, and must govern the disclosure of information on the obtention of a patent protecting the intellectual property, if applicable;

(8) all the partners participate in managing the research project and no partner is subordinate to another; and

(9) each partner performs a part of the work required to carry out the research project, while participating in the overall research project.

For the purpose of determining whether the condition of subparagraph 8 of the first paragraph is met, the establishment of a management committee and the development of a decision-making or dispute settlement mechanism, which may be provided for in the partnership agreement, are indicators that the research project is managed jointly.

For the purposes of subparagraph 9 of the first paragraph, groups of researchers, developers or engineers are considered to participate in the overall research project if they separately carry out work related to various aspects of the research project and participate in study sessions and discussions to integrate their respective research results in the overall structure of the project.”

103. Section 1.1 of Schedule D to the Act is amended by striking out paragraphs 3 to 6.

104. Chapter IV of Schedule D to the Act, comprising sections 4.1 to 4.5, Chapter V of that Schedule, comprising sections 5.1 to 5.6, Chapter VI of that Schedule, comprising sections 6.1 to 6.5, and Chapter VII of that Schedule, comprising sections 7.1 to 7.5, become, respectively, Chapter III, comprising sections 3.1 to 3.5, Chapter IV, comprising sections 4.1 to 4.6, Chapter VI, comprising sections 6.1 to 6.5, and Chapter VII, comprising sections 7.1 to 7.5, of Schedule C to that Act, subject to the necessary changes in numbering.

ACT RESPECTING THE PROCESS OF NEGOTIATION OF THE
COLLECTIVE AGREEMENTS IN THE PUBLIC AND PARAPUBLIC
SECTORS

105. 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 Centre de recherche industrielle du Québec”.

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

106. Schedule I to the Act respecting the Civil Service Superannuation Plan (chapter R-12) is amended by striking out “the Centre de recherche industrielle du Québec” in paragraph 5.

107. Schedule I to the Act is amended by striking out paragraph 10.

VOLUNTARY RETIREMENT SAVINGS PLANS ACT

108. The Voluntary Retirement Savings Plans Act (chapter R-17.0.1) is amended by striking out “and the Economy” in the following provisions:

- (1) the first paragraph of section 115;
- (2) the first paragraph of section 139; and
- (3) section 145.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

109. Sections 89 and 90 of the Act respecting health services and social services (chapter S-4.2) are amended by replacing both occurrences of “Higher Education, Research, Science and Technology” by “Economy and Innovation”.

110. Section 436.8 of the Act is amended by inserting the following subparagraph after subparagraph 2 of the first paragraph:

“(2.1) one representative designated by the Minister of Economy and Innovation;”.

ACT RESPECTING THE SOCIÉTÉ DES ALCOOLS DU QUÉBEC

111. Section 26 of the Act respecting the Société des alcools du Québec (chapter S-13) is amended

(1) by inserting the following subparagraph after subparagraph 4 of the first paragraph:

“(4.1) bottle, on behalf of a foreign supplier, imported spirits made by the supplier, after informing the board;”;

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

“No holder of such a permit may sell the products he makes or bottles to anyone but the Société unless he ships them out of Québec.

The holder may sell to the Société, on behalf of a foreign supplier, the spirits he bottles for the supplier, in which case the holder is deemed to own them.

The holder may also sell the alcohol or spirits he makes to another distiller's permit holder for purposes of blending or bottling. In addition, the holder may sell the alcohol he makes to an industrial permit holder for purposes of blending.”

112. The Act is amended by inserting the following section after section 26:

“**26.1.** Where a distiller's permit holder bottles spirits on behalf of a foreign supplier, the holder shall ensure compliance of the bottling and sale of those spirits with this Act, the regulations made under it and the conditions fixed on the issuance of the permit.”

113. Section 34.1 of the Act is amended by replacing “of Finance” by “of Economy and Innovation”.

114. Section 37 of the Act is amended

(1) by replacing “of Finance” in the introductory clause of the first paragraph by “of Economy and Innovation”;

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

“The Minister of Finance must be consulted on any draft regulation made under the first paragraph that relates to the Société's activities.”

115. Section 61 of the Act is amended by inserting “, and with the exception of the other provisions of Divisions III and IV, which come under the jurisdiction of the Minister of Economy and Innovation” at the end.

PURCHASE AND BOTTLING OF SPIRITS REGULATION

116. Section 3 of the Purchase and Bottling of Spirits Regulation (chapter S-13, r. 1) is repealed.

CHAPTER IV

FINAL PROVISIONS

117. The provisions of this Act come into force on 11 December 2019, except

(1) sections 55, 66, 73 and 74, which come into force on 1 January 2020;

(2) section 2, insofar as it enacts “, including technology-based measures,” in the second paragraph of section 4 of the Act respecting Investissement Québec (chapter I-16.0.1), section 5, insofar as it enacts subparagraph 4 of the second paragraph of section 8.1 of that Act, the third paragraph of that section and sections 8.2 and 8.3 of that Act, and sections 48, 56 to 63, 76, 77, 105 and 106, which come into force on 1 April 2020;

(3) section 4, insofar as it enacts section 5.2 of the Act respecting Investissement Québec, which comes into force on 1 October 2020 or any earlier date set by the Government;

(4) section 5, insofar as it enacts section 8.6 of the Act respecting Investissement Québec and the heading before that section, which comes into force on the date of the dissolution of Ressources Québec inc.

SCHEDULE I
(Section 75)

QUÉBEC ENTERPRISE GROWTH FUNDS

| | 2019–2020 |
|---|----------------------|
| Revenues | 0 |
| Expenditures | 0 |
| Surplus (deficit) of the fiscal year | 0 |
| Ending cumulative surplus (deficit) | 0 |
| Investments | \$100,000,000 |
| Total borrowings or advances ¹ | \$100,000,000 |

¹ To (from) the Financing Fund and the general fund.

2019, chapter 30

AN ACT TO ENSURE THE IMPLEMENTATION OF CERTAIN MEASURES OF THE 2020–2024 PARTNERSHIP AGREEMENT BETWEEN THE GOUVERNEMENT DU QUÉBEC AND THE MUNICIPALITIES

Bill 47

Introduced by Madam Andrée Laforest, Minister of Municipal Affairs and Housing

Introduced 5 November 2019

Passed in principle 28 November 2019

Passed 6 December 2019

Assented to 11 December 2019

Coming into force: 11 December 2019

Legislation amended:

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

Regulation amended:

Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2)

Explanatory notes

This Act amends the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire to replace the name of the Territories Development Fund by “Regions and Rurality Fund” and to provide that the Fund may also be dedicated to any other measure to develop the regions or further their influence or any other intermunicipal cooperation measure.

The Act increases, for the municipal fiscal years 2020 to 2024, the percentages for the compensations standing in lieu of taxes set out in the Act respecting municipal taxation and paid by the Government to the municipalities for immovables in the elementary and secondary education network, the higher education network and the health and social services network.

Lastly, the Act contains consequential provisions.



Chapter 30

AN ACT TO ENSURE THE IMPLEMENTATION OF CERTAIN MEASURES OF THE 2020–2024 PARTNERSHIP AGREEMENT BETWEEN THE GOUVERNEMENT DU QUÉBEC AND THE MUNICIPALITIES

[Assented to 11 December 2019]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

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

1. The heading of Division IV.4 preceding section 21.18 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1) is amended by replacing “TERRITORIES DEVELOPMENT” by “REGIONS AND RURALITY”.

2. Section 21.18 of the Act is amended

(1) by replacing “Territories Development” in the first paragraph by “Regions and Rurality”;

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

“The Fund may also be dedicated to financing any other measure to develop the regions or further their influence, or any other intermunicipal cooperation measure.”

3. The Act is amended by inserting the following section after section 21.18:

“21.18.1. The Minister may, as the person responsible for the Fund, grant any financial assistance.

The sums required for the payment of the financial assistance are debited from the Fund.

The Minister may, to the extent provided by the Minister, allow the recipient of such assistance to use it despite the Municipal Aid Prohibition Act (chapter I-15).”

REGULATION RESPECTING COMPENSATIONS IN LIEU OF TAXES

4. Section 32.1 of the Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2) is amended by replacing “2019” in the first paragraph by “2024”.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

5. For the purposes of the second and third paragraphs of section 255 of the Act respecting municipal taxation (chapter F-2.1), to compute an amount paid for any of the municipal fiscal years 2020 to 2024, the multiplier “80%” in those paragraphs is replaced by “84.5%”.

For the purposes of the fourth paragraph of that section, to compute an amount paid for any of the municipal fiscal years 2020 to 2024, the multiplier “25%” in that paragraph is replaced by “71.5%”.

6. For the purpose of establishing the standardized property value of a local municipality for the municipal fiscal years 2021 to 2025, paragraph 7 of section 261.1 of the Act respecting municipal taxation is to be read as follows:

“(7) in the case of immovables referred to in the second or third paragraph of section 255, that part of their standardized non-taxable values which corresponds to 84.5% and, in the case of immovables referred to in the fourth paragraph of that section, that part of their standardized non-taxable values which corresponds to 71.5%;”.

Section 261.3.1 of the Act respecting municipal taxation does not apply for the municipal fiscal years 2020 to 2024.

7. Unless the context indicates otherwise, in any Act, regulation or other document, “Territories Development Fund”, where it concerns the fund established by section 21.18 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1), as it existed before being amended by section 2, is replaced by “Regions and Rurality Fund”.

8. This Act comes into force on 11 December 2019.

2019, chapter 31

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 54

Introduced by Mr. François Bonnardel, Minister of Transport

Introduced 4 December 2019

Passed in principle 5 December 2019

Passed 5 December 2019

Assented to 11 December 2019

Coming into force: 11 December 2019

Legislation amended:

Act respecting off-highway vehicles (chapter V-1.2)

Explanatory notes

This Act proposes to postpone the date on which the prohibition against bringing certain actions related to the operation of off-highway vehicles on trails forming part of the interregional network ceases to have effect to 31 December 2020 at the latest.

The Act provides that the prohibition may cease to have effect earlier if an Act to reform the framework governing the operation of off-highway vehicles and traffic on trails is assented to before 31 December 2020.



Chapter 31

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 11 December 2019]

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 January 2020” in the first paragraph by “the earlier of 31 December 2020 and the date of assent to an Act to reform the framework governing the operation of off-highway vehicles and traffic on trails”.
- 2.** This Act comes into force on 11 December 2019.

TABLE OF AMENDMENTS TO PUBLIC ACTS IN 2019

This table contains the amendments made in 2019 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 | c. = chapter | ss. = sections |
| aa. = articles | Rp. = Replaced | Sched. = Schedule |
| Ab. = Abrogated | s. = section | |

| 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 2 , 2019, c. 13, s. 21 |
| c. A-6.001 | Financial Administration Act Sched. 2 , 2019, c. 29, s. 76 |
| c. A-6.002 | Tax Administration Act 25.1.2 , 2019, c. 14, s. 1 59.2.2 , 2019, c. 14, s. 2 59.5.1 , 2019, c. 14, s. 3 59.5.5 , 2019, c. 14, s. 4 59.5.6 , 2019, c. 14, s. 4 60.4 , 2019, c. 14, s. 5 69.0.0.1 , 2019, c. 14, s. 6 69.1 , 2019, c. 14, s. 7 69.3 , 2019, c. 14, s. 8 69.4 , 2019, c. 14, s. 667 69.8 , 2019, c. 14, s. 9 93.33 , 2019, c. 14, s. 10 94.0.3.1 , Ab. 2019, c. 14, s. 11 94.0.3.2 , Ab. 2019, c. 14, s. 11 94.0.3.3 , Ab. 2019, c. 14, s. 11 94.0.3.4 , Ab. 2019, c. 14, s. 11 |
| c. A-13.1.1 | Individual and Family Assistance Act 33 , 2019, c. 14, s. 667 |

TABLE OF AMENDMENTS

| Reference | Title Amendments |
|------------|---|
| c. A-19.2 | Act respecting the Amicale des anciens parlementaires du Québec Rp. , 2019, c. 26, s. 12 |
| c. A-20.03 | Act respecting reserved designations and added-value claims 49 , 2019, c. 29, s. 77 |
| c. A-25 | Automobile Insurance Act 151.3.1 , 2019, c. 18, s. 217 195.1 , 2019, c. 18, s. 218 197 , 2019, c. 18, s. 219 |
| c. A-26 | Deposit Insurance Act 40.14 , 2019, c. 2, s. 1 40.40 , 2019, c. 2, s. 2 40.50 , 2019, c. 2, s. 3 |
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| c. R-11 | <p>Act respecting the Teachers Pension Plan</p> <p>78.1, 2019, c. 25, s. 3</p> |
| c. R-12 | <p>Act respecting the Civil Service Superannuation Plan</p> <p>114.1, 2019, c. 25, s. 4 Sched. I, 2019, c. 29, ss. 106, 107</p> |
| c. R-12.1 | <p>Act respecting the Pension Plan of Management Personnel</p> <p>154, 2019, c. 25, s. 5 156, Ab. 2019, c. 25, s. 6 158, 2019, c. 25, s. 7 196, 2019, c. 25, s. 8 211, 2019, c. 25, s. 9 211.2.1, 2019, c. 16, s. 4</p> |
| c. R-17.0.1 | <p>Voluntary Retirement Savings Plans Act</p> <p>115, 2019, c. 29, s. 108 139, 2019, c. 29, s. 108 145, 2019, c. 29, s. 108</p> |
| c. R-25.01 | <p>Act respecting the Réseau de transport métropolitain</p> <p>10, 2019, c. 18, s. 254</p> |
| c. R-26.2.01 | <p>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</p> <p>1, 2019, c. 12, s. 21 2, 2019, c. 12, s. 22 7, 2019, c. 12, s. 23 9, Ab. 2019, c. 12, s. 24 10, Ab. 2019, c. 12, s. 24 12, 2019, c. 12, s. 25 15, Ab. 2019, c. 12, s. 26 16, Ab. 2019, c. 12, s. 27 17, 2019, c. 12, s. 28 17.1, 2019, c. 12, s. 29 19, 2019, c. 12, s. 30</p> |

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| c. S-2.1.1 | Act to foster the financial health and sustainability of municipal defined benefit pension plans 1 , 2019, c. 28, s. 141 |
| c. S-2.3 | Civil Protection Act 1 , 2019, c. 1, s. 14 7 , 2019, c. 1, s. 1 12 , 2019, c. 1, s. 15 39 , 2019, c. 1, ss. 14, 15 60 , 2019, c. 1, s. 15 61 , 2019, c. 1, s. 14 64 , 2019, c. 1, s. 14 67 , 2019, c. 1, s. 14 73 , 2019, c. 1, s. 14 80 , 2019, c. 1, s. 14 100 , 2019, c. 1, s. 2 101 , 2019, c. 1, s. 3 102 , 2019, c. 1, s. 4 104 , 2019, c. 1, s. 5 105 , 2019, c. 1, s. 6 105.1 , 2019, c. 1, s. 7 106 , 2019, c. 1, s. 8 110 , 2019, c. 1, s. 9 111.1 , 2019, c. 1, s. 10 115 , 2019, c. 1, s. 11 117 , 2019, c. 1, s. 12 118 , 2019, c. 1, s. 13 |
| c. S-3.3 | Act to ensure safety in guided land transport 4 , 2019, c. 15, s. 18 |
| c. S-4.1.1 | Educational Childcare Act 88.5 , 2019, c. 14, s. 531 |
| c. S-4.2 | Act respecting health services and social services 89 , 2019, c. 29, s. 109 90 , 2019, c. 29, s. 109 436.8 , 2019, c. 29, s. 110 |
| c. S-6.01 | Act respecting transportation services by taxi Ab. , 2019, c. 18, s. 255 |
| c. S-8 | Act respecting the Société d'habitation du Québec 3.7 , 2019, c. 28, s. 110 57 , 2019, c. 28, s. 111 68.15 , 2019, c. 28, s. 112 85.1 , 2019, c. 28, s. 113 85.2 , 2019, c. 28, s. 114 85.5 , 2019, c. 28, s. 115 94.5 , 2019, c. 28, s. 116 |
| c. S-11.011 | Act respecting the Société de l'assurance automobile du Québec 2 , 2019, c. 18, s. 256 17 , 2019, c. 18, s. 257 17.4 , 2019, c. 18, s. 258 17.5 , 2019, c. 18, s. 259 17.6 , 2019, c. 18, s. 260 17.7 , 2019, c. 18, s. 261 23.0.7 , 2019, c. 18, s. 262 |

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| Reference | Title Amendments |
|---------------|--|
| c. S-13 | Act respecting the Société des alcools du Québec 26 , 2019, c. 29, s. 111 26.1 , 2019, c. 29, s. 112 34.1 , 2019, c. 29, s. 113 37 , 2019, c. 29, s. 114 61 , 2019, c. 29, s. 115 |
| c. S-16.001 | Act respecting the Société du parc industriel et portuaire de Bécancour 5 , 2019, c. 29, s. 49 11 , 2019, c. 29, s. 50 17 , 2019, c. 29, s. 51 18 , 2019, c. 29, s. 52 22 , 2019, c. 29, s. 53 24 , 2019, c. 29, s. 54 |
| c. S-17.2.0.1 | Act respecting Société Innovatech du Grand Montréal Ab. , 2019, c. 29, s. 55 |
| c. S-17.2.2 | Act respecting Société Innovatech du sud du Québec Ab. , 2019, c. 29, s. 55 |
| c. S-17.4 | Act respecting Société Innovatech Québec et Chaudière-Appalaches Ab. , 2019, c. 29, s. 55 |
| c. S-17.5 | Act respecting Société Innovatech Régions ressources Ab. , 2019, c. 29, s. 55 |
| c. S-30.01 | Act respecting public transit authorities 4 , 2019, c. 18, s. 263 81 , 2019, c. 18, s. 264 83 , 2019, c. 18, s. 265 89 , Ab. 2019, c. 28, s. 142 92.4 , 2019, c. 28, s. 143 103 , 2019, c. 28, s. 144 154 , 2019, c. 15, s. 19 155 , 2019, c. 15, s. 20 162.1 , 2019, c. 15, s. 21 162.2 , 2019, c. 15, s. 21 162.3 , 2019, c. 15, s. 21 162.4 , 2019, c. 15, s. 21 162.5 , 2019, c. 15, s. 21 162.6 , 2019, c. 15, s. 21 162.7 , 2019, c. 15, s. 21 262 , 2019, c. 28, s. 145 |
| c. S-41 | Act respecting municipal and private electric power systems 8 , 2019, c. 27, s. 18 17.1 , 2019, c. 27, s. 18 |
| c. T-0.1 | Act respecting the Québec sales tax 1 , 2019, c. 14, s. 532 17.1 , 2019, c. 14, s. 533 22.28 , 2019, c. 14, s. 534 41.0.1 , 2019, c. 14, s. 535 54.1 , 2019, c. 14, s. 536 54.2 , 2019, c. 14, s. 537 63 , 2019, c. 14, s. 538 66.1 , 2019, c. 14, s. 539 81 , 2019, c. 14, s. 540 144 , 2019, c. 14, s. 541 174 , 2019, c. 14, s. 542 |

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|-------------|--|
| c. T-0.1 | <p>Act respecting the Québec sales tax — <i>Cont'd</i></p> <p>177, 2019, c. 14, s. 543 178, 2019, c. 14, s. 544 191.10.1, 2019, c. 14, s. 545 287, 2019, c. 14, s. 546 287.2, 2019, c. 14, s. 547 287.3, Ab. 2019, c. 14, s. 548 292, 2019, c. 14, s. 549 297.13, 2019, c. 14, s. 550 383, 2019, c. 14, s. 551 402.13, 2019, c. 14, s. 552 404.0.1, 2019, c. 14, s. 553 456, 2019, c. 14, s. 554 477.5, 2019, c. 14, s. 555 477.7, 2019, c. 14, s. 556 477.14, 2019, c. 14, s. 557 477.15, 2019, c. 14, s. 558 477.16, 2019, c. 14, s. 559 541.23, 2019, c. 14, s. 560 541.27.1, 2019, c. 14, s. 561 541.28, 2019, c. 14, s. 562 541.29, 2019, c. 14, s. 562 541.30, 2019, c. 14, s. 563 541.30.1, Ab. 2019, c. 14, s. 564 541.31.1, Ab. 2019, c. 14, s. 565 541.47.1, 2019, c. 14, s. 566 677, 2019, c. 14, s. 567</p> |
| c. T-1 | <p>Fuel Tax Act</p> <p>27.1, 2019, c. 14, s. 568</p> |
| c. T-11.011 | <p>Lobbying Transparency and Ethics Act</p> <p>1, 2019, c. 13, s. 1 18, 2019, c. 13, s. 2 19, 2019, c. 13, s. 4 20, 2019, c. 13, s. 5 21, 2019, c. 13, s. 6 22, Ab. 2019, c. 13, s. 7 23, 2019, c. 13, s. 8 24, Ab. 2019, c. 13, s. 9 49, 2019, c. 13, s. 11 50, 2019, c. 13, s. 12 51, 2019, c. 13, s. 13 52, 2019, c. 13, s. 14 53, 2019, c. 13, s. 15 56, Ab. 2019, c. 13, s. 16 64, 2019, c. 13, s. 17 65.1, 2019, c. 13, s. 18 66, 2019, c. 13, s. 19 66.1, 2019, c. 13, s. 20</p> |
| c. T-12 | <p>Transport Act</p> <p>2, 2019, c. 18, s. 266 36, 2019, c. 18, s. 267 48.19, 2019, c. 18, s. 268 48.39, 2019, c. 18, s. 269</p> |
| c. T-16 | <p>Courts of Justice Act</p> <p>224.30, 2019, c. 16, s. 1 224.30.1, 2019, c. 16, s. 2 224.31, 2019, c. 16, s. 3</p> |

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| Reference | Title Amendments |
|---|---|
| c. V-1.2 | Act respecting off-highway vehicles 87.1 , 2019, c. 31, s. 1 |
| c. V-6.1 | Act respecting Northern villages and the Kativik Regional Government 209 , 2019, c. 28, s. 146 383 , 2019, c. 28, s. 147 |
| 2- ACTS NOT INCLUDED IN THE COMPILATION OF QUÉBEC LAWS AND REGULATIONS | |
| 1995, c. 63 | Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 299 , 2019, c. 14, s. 569 301 , 2019, c. 14, s. 570 305 , 2019, c. 14, s. 571 307 , 2019, c. 14, s. 572 312 , 2019, c. 14, s. 573 313 , 2019, c. 14, s. 574 337 , 2019, c. 14, s. 575 350 , 2019, c. 14, s. 576 352 , 2019, c. 14, s. 577 353 , 2019, c. 14, s. 578 356 , 2019, c. 14, s. 579 358 , 2019, c. 14, s. 580 367 , 2019, c. 14, s. 581 368 , 2019, c. 14, s. 582 369 , 2019, c. 14, s. 583 371 , 2019, c. 14, s. 584 373 , 2019, c. 14, s. 585 374 , 2019, c. 14, s. 586 375 , 2019, c. 14, s. 587 376 , 2019, c. 14, s. 588 380 , 2019, c. 14, s. 589 381 , 2019, c. 14, s. 590 382 , 2019, c. 14, s. 591 383 , 2019, c. 14, s. 592 400 , 2019, c. 14, s. 593 412 , 2019, c. 14, s. 594 414 , 2019, c. 14, s. 595 419 , 2019, c. 14, s. 596 421 , 2019, c. 14, s. 597 434 , 2019, c. 14, s. 598 442 , 2019, c. 14, s. 599 443 , 2019, c. 14, s. 600 490 , 2019, c. 14, s. 601 509 , 2019, c. 14, s. 602 |
| 2010, c. 5 | 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 217 , 2019, c. 14, s. 603 |
| 2011, c. 6 | Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 254 , 2019, c. 14, s. 604 |
| 2012, c. 28 | Act to amend the Act respecting the Québec sales tax and other legislative provisions 52 , 2019, c. 14, s. 605 153 , 2019, c. 14, s. 606 |
| 2015, c. 21 | Act to give effect to the Budget Speech delivered on 4 June 2014 and to various other fiscal measures 665 , 2019, c. 14, s. 607 671 , 2019, c. 14, s. 608 |

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| Reference | Title Amendments |
|-------------|---|
| 2015, c. 24 | Act to give effect to the Update on Québec's Economic and Financial Situation presented on 2 December 2014 and to amend various legislative provisions 111 , 2019, c. 14, s. 609 112 , 2019, c. 14, s. 610 |
| 2015, c. 36 | Act to give effect mainly to fiscal measures announced in the Budget Speech delivered on 26 March 2015 221 , 2019, c. 14, s. 611 222 , 2019, c. 14, s. 612 |
| 2017, c. 1 | Act to give effect mainly to fiscal measures announced in the Budget Speech delivered on 17 March 2016 104 , 2019, c. 14, s. 613 265 , 2019, c. 14, s. 614 266 , 2019, c. 14, s. 615 344 , 2019, c. 14, s. 616 388 , 2019, c. 14, s. 617 |
| 2017, c. 29 | Act to give effect mainly to fiscal measures announced in the Budget Speech delivered on 28 March 2017 220 , 2019, c. 14, s. 618 |
| 2017, c. 30 | Act to implement certain recommendations of the report of the committee on the remuneration of judges for 2016–2019 32 , 2019, c. 16, s. 5 33 , 2019, c. 16, s. 6 |
| 2018, c. 5 | Act to reform the school tax system 6 , Ab. 2019, c. 5, s. 27 7 , Ab. 2019, c. 5, s. 27 8 , Ab. 2019, c. 5, s. 27 9 , Ab. 2019, c. 5, s. 27 10 , Ab. 2019, c. 5, s. 27 11 , Ab. 2019, c. 5, s. 27 12 , Ab. 2019, c. 5, s. 27 14 , Ab. 2019, c. 5, s. 27 16 , Ab. 2019, c. 5, s. 27 17 , Ab. 2019, c. 5, s. 27 18 , Ab. 2019, c. 5, s. 27 19 , Ab. 2019, c. 5, s. 27 20 , Ab. 2019, c. 5, s. 27 21 , Ab. 2019, c. 5, s. 27 22 , Ab. 2019, c. 5, s. 27 23 , Ab. 2019, c. 5, s. 27 24 , Ab. 2019, c. 5, s. 27 25 , Ab. 2019, c. 5, s. 27 26 , Ab. 2019, c. 5, s. 27 28 , Ab. 2019, c. 5, s. 27 29 , Ab. 2019, c. 5, s. 27 30 , Ab. 2019, c. 5, s. 27 31 , Ab. 2019, c. 5, s. 27 32 , Ab. 2019, c. 5, s. 27 33 , Ab. 2019, c. 5, s. 27 34 , Ab. 2019, c. 5, s. 27 35 , Ab. 2019, c. 5, s. 27 40 , Ab. 2019, c. 5, s. 27 41 , Ab. 2019, c. 5, s. 27 42 , Ab. 2019, c. 5, s. 27 43 , Ab. 2019, c. 5, s. 27 44 , Ab. 2019, c. 5, s. 27 45 , Ab. 2019, c. 5, s. 27 46 , Ab. 2019, c. 5, s. 27 |

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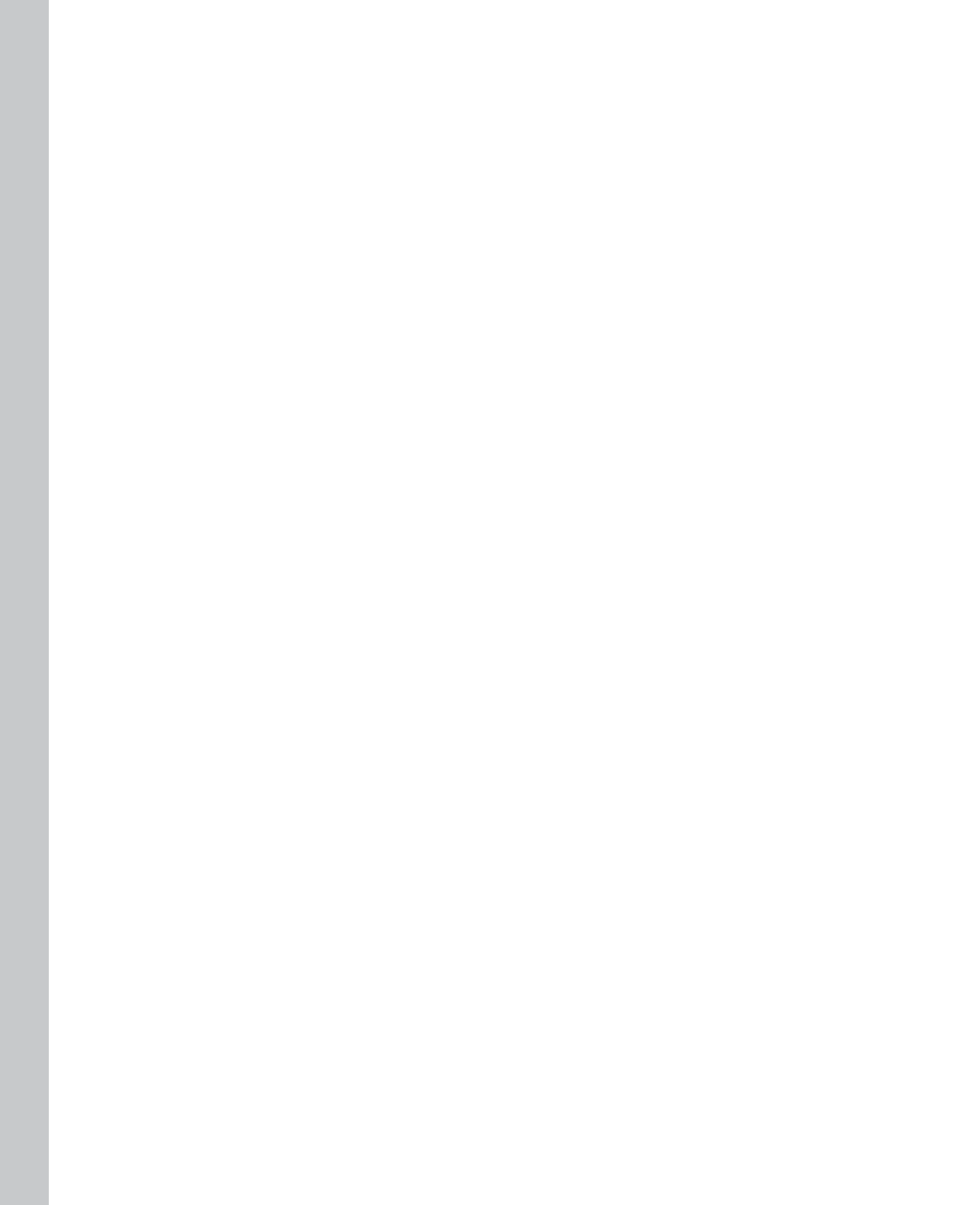
| Reference | Title Amendments |
|-------------|--|
| 2018, c. 5 | <p>Act to reform the school tax system — <i>Cont'd</i></p> <p>47, Ab. 2019, c. 5, s. 27 48, Ab. 2019, c. 5, s. 27 49, Ab. 2019, c. 5, s. 27 50, Ab. 2019, c. 5, s. 27 56, Ab. 2019, c. 5, s. 27 58, Ab. 2019, c. 5, s. 27 68, Ab. 2019, c. 5, s. 27 69, Ab. 2019, c. 5, s. 27 70, Ab. 2019, c. 5, s. 27 71, Ab. 2019, c. 5, s. 27 72, Ab. 2019, c. 5, s. 27 74, Ab. 2019, c. 5, s. 27 75, Ab. 2019, c. 5, s. 27 76, 2019, c. 5, s. 27 77, Ab. 2019, c. 5, s. 27 78, Ab. 2019, c. 5, s. 27 80, Ab. 2019, c. 5, s. 27 81, Ab. 2019, c. 5, s. 27 82, 2019, c. 5, s. 27 83, Ab. 2019, c. 5, s. 27 85, Ab. 2019, c. 5, s. 27 87, Ab. 2019, c. 5, s. 27 88, Ab. 2019, c. 5, s. 27 89, Ab. 2019, c. 5, s. 27 90, Ab. 2019, c. 5, s. 27 91, Ab. 2019, c. 5, s. 27 92, Ab. 2019, c. 5, s. 27 93, Ab. 2019, c. 5, s. 27 94, Ab. 2019, c. 5, s. 27 95, Ab. 2019, c. 5, s. 27 96, 2019, c. 5, s. 28</p> |
| 2018, c. 18 | <p>Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions</p> <p>59, 2019, c. 18, s. 270 81, 2019, c. 18, s. 271</p> |
| 2018, c. 23 | <p>Act mainly to improve the regulation of the financial sector, the protection of deposits of money and the operation of financial institutions</p> <p>636, Ab. 2019, c. 28, s. 70 640, 2019, c. 28, s. 71 646, Ab. 2019, c. 28, s. 72 647, Ab. 2019, c. 28, s. 72 649, Ab. 2019, c. 28, s. 72 650, Ab. 2019, c. 28, s. 72 651, Ab. 2019, c. 28, s. 72 652, 2019, c. 28, s. 73</p> |

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 2019, is now available on the CD-ROM provided with this volume and is also posted on the website of Les Publications du Québec at the following address:
http://www2.publicationsduquebec.gouv.qc.ca/lois_et_reglements/tab_modifs/AaZ.pdf.

**TABLE OF GENERAL AMENDMENTS
TO PUBLIC ACTS IN 2019**

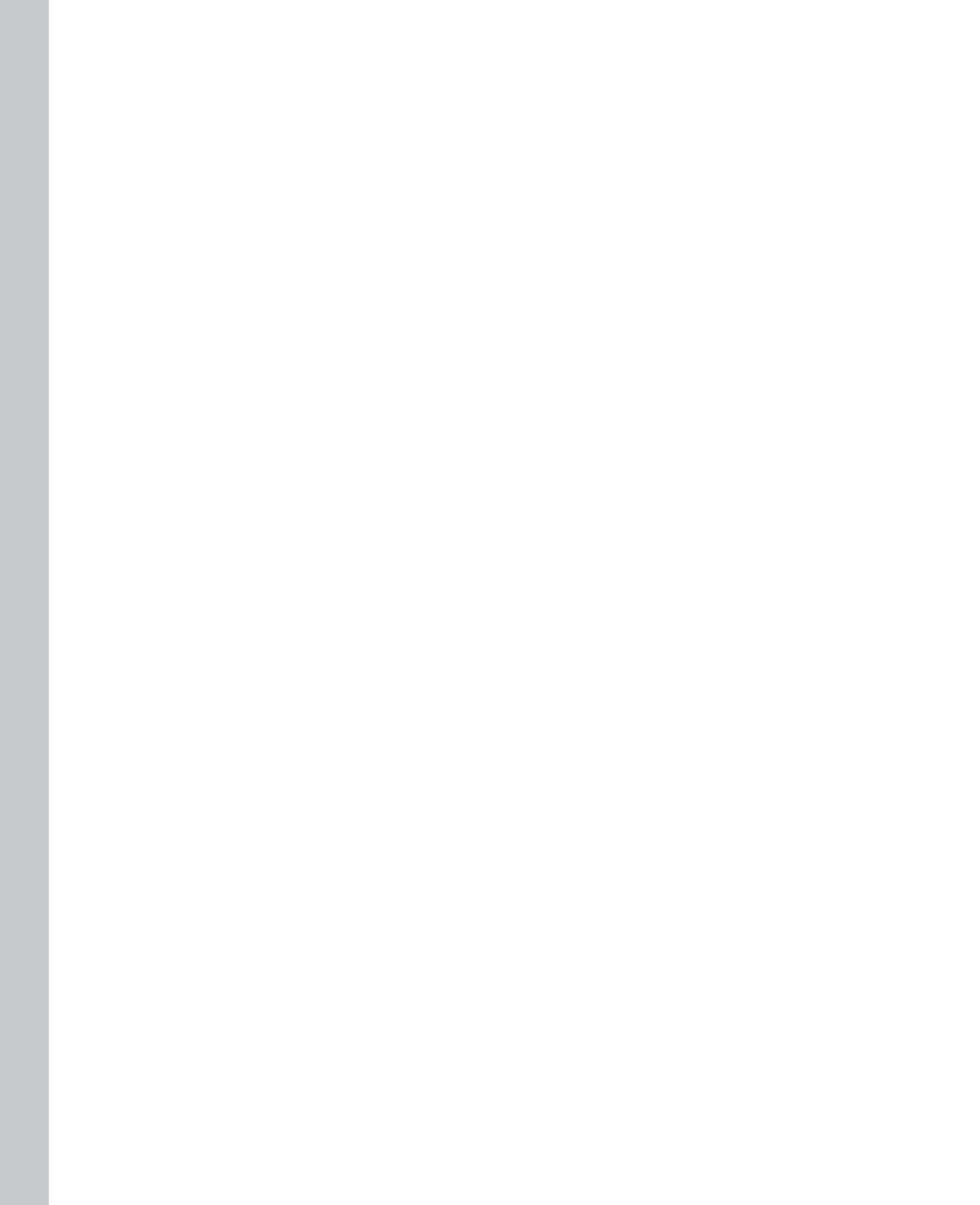
The entries below are references to legislative provisions passed in 2019 which amend generally or affect one or several Acts rather than specific sections.

| Title | Reference |
|--|-------------------------------|
| Act to amend the Pay Equity Act mainly to improve the pay equity audit process | 2019, c. 4, s. 25 (Bill 10) |
| Act mainly to regulate building inspections and divided co-ownership, to replace the name and improve the rules of operation of the Régie du logement and to amend the Act respecting the Société d'habitation du Québec and various legislative provisions concerning municipal affairs | 2019, c. 28, s. 158 (Bill 16) |
| Act respecting mainly government organization as regards the economy and innovation | 2019, c. 29, s. 1 (Bill 27) |
| Act to ensure the implementation of certain measures of the 2020–2024 partnership agreement between the Gouvernement du Québec and the municipalities | 2019, c. 30, s. 7 (Bill 47) |



**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 |
|------------------|--|
| 2019, chapter 12 | chapter L-0.3 |
| 2019, chapter 15 | chapter R-25.03 |
| 2019, chapter 17 | chapter T-11.003 |
| 2019, chapter 18 | chapter T-11.2 |
| 2019, chapter 26 | chapter C-8.4 |
| 2019, chapter 29 | chapter M-14.1 |



**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS BEEN DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2019**

| 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 |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|--|
| 1968, c. 48 | An Act to establish the Office for the Prevention and Treatment of Alcoholism and other Toxicomanias 1970-05-01 ss. 1-17 |
| 1968, c. 67 | Private Education Act 1969-07-02 ss. 9, 15, 23, 73 |
| 1968, c. 82 | An Act respecting civil marriage 1969-04-01 ss. 1-15 |
| 1969, c. 21 | Probation and Houses of Detention Act 1973-10-01 s. 17 |
| 1969, c. 51 | Manpower Vocational Training and Qualification Act 1971-01-01 ss. 64-95, 99 1971-03-06 ss. 59-61 |
| 1969, c. 58 | Wild-life Conservation Act 1970-06-15 ss. 1-83 |
| 1969, c. 59 | An Act to amend the Hotels Act 1975-05-07 ss. 1-9 |
| 1969, c. 61 | Stuffing and Upholstered and Stuffed Articles Act 1973-01-01 ss. 1-38 |
| 1969, c. 63 | Social Aid Act 1970-09-10 Div. V, ss. 30-41, 65 1970-11-01 Div. I, II, III, IV, VI, VII, VIII, IX, except ss. 58, 59 1972-05-01 s. 60 |
| 1969, c. 67 | An Act to amend the Education Act 1970-03-31 ss. 1-9 |
| 1970, c. 10 | An Act to again amend the Courts of Justice Act 1971-10-30 ss. 1, 2 |
| 1970, c. 27 | An Act to amend the Mining Act 1971-12-01 ss. 11-18, 20-23, 32 |
| 1971, c. 20 | Québec Liquor Corporation Act 1993-09-30 s. 25 (3 rd par.), date from which a beer distributor's permit may be issued |
| 1971, c. 33 | Petroleum Products Trade Act 1973-01-01 ss. 1-29, 36 1974-05-01 ss. 30-35 |
| 1971, c. 47 | An Act to amend the Health Insurance Act and the Health Insurance Board Act 1972-05-23 s. 3 1972-08-01 ss. 1, 2, 9-17, exceptions excluded 1974-01-01 ss. 1 (par. <i>f</i> (part)), 2 (2 nd par. (par. <i>b</i>)), 16 (part) 1974-05-01 s. 15 (par. <i>a</i> , subpar. <i>c</i> ¹) |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|--|
| 1971, c. 48 | An Act respecting health services and social services 1972-06-01 ss. 1-148, 150-168 |
| 1971, c. 50 | Real Estate Assessment Act 1972-10-15 s. 129 1972-11-30 ss. 130, 132 |
| 1971, c. 81 | Public Curatorship Act 1972-06-01 ss. 1-48 |
| 1972, c. 4 | An Act to amend the Territorial Division Act 1973-09-25 ss. 1, 2 |
| 1972, c. 14 | Legal Aid Act 1973-06-04 ss. 2-10, 22 (par. <i>a, j</i>), 24-28, 50-55, 57, 58, 60, 62-79, 82, 83, 91-94 |
| 1972, c. 42 | Public Health Protection Act 1974-04-17 ss. 25-35 |
| 1972, c. 49 | Environment Quality Act 1975-01-22 ss. 54-56, 58, 59, 64, 66, 67 1984-05-16 s. 45 |
| 1972, c. 52 | An Act respecting the General Investment Corporation of Québec 1973-04-27 ss. 4, 6-9, 12-14 |
| 1972, c. 53 | An Act to amend the Québec Pension Plan 1973-05-01 ss. 4-8, 66, 68 |
| 1972, c. 55 | Transport Act 1973-05-24 ss. 52-73, 182, 183 (par. <i>b</i>) 1973-07-09 ss. 98, 101 (part), 102 1973-07-18 s. 101 (part) 1974-05-13 ss. 101 (part), 125 1974-05-27 s. 101 (part) 1974-08-14 ss. 99, 100 |
| 1973, c. 26 | An Act to amend the Animal Health Protection Act 1987-07-01 s. 31 |
| 1973, c. 30 | An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1974-01-01 s. 15 1975-05-07 s. 17 1975-06-11 ss. 1 (par. <i>a</i>), 2 (par. <i>d</i>), 3-5, 8, 13 (par. <i>e</i>) |
| 1973, c. 37 | An Act to amend the Transport Act 1973-08-06 s. 4 |
| 1973, c. 38 | Expropriation Act 1975-06-19 ss. 68-87, 143, 144, 145 1976-04-01 ss. 34-44, 48-66, 88, 92, 98, 99, 103, 104, 110-112, 114-117, 121, 136, 139-142 |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|--|
| 1973, c. 43 | Professional Code 1974-09-01 s. 101 1974-10-27 ss. 241-244 1975-02-12 ss. 239, 240 |
| 1973, c. 46 | Medical Act 1974-09-01 s. 37 (1 st par.) |
| 1973, c. 50 | Denturologists Act 1974-06-01 ss. 1-19 |
| 1973, c. 54 | Hearing-aid Acousticians Act 1974-10-21 s. 17 |
| 1973, c. 55 | Podiatry Act 1974-10-21 s. 19 |
| 1973, c. 56 | Chiropractic Act 1974-10-21 s. 15 |
| 1974, c. 6 | Official Language Act 1976-01-01 ss. 78-99 1976-01-28 s. 34 1976-09-01 ss. 26-29, 39 |
| 1974, c. 10 | An Act to amend the Civil Service Superannuation Plan 1977-07-01 ss. 2, 4, 5, 6 (s. 16 <i>c</i>), 11, 14, 16, 17 (s. 52 <i>a</i>), 26 |
| 1974, c. 13 | Bailiffs Act 1975-09-20 ss. 2-21, 26-34, 36, 38 |
| 1974, c. 14 | An Act to amend the Liquor Permit Control Commission Act 1975-05-26 s. 59 1975-07-01 ss. 1, 8-10, 12, 13 (par. <i>a</i>), 16, 18-22, 23 (par. <i>a, d</i>), 24 (par. <i>c</i>), 30, 32, 39, 40, 56, 64-67, 73, 75, 82 |
| 1974, c. 15 | Intergovernmental Affairs Department Act 1976-06-01 s. 21 |
| 1974, c. 31 | Crop Insurance Act 1977-04-15 ss. 23 (1 st par.), 30, 31, 34, 35, 37, 43, 44 (4 th , 5 th par.) 1977-05-18 ss. 32, 33, 36, 38-42, 45 1977-10-19 s. 44 (1 st , 2 nd , 3 rd par.) |
| 1974, c. 33 | An Act to amend the Act to promote credit to farm producers 1975-06-01 ss. 1-13 |
| 1974, c. 35 | Agricultural Products and Food Act 1975-07-15 ss. 1-5, 6 (except 1 st par. (par. <i>b</i>)), 7-42, 44-53 |
| 1974, c. 39 | Social Affairs Commission Act 1975-08-01 ss. 1-74 |

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| Reference | Title Date of coming into force |
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| 1974, c. 40 | An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1975-04-11 s. 15 (par. <i>j</i> , except “or research scholarships”, par. <i>k</i>) 1975-05-07 s. 21 1975-06-11 s. 5 1975-07-16 ss. 15 (par. <i>j</i> , “or research scholarships”), 18 1979-04-04 s. 4 |
| 1974, c. 42 | An Act to amend the Act respecting health services and social services 1980-11-04 s. 66 |
| 1974, c. 53 | Travel Agents Act 1975-04-30 ss. 1-43 |
| 1974, c. 59 | An Act respecting the protection of children subject to ill-treatment 1975-04-11 ss. 1 (ss. 14 <i>a</i> -14 <i>g</i> , 14 <i>i</i>), 2-4 1975-10-04 s. 1 (ss. 14 <i>h</i> , 14 <i>j</i> -14 <i>q</i>) |
| 1974, c. 61 | An Act to amend the Transport Act 1974-08-14 ss. 1, 2, 4-11 1974-08-28 s. 3 |
| 1974, c. 63 | An Act to amend the Teachers Pension Plan 1975-07-01 ss. 1 (par. <i>b</i>), 3, 5, 9, 10 |
| 1974, c. 67 | An Act to amend the Trust Companies Act 1975-09-24 ss. 4, 8 |
| 1974, c. 70 | An Act respecting insurance 1976-10-20 ss. 1-274, 276-336, 340-481 1979-11-21 s. 275 |
| 1975, c. 6 | Charter of human rights and freedoms 1976-06-28 ss. 1-56, 66-89, 91-96 |
| 1975, c. 7 | An Act to amend the Territorial Division Act 1980-01-01 ss. 1-23 |
| 1975, c. 12 | An Act to constitute the “Société québécoise d’information juridique” 1976-04-01 ss. 1-26 |
| 1975, c. 45 | An Act to amend the Transport Act and other legislation 1976-05-03 ss. 7, 37 1976-08-04 s. 30 |
| 1975, c. 50 | An Act to amend the Construction Industry Labour Relations Act 1976-09-15 s. 3 (ss. 32 <i>m</i> , 32 <i>n</i>) |
| 1975, c. 58 | An Act to repeal the Health Units Act 1976-04-01 s. 1 |
| 1976, c. 22 | An Act to amend the Petroleum Products Trade Act 1987-06-10 ss. 1-8 |

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| Reference | Title Date of coming into force |
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| 1976, c. 46 | An Act approving the Agreement concerning James Bay and Northern Québec 1977-10-31 ss. 2 (par. 1-5, 7), 3, 4, 5 |
| 1976, c. 51 | An Act to prolong and amend the Act to promote conciliation between lessees and property-owners 1977-04-01 ss. 2, 3, 8, 10, 11 |
| 1976, c. 58 | An Act respecting the city of Hull 1981-08-19 ss. 1, 2 |
| 1977, c. 20 | Youth Protection Act 1979-01-15 ss. 2-11, 23-27, 30, 32-137, 140, 146, 147, 150-153, 155 |
| 1977, c. 52 | An Act to amend the Cities and Towns Act 1978-08-01 ss. 21, 22 |
| 1977, c. 53 | An Act to amend the Municipal Code 1978-08-01 s. 37 |
| 1977, c. 55 | An Act to amend the Environment Quality Act 1984-05-16 ss. 1, 2 |
| 1977, c. 60 | An Act to facilitate conversion to the international system of units (SI) and to other customary units 1983-11-01 ss. 16, 18, 19 |
| 1977, c. 62 | An Act to amend the Charter of the Québec Deposit and Investment Fund 1979-04-11 ss. 4, 5, 8-11 |
| 1977, c. 68 | Automobile Insurance Act 1978-07-05 ss. 140, 236 |
| 1978, c. 7 | An Act to secure the handicapped in the exercise of their rights 1979-08-01 s. 92 1980-11-15 ss. 68, 69, 70 (2 nd par.) 1983-01-01 s. 63 |
| 1978, c. 9 | Consumer Protection Act 1979-04-04 ss. 1 (subpar. <i>i, j, l, p</i>), 291-299, 301-304, 350-352, 362 (2 nd , 3 rd par.), 363 1980-04-30 ss. 1 (subpar. <i>a-h, k, m-o</i>), 2-5, 6 (par. <i>a, b</i>), 7-155, 156 (subpar. <i>a-g, i</i>), 157-222, 224-245, 247-255, 257-290, 300, 305-307, 309-349, 353-361, 362 (1 st par.) 1981-03-01 ss. 256, 308 1982-06-02 s. 223 |
| 1978, c. 18 | An Act respecting certain legislative provisions 1979-04-04 ss. 28, 29, 31, 32, 36, 37 1979-05-09 ss. 14, 15 |
| 1978, c. 22 | An Act to promote the parole of inmates and to amend the Probation and Houses of Detention Act 1979-04-04 ss. 19-48, 51, 52, 54 1979-05-09 ss. 55, 56 |

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| Reference | Title Date of coming into force |
|-------------|---|
| 1978, c. 36 | An Act respecting lotteries, racing, publicity contests and amusement machines 1980-07-30 ss. 20 (part), 23 (part), 24-26, 27 (part), 28 (part), 29, 30, 31 (2 nd par.), 34 (part), 36 (part), 38-44, 45 (part), 46, 53 (part), 56, 57, 67 (part), 70 (part), 73, 77 (part), 125 (part) |
| 1978, c. 54 | An Act to amend the Electricians and Electrical Installations Act and the Building Contractors Vocational Qualifications Act 1979-03-01 ss. 1-23, 35 1980-04-01 ss. 24-34 |
| 1978, c. 55 | An Act to amend the Pipe-Mechanics Act and to again amend the Building Contractors Vocational Qualifications Act 1980-04-01 |
| 1978, c. 56 | An Act to amend the Stationary Enginemen Act 1981-09-01 |
| 1978, c. 57 | An Act to amend the Workmen's Compensation Act and other legislation 1981-01-01 s. 67 1981-03-11 s. 24 |
| 1978, c. 64 | An Act to amend the Environment Quality Act 1984-05-16 s. 18 |
| 1978, c. 66 | An Act to amend the Charter of the General Investment Corporation of Québec 1979-08-15 s. 5 |
| 1978, c. 75 | An Act to amend the Highway Code 1979-09-17 ss. 2, 3, 5, 7 |
| 1978, c. 98 | An Act approving the Northeastern Québec Agreement 1979-07-04 ss. 2 (par. 1-5, 7), 3, 4 |
| 1979, c. 1 | An Act to amend the Health Insurance Act and other legislation 1982-03-24 s. 40 (par. <i>a</i> , <i>b</i>) |
| 1979, c. 17 | An Act to amend the Adoption Act 1980-10-08 ss. 3 (s. 37.3), 4 (s. 41 (1 st par., subpar. <i>f</i>)) 1981-04-15 s. 3 (s. 37.2) |
| 1979, c. 25 | An Act respecting the legislation provided for in the Northeastern Québec Agreement and amending other legislation 1981-09-10 ss. 105 (s. 31 <i>i</i> (2 nd par.)), 111-114, 116-119, 122-128, 131-139, 142, 145 (ss. 763-765, 790, 792) 1985-07-01 s. 145 (ss. 766-779, 782-789, 791, 793, 794) |
| 1979, c. 27 | An Act to amend the Maritime Fisheries Credit Act 1980-03-13 ss. 1-4 |
| 1979, c. 31 | An Act to amend the Companies Act and other legislation 1980-09-17 ss. 11, 12, 28, 29, 33 1980-12-17 s. 48 1980-12-30 ss. 19 (s. 31.1), 20 (s. 32 (part)), 30 (s. 132.1), 31 (s. 133 (part)), 35, 36, 37 (par. <i>a</i>), 38, 39, 45-47 |

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| Reference | Title Date of coming into force |
|-------------|--|
| 1979, c. 45 | An Act respecting labour standards 1980-04-16 ss. 1-4, 5 (par. 1-3), 6-28, 29 (par. 1-3, 5), 30-38, 39 (par. 1-5, 8-12), 40-69, 71-74, 76, 77 (part), 78-111, 113-135, 139-171 1981-04-01 s. 75 |
| 1979, c. 48 | An Act to establish the Régie du logement and to amend the Civil Code and other legislation 1980-03-15 s. 126 1980-07-01 ss. 4, 6, 7, 14, 85, 128 1980-10-01 ss. 1-3, 5, 8-13, 15-84, 86-125, 127, 129, 132-146 |
| 1979, c. 51 | An Act respecting land use planning and development 1985-06-01 s. 261 (par. 4) 1985-09-01 s. 261 (par. 7) 1993-07-01 s. 261 (par. 6) 1995-01-01 s. 261 (par. 10) |
| 1979, c. 56 | Election Act 1980-07-10 ss. 1, 177-215, 220, 231, 232, 238, 239, 289-308, 313, 314 1980-08-15 ss. 2-176, 216-219, 221-230, 233-237, 240-288, 309-312 |
| 1979, c. 63 | An Act respecting occupational health and safety 1981-01-01 s. 271 1981-01-01 ss. 9-51, 53-57, 62-67, 98-103, 127-136, 178-192, 194-197, 216-222, 227-246, 252, 265, 267, 273, 275, 278-282, 284-286, 289-301, 303-310, 313-324, 326 1981-02-25 ss. 110, 111, 247 (2 nd par.) 1982-05-26 ss. 58-61, 198-203 1982-12-01 ss. 52, 112-126 1983-10-22 ss. 68-86, 268, 327 1984-09-08 ss. 87-97 |
| 1979, c. 64 | An Act respecting the protection of persons and property in the event of disaster 1980-09-01 ss. 1-16, 18, 19 (1 st par.), 20-22, 24-44, 46, 48-60 |
| 1979, c. 67 | An Act to amend the Police Act 1980-06-01 ss. 1-50 |
| 1979, c. 68 | An Act respecting the development of Québec firms in the book industry 1981-02-12 ss. 1, 6-14, 38, 39, 48-50, 52 1981-06-01 ss. 2-5, 15-37, 40-47, 51, schedule |
| 1979, c. 70 | An Act respecting the collection of certain debts 1981-04-01 ss. 2-4, 45-63, 65-70 1981-07-01 ss. 1, 5-24, 26-44, 64 |
| 1979, c. 71 | An Act respecting liquor permits 1980-06-01 ss. 2-24, 42 (par. 1), 64, 86 (1 st par. (subpar. 9), 2 nd par.), 114-118, 120 (par. 1), 121, 122, 128, 132 (par. 2, 4, 5), 133 (par. 3), 137, 141, 144, 146, 148, 149, 160, 163, 164, 165, 169, 170, 172, 173, 175, 176 1980-10-15 ss. 1, 25-41, 42 (par. 2), 43-47, 50, 51 (2 nd par.), 52-63, 65-85, 86 (1 st par. (subpar. 1-8, 10)), 87-113, 119, 120 (par. 2), 123-127, 130, 131, 132 (par. 1, 3 (part)), 133 (par. 2, 4), 134, 135 (part), 136, 138-140, 142, 143, 145, 147, 150-159, 161, 162, 166-168, 171, 174 1981-01-01 ss. 48, 49, 51 (1 st par.), 129, 132 (par. 3 (part)), 133 (par. 1), 135 (part) |

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| Reference | Title Date of coming into force |
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| 1979, c. 73 | An Act to amend the Crop Insurance Act and the Act respecting farm income stabilization insurance 1981-01-21 ss. 1-22 |
| 1979, c. 75 | An Act respecting pressure vessels, and other legislation 1980-04-01 ss. 1-38, 50-52 |
| 1979, c. 84 | Grain Act 1981-02-01 ss. 1-66 |
| 1979, c. 85 | An Act respecting child day care 1980-10-16 ss. 1-4, 7-31, 34-45, 74-76, 80-86, 88-96 |
| 1979, c. 86 | An Act respecting safety in sports 1980-06-25 ss. 1-20, 22-25, 54-57, 71-74 1982-12-30 ss. 21, 26-30, 47-53, 58, 61-65 1987-06-23 ss. 32-38, 40-46, 59, 60, 66-69 1987-09-28 s. 70 |
| 1980, c. 11 | An Act to amend various legislative provisions 1981-03-01 s. 113 |
| 1980, c. 18 | An Act to amend the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan 1981-11-01 ss. 2, 3 |
| 1980, c. 27 | An Act to amend the Act respecting the Société québécoise d'initiatives pétrolières 1981-04-01 ss. 1-9 |
| 1980, c. 29 | An Act to amend the Forestry Credit Act 1981-07-09 ss. 1-3 |
| 1980, c. 32 | An Act respecting the conservation of energy in buildings 1981-11-01 ss. 5, 16, 17 1983-02-01 ss. 1-4, 6-15, 18-26 |
| 1980, c. 39 | An Act to establish a new Civil Code and to reform family law 1981-04-02 ss. 1 (Civil Code of Québec, aa. 407-422, 440-458, 460-524, 572-594, 633-659), 2-5, 7, 8, 10-32, 34-58, 61, 62, 65-67, 72, 74-79 1982-12-01 ss. 1 (Civil Code of Québec, aa. 406, 431-439, 459, 525-537, 556-559, 568, 570, 595-632), 6, 33, 59, 60, 64 (3 rd par.), 68, 69, 70 (2 nd par.), 71 (1 st par.), 73 1986-06-01 s. 1 (Civil Code of Québec, aa. 547, 549, 550) |
| 1981, c. 2 | An Act to amend the Youth Protection Act 1981-08-01 ss. 1-27 |
| 1981, c. 3 | An Act to amend the Civil Service Act 1981-06-23 ss. 1, 2, 3 (s. 50 (subpar. <i>a</i> and <i>b</i>)) 1982-07-02 s. 5 1982-08-12 s. 3 (par. <i>c</i>) |
| 1981, c. 6 | An Act respecting the Société du Palais des congrès de Montréal 1981-07-16 ss. 1-31 |

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| Reference | Title Date of coming into force |
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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 (1 st par.), 531, 532, 551-553, 556 1983-01-01 s. 69 1984-03-14 ss. 62, 67 1985-07-01 s. 264 |
| 1981, c. 8 | An Act to amend the Transport Act and other legislation 1981-09-01 ss. 1, 2 (par. 4, 5), 3, 6, 15, 18, 19, 21, 22, 24-28, 31-35, 38 1981-12-16 ss. 4, 20, 36, 37 1982-01-20 ss. 2 (par. 1, 3), 5, 7-11, 13, 14, 16, 17 1982-11-17 ss. 23, 30 1983-08-01 s. 29 (s. 80 (par. a, b)) 1984-01-01 s. 29 (s. 80 (par. c)) |
| 1981, c. 10 | An Act respecting the Ministère de l'Habitation et de la Protection du consommateur 1981-07-22 s. 28 (2 nd par.) |
| 1981, c. 20 | An Act to amend the Civil Service Act 1982-01-08 ss. 1-9 |
| 1981, c. 22 | An Act to amend various legislation in the field of health and social services 1982-03-24 ss. 1 (s. 2 (10 th par.)), 4, 8, 9, 14-20, 22, 23, 24 (par. 1, 3, 4, 6), 25-29, 33, 35, 36, 40, 42, 43 (ss. 18.1, 18.2, 18.5), 46, 52-55, 57, 59-82, 86-91, 94-96, 100, 102, 113 (3 rd par.), 116 1982-07-01 ss. 1 (s. 3 (9 th , 11 th par.)), 7, 10 1983-02-01 s. 49 1983-04-01 s. 21 |
| 1981, c. 23 | An Act to amend various legislative provisions 1983-01-01 ss. 16, 17 |
| 1981, c. 24 | An Act to amend various fiscal laws 1982-01-20 ss. 14, 15 |
| 1981, c. 26 | An Act to amend the Transport Act and other legislation 1982-03-25 ss. 1-26, 28, 29, 40, 41 1982-04-01 ss. 31, 32, 37 1982-07-01 ss. 27, 30, 33-36, 38, 39 |
| 1981, c. 27 | An Act respecting school loans 1982-03-08 ss. 1-27 |
| 1981, c. 31 | An Act respecting the sociétés d'entraide économique and amending various legislation 1982-01-13 ss. 1-15, 16 (part), 17-49, 162-167, 190-195, 201-204, 206 (1 st par.), 207-213, 216-218, 220-223 1982-03-01 ss. 50-52, 53 (par. 1, 2), 54-56, 61-99, 100 (2 nd par.), 104-117, 118 (1 st par.), 119-123, 124 (1 st par., 2 nd par. (par. 1, 2, 4, 5)), 125, 127 (1 st par.), 128, 129 (part), 130-161, 170-181, 189, 198-200, 214, 215 1984-04-01 ss. 53 (par. 3), 60, 100 (1 st par.), 101-103, 118 (2 nd par.) 1984-11-15 ss. 168 (part), 169 |

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| Reference | Title Date of coming into force |
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| 1981, c. 32 | An Act to amend the Act to establish the Régie du logement and to amend the Civil Code and other legislation 1982-02-17 ss. 2, 16 1982-06-09 ss. 10, 18 |
| 1982, c. 2 | An Act to amend various legislative provisions respecting municipalities 1982-08-12 s. 121 |
| 1982, c. 8 | An Act respecting the Société du Grand Théâtre de Québec 1982-07-01 ss. 1-41 |
| 1982, c. 9 | An Act respecting the Société de la Place des Arts de Montréal 1982-07-01 ss. 1-43 |
| 1982, c. 13 | An Act respecting public agricultural lands 1984-07-01 ss. 1-73 |
| 1982, c. 17 | An Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure 1982-12-01 ss. 1, 3-28, 29 (Code of Civil Procedure, aa. 813-817.4, 818.1-819.4, 821-827.1), 30-41, 43-80, 81 (par. 1, 2), 83-87 1983-10-01 ss. 2, 42 |
| 1982, c. 26 | Cooperatives Act 1983-03-30 ss. 328, 329 1983-06-08 ss. 244, 245, 271, 279, 282 1983-12-21 ss. 1-243, 246-270, 272-278, 280, 281, 283-327 |
| 1982, c. 27 | An Act respecting the revocation of mining rights and amending the Mining Act 1982-09-15 ss. 1-15 |
| 1982, c. 29 | An Act to promote the establishment of young farmers 1982-09-01 ss. 1-34 |
| 1982, c. 30 | An Act respecting Access to documents held by public bodies and the Protection of personal information 1983-10-01 ss. 155-157, 168, 169, 178 1984-07-01 ss. 9-15, 17-68, 71-102, 122-130, 132-154, 158-167, 170-173, 175-177 1985-07-01 ss. 69, 70 1986-01-01 s. 16 |
| 1982, c. 31 | An Act to amend certain legislation concerning the financing of political parties and concerning municipal elections 1982-06-30 ss. 1-59, 62-118 1982-10-10 ss. 60, 61 |
| 1982, c. 32 | An Act to amend the Summary Convictions Act, the Code of Civil Procedure and other legislation 1982-06-23 ss. 64-69, 71, 72, 97, 99 1983-01-01 ss. 1-30 1983-04-01 s. 59 |
| 1982, c. 33 | An Act to amend various legislation respecting pension plans 1982-08-18 ss. 1, 21, 30, 36 (s. 115), 40 |

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| Reference | Title Date of coming into force |
|-------------|---|
| 1982, c. 37 | An Act to amend the Labour Code, the Code of Civil Procedure and other legislation 1982-06-30 ss. 20-26, 28, 29 1982-08-03 ss. 1, 4, 6 (ss. 111.0.15, 111.0.16, 111.0.18-111.0.26), 17, 27 1982-11-10 s. 6 (ss. 111.0.1-111.0.3, 111.0.5-111.0.7, 111.0.14) 1982-12-01 ss. 2, 3, 5, 6 (ss. 111.0.8-111.0.11, 111.0.13, 111.0.17), 16, 18, 19 1985-06-19 ss. 7-10, 13 |
| 1982, c. 38 | An Act to amend various fiscal laws 1983-01-01 s. 23 |
| 1982, c. 40 | An Act to amend the Act to preserve agricultural land 1982-07-01 ss. 1-15 |
| 1982, c. 48 | Securities Act 1983-01-19 ss. 150, 160, 300, 301, 331-335, 348, 353, 354 1983-04-06 ss. 1-149, 151-159, 161-299, 302-330, 336-338, 340-347, 349-352 1983-12-21 s. 339 |
| 1982, c. 49 | An Act to amend the Autoroutes Act and other legislation 1983-01-01 ss. 1-10, 12-23 1983-01-20 s. 11 |
| 1982, c. 50 | An Act respecting the Ministère du Commerce extérieur 1983-01-12 ss. 1-22 |
| 1982, c. 51 | An Act respecting the abolition of compulsory retirement in the public and parapublic sector pension plans and amending various legislation respecting such plans 1983-01-01 ss. 45, 122 |
| 1982, c. 52 | An Act respecting the Inspector General of Financial Institutions and amending various legislation 1983-04-01 ss. 1-30, 32-35, 37-43, 45-52, 56-233, 235-263, 266-273, Schedule I 1983-04-01 ss. 264, 265 |
| 1982, c. 54 | An Act respecting the integration of the administration of the electoral system 1983-01-01 ss. 1-59 |
| 1982, c. 55 | An Act respecting the transfer of property in stock 1984-07-03 ss. 1-6 |
| 1982, c. 58 | An Act to amend various legislation 1983-04-01 s. 1 1983-12-21 s. 22 1984-01-18 ss. 75 (s. 178.0.2), 76 (s. 178.1) 1987-03-18 ss. 41, 42, 43 |
| 1982, c. 59 | An Act to amend the Automobile Insurance Act and other legislation 1983-01-01 ss. 1-4, 5 (par. 1, 3), 12, 15, 19, 20, 24, 27-30, 48, 49, 54, 59-61, 63, 64, 66, 70-73 1983-03-01 ss. 31-35, 62, 67-69 1983-07-01 ss. 6-9, 10 (s. 26 (3 rd par.)), 13, 14, 16-18, 21, 23, 36 (par. 2) 1984-01-01 ss. 25, 26, 47, 53, 55, 56 1984-03-14 ss. 10 (s. 26 (2 nd par.)), 11, 38-41, 50, 52 1984-05-16 ss. 57, 58 |

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| Reference | Title Date of coming into force |
|-------------|---|
| 1982, c. 61 | An Act to amend the Charter of human rights and freedoms 1983-10-01 ss. 1-4, 5 (s. 18.2), 6 (par. 1), 7-20, 21 (ss. 86.8-86.10), 22, 23, 28, 29, 31-35 1984-06-01 s. 5 (s. 18.1) 1985-06-26 ss. 21 (ss. 86.1, 86.2 (2 nd par.), 86.3-86.7), 24, 26, 27 |
| 1982, c. 62 | An Act respecting the National Assembly 1983-02-09 ss. 33-36, 38, 40, 41, 42-56, 66, 74, 77-79, 116, 128-132, 133, 134, 136-139, 140, 155 (to the extent that it repeals ss. 14, 16, 27-33 and 37 of the Interpretation Act), 159, Schedule II 1983-05-04 ss. 86-115, 117-127, 147, 164 1983-05-18 ss. 57-65, 67-73, 75, 76, 80-85, 135, 141 (2 nd par.), 167 (1 st par.) 1989-06-07 ss. 37, 39, 155 to the extent that it repeals ss. 15, 20, 21, 23-26, 34-36 |
| 1983, c. 7 | An Act to amend the Act to promote farm improvement 1983-06-08 ss. 1-6 |
| 1983, c. 8 | An Act to amend the Act to promote credit to farm producers 1983-06-08 ss. 1-4, 6-8 |
| 1983, c. 10 | An Act to amend the Deposit Insurance Act 1984-06-01 ss. 2-4, 28, 32 1991-12-01 s. 35 |
| 1983, c. 15 | An Act to amend the Hydro-Québec Act and the Act respecting the exportation of electric power 1983-06-28 ss. 1-47 |
| 1983, c. 16 | An Act to promote forest credit by private institutions 1984-06-30 ss. 1-71 |
| 1983, c. 20 | An Act to amend certain fiscal legislation 1984-01-01 s. 5 |
| 1983, c. 21 | An Act to amend the Expropriation Act, the Civil Code and the Act respecting the Communauté urbaine de Montréal 1983-10-01 ss. 8, 12, 14, 17, 19-34 |
| 1983, c. 23 | An Act to promote the advancement of science and technology in Québec 1983-08-17 ss. 1-64, 98-101, 103-109, 111, 113 (s. 55 (par. 16, 18)), 114, 115, 127-131 1984-01-25 ss. 65 (par. 2), 66-79, 81, 83-93, 94 (2 nd par.), 95 (2 nd , 3 rd par.), 96, 97, 113 (s. 55 (par.17)), 116, 119-124 respecting the Fonds de recherche en santé du Québec 1984-01-25 ss. 102, 110 1984-11-28 ss. 65 (par. 1), 66-80, 83-93, 94 (1 st par.), 95 (1 st , 3 rd par.), 96, 97, 117-124 to the extent that they relate to the Fonds pour la formation de chercheurs et l'aide à la recherche 1984-11-28 s. 112 |
| 1983, c. 25 | An Act to amend the Act respecting assistance for tourist development 1983-09-15 ss. 1-13 |
| 1983, c. 26 | An Act to amend various legislative provisions respecting housing and consumer protection 1983-09-01 ss. 10, 12 (par. 2) |

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| Reference | Title Date of coming into force |
|-------------|--|
| 1983, c. 27 | An Act respecting the Société québécoise des transports 1983-07-05 ss. 1-38 |
| 1983, c. 28 | An Act to amend the Code of Civil Procedure, the Civil Code and other legislation 1983-12-01 ss. 10, 28-35 1985-02-25 s. 43 |
| 1983, c. 30 | An Act to amend the Act respecting the Société des alcools du Québec and other legislation 1983-10-19 ss. 1-14 (s. 83), 15-28 |
| 1983, c. 37 | Cinema Act 1983-12-14 ss. 1-8, 15-35, 38, 40-62, 65-75, 123-134, 136, 137, 145-148, 167-172, 185-187, 192, 193, 202, 209-211 1984-02-20 ss. 9-14, 36, 37, 39, 207, 208 1984-04-11 ss. 63, 64, 191 1985-03-13 ss. 76-78, 80-82, 84-90, 135 (1 st par. (subpar. 1, 7), 2 nd par.), 138-144, 149-153, 173-176, 178-181, 195, 196, 200, 201, 203-206 1985-04-01 ss. 100, 197 1985-10-08 s. 83 1988-09-30 ss. 79, 91-96, 97 (1 st par., 2 nd par. (subpar. 1-5, 7)), 98, 99, 101-104, 106-108, 110, 117-122, 135 (1 st par. (subpar. 2, 3, 5, 6)), 154-166, 177, 182-184, 194 |
| 1983, c. 38 | Archives Act 1987-08-21 ss. 69, 71 1989-08-30 ss. 58, 63, 80 1990-04-02 ss. 73, 81 1991-04-19 s. 79 1992-02-05 s. 72 1993-04-01 s. 70 1994-04-27 ss. 64, 66, 67 |
| 1983, c. 39 | An Act respecting the conservation and development of wildlife 1984-06-06 ss. 1-25, 27, 28, 31-37, 39, 41, 44, 45, 47, 48, 50, 52-66, 69-74, 77-128, 162, 164-197 1984-06-15 ss. 30, 38, 40, 129-132, 133 (1 st par.), 134-139, 142-146, 150-161, 163 1985-11-27 ss. 140, 141 1988-01-13 s. 148 1988-03-09 ss. 147, 149 1989-03-01 ss. 49, 51, 75, 76 1989-08-23 s. 29 1992-08-06 ss. 42, 67, 68 1993-07-29 s. 26 1999-04-22 s. 43 |
| 1983, c. 40 | An Act respecting the Société immobilière du Québec 1984-02-15 ss. 1-17, 53, 61, 66, 96, 97, 98 1984-03-14 ss. 18, 22-45, 54-60, 67, 68, 72-76, 79-82, 84, 91, 92 (except Div. II and ss. 19, 20), 93-95 1984-04-01 ss. 85-87 1984-09-25 ss. 19, 21 1984-09-30 ss. 46-52 1984-10-01 ss. 20, 62, 63-65, 69-71, 77, 78, 83, 88-90, 92 (Div. II and ss. 19, 20) |
| 1983, c. 41 | An Act respecting the determination of the causes and circumstances of death 1984-11-21 ss. 5-33, 163-169, 183, 184, 189, 212, 213 1986-03-03 ss. 1-4, 34-162, 170-182, 185-188, 190-211 |

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| 1983, c. 42 | An Act respecting the Agence québécoise de valorisation industrielle de la recherche 1984-01-25 ss. 1-42 |
| 1983, c. 47 | An Act to amend various fiscal laws in view of instituting a new right of appeal for taxpayers 1984-09-30 ss. 1-10 |
| 1983, c. 49 | An Act to amend various fiscal laws 1984-01-01 ss. 7-9, 18-21, 23, 36, 37, 39 (in respect of individuals only), 43-45, 49-53 1984-05-01 s. 17 1984-08-08 s. 39 in respect of the department corporations and mandataries |
| 1983, c. 52 | National Museums Act 1984-05-16 ss. 1-22, 26-41, 44-52, 55-57 1984-11-09 ss. 23, 24, 25, 42, 43, 53, 54 |
| 1983, c. 54 | An Act to amend various legislative provisions 1984-03-14 s. 13 1984-04-25 s. 21 (s. 78 (4 th par.)) 1985-01-09 s. 44 |
| 1983, c. 55 | Public Service Act 1984-02-02 ss. 28, 29, 87-89, 136, 137, 153, 164, 174 1984-03-21 ss. 162, 169-171, 173 1984-04-01 ss. 1-27, 30-41, 51, 52, 54-86, 90-135, 138-152, 154-161, 163, 165-168, 172 1985-02-01 ss. 42-50, 53 |
| 1983, c. 56 | An Act to amend the Charter of the French language 1984-02-01 ss. 1-53 |
| 1984, c. 4 | An Act to amend the Youth Protection Act and other legislation 1984-04-04 ss. 3, 15, 20, 21, 22 (par. 1), 26, 27, 33, 38, 44, 46, 62-85 1984-04-16 ss. 1, 2, 4-14, 16-19, 22 (par. 2), 23-25, 28-32 (ss. 57.2, 57.3), 34-37, 39-43, 45, 47-61 |
| 1984, c. 8 | An Act respecting the Société de développement des coopératives 1984-06-06 ss. 1-51 |
| 1984, c. 12 | An Act respecting the civil aspects of international and interprovincial child abduction 1984-12-12 ss. 41, 46, 47 1985-01-01 ss. 1-40, 42-45 |
| 1984, c. 16 | An Act respecting commercial fisheries and aquaculture and amending other legislation 1985-11-15 ss. 1-3, 5-10, 12-68 |
| 1984, c. 17 | An Act to amend the Act respecting commercial establishments business hours 1984-08-15 ss. 1-8 |
| 1984, c. 19 | An Act respecting the leasing of water-powers of the Péribonca river to the Aluminum Company of Canada Limited 1984-09-07 ss. 1-10 |

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| 1984, c. 23 | An Act to amend various legislation respecting transport 1984-12-12 ss. 7, 12, 26-30 1985-03-13 s. 3 |
| 1984, c. 26 | An Act to amend the Code of Civil Procedure and other legislation 1984-07-03 ss. 34, 35, 36 1984-08-08 ss. 37, 38, 42, 43 1984-11-01 ss. 1-5, 11, 13, 14, 19, 23-28, 30-33, 39, 40 1985-01-01 ss. 6-10, 12, 15-18, 20, 22 |
| 1984, c. 27 | An Act to amend various legislation 1995-06-30 s. 84 |
| 1984, c. 30 | An Act respecting beer and soft drinks distributor's permits 1984-06-27 ss. 1, 5, 10, 11, 12 1984-07-15 ss. 2, 3, 4, 6, 7, 8, 9 |
| 1984, c. 33 | An Act to amend the National Museums Act 1984-12-19 ss. 1, 3, 13, 15 1985-04-01 ss. 2, 4-12, 14 |
| 1984, c. 36 | An Act respecting the Ministère du Tourisme and amending other legislation 1984-12-20 ss. 1-52 |
| 1984, c. 41 | An Act to amend the Securities Act 1985-08-01 ss. 8, 14-16, 20, 33 1987-06-04 ss. 1 (par. 2), 36, 37, 40 (ss. 110-118, 120, 123 (1 st par.), 124, 125, 127-142, 145-147.7, 147.8 (part), 147.9-147.12, 147.15, 147.16, 147.19-147.23), 53, 54 1987-07-16 s. 40 (ss. 119, 121, 122, 126, 143, 144, 147.13, 147.14, 147.17, 147.18) |
| 1984, c. 42 | An Act respecting the Société de transport de la Ville de Laval 1985-02-01 ss. 1-145 |
| 1984, c. 43 | An Act respecting the leasing of water-powers of the du Lièvre river to Les Produits forestiers Bellerive Ka'N'Enda Inc. 1985-03-06 ss. 1-10 |
| 1984, c. 46 | An Act to amend the Civil Code, the Code of Civil Procedure and other legislation 1985-04-01 ss. 5-14 |
| 1984, c. 47 | An Act to amend various legislation 1985-02-22 ss. 23-25, 191, 192, 195, 196, 197 1985-03-01 s. 137 1985-03-13 s. 22 1985-03-13 ss. 217-225 1985-04-01 s. 207 1985-12-15 ss. 128-132 1986-04-30 s. 31 |
| 1984, c. 51 | Election Act 1985-03-13 ss. 1-93, 95-563 1985-07-01 s. 94 |
| 1984, c. 54 | An Act respecting the Société des établissements de plein air du Québec 1985-03-20 ss. 1-56 |

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| 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 | <p>Building Act – <i>Cont'd</i></p> <p>1986-11-01 ss. 226, 227, 228 (par. 2, 3)</p> <p>1987-01-01 s. 224</p> <p>1988-06-15 ss. 269-273</p> <p>1989-02-01 ss. 221, 225 (s. 9.35), 229 (par. 1)</p> <p>1995-09-01 ss. 151 (par. 6) (in any respect other than the qualification of contractors and owner-builders), 153 (in any respect other than the qualification of contractors and owner-builders)</p> <p>1997-01-15 ss. 160 (par. 1), 165 (par. 1)</p> <p>2000-11-07 ss. 2 (in all respects other than the qualification of contractors and owner-builders), 3, 5, 7 (with regard to the definition of “pressure vessel”), 10, 12-18, 20-23, 36, 112 (in all respects other than the qualification of contractors and owner-builders), 113, 114, 115 (in all respects other than the qualification of contractors and owner-builders), 116, 122-128, 132-139, 151 (par. 1-5) (in all respects other than the qualification of contractors and owner-builders)), 153 (1st par.) (in all respects other than the qualification of contractors and owner-builders)), 194 (par. 3, 6, 6.1, 6.2) (par. 2, 4, 7 (in all respects other than the qualification of contractors and owner-builders)), 198, 199, 210, 282 (with regard to buildings and facilities intended for public use to which Chapter I of the Building Code approved by Order in Council 953-2000 dated 26 July 2000 applies) and 283</p> <p>2002-10-01 ss. 6, 24-27, the heading of Div. I preceding s. 29, 29 (with regard to the plumbing installations, electrical installations and installations intended to use, store or distribute gas), 30-35, the heading of Div. III preceding s. 37, 37, 39, 40, 119, 214 (concerning the Act respecting piping installations (R.S.Q., chapter I-12.1) and the Act respecting electrical installations (R.S.Q., chapter I-13.01)), 230 (par. 1, 2), 239, 245 (par. 2), 259, 260, 291 (1st par. (in all respects other than the qualification of contractors and owner-builders), 2nd par.)</p> <p>2003-01-01 s. 19</p> <p>2003-12-02 s. 214 (concerning the Gas Distribution Act (R.S.Q., chapter D-10))</p> <p>2004-10-21 s. 282 (with regard to mechanical lifts and with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies)</p> <p>2005-02-17 s. 38</p> <p>2006-01-01 ss. 29 (with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies), 282 (with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies)</p> <p>2006-06-21 ss. 215 (1st par., with regard to the provisions of the Regulation respecting safety in public baths (R.R.Q., 1981, c. S-3, r. 3)), 282 (with regard to public baths)</p> <p>2012-05-03 ss. 215 (with regard to amusement rides and devices), 282 (with regard to amusement rides and devices)</p> <p>2012-08-30 s. 214 (as regards the Act respecting the conservation of energy in buildings (chapter E-1.1), in respect of buildings and facilities intended for use by the public to which Part 11 of the Code adopted by Chapter I of the Construction Code applies)</p> <p>2013-03-18 ss. 29 (in all respects), 215 (in all respects), 282 (in all respects)</p> <p>2018-03-08 s. 214 (as regards the Act respecting pressure vessels (chapter A-20.01))</p> |
| 1985, c. 35 | <p>An Act to amend various legislation respecting transport</p> <p>1985-07-10 ss. 3-7, 12 (par. 2), 13 (par. 1), 16-23, 26-29, 31, 33, 36-48, 50-55, 57, 60-73, 75-80</p> <p>1985-10-16 ss. 1, 2, 8-11, 12 (par. 1), 13 (par. 2), 14, 15, 24, 25, 30, 32, 34, 35, 49, 56, 58, 59, 74</p> |
| 1985, c. 36 | <p>An Act to repeal the Act respecting corporations for the development of Québec business firms</p> <p>1985-11-01 ss. 1-4</p> |

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| Reference | Title Date of coming into force |
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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 (3 rd par.) |
| 1985, c. 68 | An Act respecting the Collège militaire Royal de Saint-Jean 1985-08-28 ss. 1-5 |
| 1986, c. 12 | An Act to amend the Highway Safety Code 1986-08-29 ss. 1-15 |
| 1986, c. 17 | An Act to amend the Tobacco Tax Act in order to counter the misappropriation of tax by intermediaries 1986-09-01 ss. 1-10 |
| 1986, c. 18 | An Act to amend the Fuel Tax Act in order to counter the misappropriation of tax by intermediaries 1986-09-01 ss. 1-12 |
| 1986, c. 21 | An Act respecting the Coopérative régionale d'électricité de Saint-Jean-Baptiste de Rouville and repealing the Act to promote rural electrification by means of electricity cooperatives 1986-11-05 ss. 1-26 |
| 1986, c. 45 | An Act to amend the Hotels Act 1986-07-22 ss. 1-9 |
| 1986, c. 50 | An Act to amend the Act respecting safety in sports 1987-06-23 ss. 1-17 |
| 1986, c. 52 | An Act respecting the Ministère des Approvisionnements et Services and amending various legislation 1986-07-09 ss. 1-28 |
| 1986, c. 53 | An Act to amend the Animal Health Protection Act 1986-09-03 ss. 1-20 |
| 1986, c. 54 | An Act to amend the Act to promote the development of agricultural operations 1986-08-20 ss. 3, 5, 7-10, 13 |
| 1986, c. 57 | An Act to amend the Act respecting health services and social services 1986-08-09 ss. 1-3, 5-11 1986-11-12 s. 4 |
| 1986, c. 58 | An Act respecting various financial provisions relating to the administration of justice 1987-01-01 ss. 18, 72 |
| 1986, c. 60 | An Act respecting the sale of the Raffinerie de sucre du Québec 1986-09-18 ss. 4-9, 11-15, 18 |
| 1986, c. 62 | An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act 1986-11-15 ss. 1, 2, 4 (par. 5, 12 except that part which concerns the territory included in the registration division of Montmorency), 5 |

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| Reference | Title Date of coming into force |
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| 1986, c. 62 | An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act – <i>Cont'd</i> 1987-03-14 s. 4 (par. 14, 17) 1987-04-04 s. 4 (par. 2, 6) 1987-06-20 s. 4 (par. 13, 18) 1988-03-31 s. 4 (par. 3, 15) 1988-06-24 s. 4 (par. 9, 10, 11 (Nicolet)) 1988-07-01 s. 4 (par. 11 (Yamaska)) 1988-09-09 s. 4 (par. 16 (Iberville)) 1988-09-16 s. 4 (par. 16 (Napierville)) |
| 1986, c. 64 | An Act to amend the Act respecting municipal and intermunicipal transit corporations and other legislation respecting public bodies providing public transportation 1986-07-16 ss. 1-30 |
| 1986, c. 66 | An Act to amend the Act respecting intermunicipal boards of transport in the area of Montréal, the Cities and Towns Act and the Municipal Code of Québec 1986-07-16 ss. 1-18 |
| 1986, c. 67 | An Act to amend the Transport Act, the Act respecting the Ministère des Transports and the Roads Act 1986-07-16 ss. 1-12 |
| 1986, c. 71 | An Act to amend the Interpretation Act and to again amend the Act respecting the National Assembly 1989-12-20 s. 2 |
| 1986, c. 81 | An Act to repeal the Act respecting the Société de cartographie du Québec 1987-05-01 s. 1 |
| 1986, c. 82 | An Act to repeal the Act respecting the Institut national de productivité 1990-08-29 s. 1 |
| 1986, c. 86 | An Act respecting the Ministère du Solliciteur général and amending various legislation 1986-12-10 ss. 1-48 |
| 1986, c. 91 | Highway Safety Code 1987-06-29 ss. 1-10, 12-75, 81-83, 85-104, 107-116, 127-142, 146-150, 167-179, 187, 188, 189 (par. 1, 3), 190, 191, 195-206, 210-331, 333-387, 390-412, 415-495, 497-520, 521 (par. 4, 7-11), 522-602, 612-617, 620-623, 625-638, 640-649, 651-653, 655, 657-659, 661, 664, 665, 668, 669 1987-06-30 ss. 603-611 1987-12-01 ss. 11, 76-80, 105, 106, 117-126, 143-145, 151-166, 180, 181 (1 st par.), 182-186, 192, 193, 207-209, 388, 521 (par. 1, 2, 3, 6), 639, 654, 656, 666, 667, 670, 671 1988-05-01 ss. 181 (2 nd par.), 189 (par. 2) 1988-05-04 ss. 413, 414 1988-06-01 ss. 84, 194 1990-09-01 s. 521 (par. 5) 2008-09-03 s. 332 |
| 1986, c. 95 | An Act to amend various legislation having regard to the Charter of human rights and freedoms 1987-02-15 ss. 1-30, 32, 34-68, 70, 71, 75, 79-120, 121 (par. 1), 122-229, 231-302, 304-353, 358 1987-04-01 s. 230 1988-08-01 ss. 31, 33, 69, 72-74, 76-78, 121 (par. 2, 3) |

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| 1986, c. 97 | An Act to again amend the Animal Health Protection Act 1990-06-15 ss. 1-12 |
| 1986, c. 104 | An Act to amend the Youth Protection Act with reference to international adoptions 1987-08-17 ss. 1-3 |
| 1986, c. 106 | An Act to again amend the Act respecting health services and social services 1987-01-07 ss. 1-9, 11 1987-10-25 s. 10 |
| 1986, c. 107 | An Act to amend the Official Time Act 1987-02-01 ss. 1, 2 |
| 1986, c. 110 | An Act to amend the Act respecting the Société de développement industriel du Québec 1987-03-01 ss. 2, 13, 14 |
| 1987, c. 10 | An Act to amend the Act respecting the Société d'habitation du Québec 1987-04-01 ss. 1-43 |
| 1987, c. 12 | Tourist Establishments Act 1991-06-27 ss. 1-55 |
| 1987, c. 20 | An Act to repeal the Act respecting the Société du Parc des expositions agro-alimentaires 1989-02-01 ss. 1-4 |
| 1987, c. 25 | An Act to amend the Environment Quality Act 1987-11-01 ss. 2-15 |
| 1987, c. 29 | Pesticides Act 1988-07-07 ss. 1-10, 14-62, 63 (par. 1), 64-104, 108-134 2003-03-05 ss. 11-13, 63 (par. 2), 105-107 |
| 1987, c. 31 | An Act respecting the funding of the Fondation pour la conservation et la mise en valeur de la faune et de son habitat 1987-07-17 ss. 1-5 |
| 1987, c. 35 | An Act to amend the Grain Act and the Farm Products Marketing Act 1987-07-16 ss. 1-16 |
| 1987, c. 40 | An Act to amend various legislative provisions respecting securities 1987-07-15 ss. 4, 5, 29-31 1988-07-21 ss. 3, 6 |
| 1987, c. 44 | An Act respecting adoption and amending the Youth Protection Act, the Civil Code of Québec and the Code of Civil Procedure 1987-08-17 ss. 1-17 |
| 1987, c. 50 | An Act to amend the Courts of Justice Act 1988-09-01 s. 3 (par. 4) 1989-06-14 s. 3 (par. 2) |
| 1987, c. 51 | The Marine Products Processing Act 1987-07-22 ss. 1-55 |

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| Reference | Title Date of coming into force |
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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 (2 nd par., par. 1, 2)), 22, 23, 32 (s. 187.1), 36 (par. 1) 1988-12-14 ss. 58 (s. 388 (par. 2)), 106 1989-01-01 ss. 17 (s. 94 (1 st and 2 nd par., par. 3-5)), 104, 105 1989-02-06 s. 70 (ss. 519.9, 519.42) 1989-04-13 ss. 10 (ss. 80.3, 80.4), 32 (s. 187.2), 59, 70 (ss. 519.11, 519.12, 519.21, 519.23, 519.38, 519.44, 519.50, 519.53) 1989-06-01 ss. 34, 48, 70 (ss. 519.4-519.8, 519.15-519.19, 519.22, 519.35, 519.46, 519.47) 1990-06-01 s. 101 |
| 1987, c. 95 | An Act respecting trust companies and savings companies 1988-05-18 s. 408 1988-06-09 ss. 1-312, 315-407, 409, 410 1989-07-01 ss. 313, 314 |
| 1987, c. 96 | Code of Penal Procedure 1990-10-01 ss. 1-7, 17-54, 55 (1 st , 2 nd par.), 56-61, 62, 63 (offence reports), 64, 65, 66 (1 st , 2 nd par.), 67-70, 71 (par. 1, 2 except the words "statement of offence or", 3-7), 72-86, 88, 89, 90 (1 st par.), 92-128, 143, 150-155, 169 (1 st , 2 nd par.), 170-173, 174 (par. 1-4, 6-8), 175-179, 181-183, 184 (1 st par. (subpar. 1-3, 5-8)), 184 (2 nd par.), 185 (except the reference to subpar. 4 of s. 184), 186, 189-221, 222 (2 nd par.), 223-229, 231-243, 244 (except the second sentence of the 2 nd par.), 245, 246 (except the words "or under article 165"), 247-249, 250 (1 st par.), 251-256, 257 (1 st par.), 258-260, 265, 266 (except the words "or the proceeds of the sale thereof"), 267, 268 (except the words "or, even if he was not a party to the proceedings, the Attorney General"), |

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| 1987, c. 96 | Code of Penal Procedure – <i>Cont'd</i> 269, 270 (1 st par.), 271-290, 291 (except the words “and the Attorney General, even if he was not a party to the proceedings,”), 292, 293, 294 (the following words: “An appeal shall be brought before the Court of Appeal sitting at Montréal or at Québec according to where an appeal from a judgment in a civil matter would lie”), 295-315, 316 (1 st par.), 317-362, 364, 365, 367-386 and the schedule |
| | 1993-11-01 ss. 8-16, 55 (3 rd par.), 62, 63, 66 (3 rd par.), the words “statement of offence or” in 71 (par. 2), 87, 90 (2 nd par.), 91, 129-142, 144-146, 147 (1 st , 3 rd par.), 148, 149, 156-168, 169 (3 rd par.), 174 (par. 5), 180, 184 (1 st par. (subpar. 4)), 185 (reference to subpar. 4 of s. 184), 187 (1 st par.), 188, 222 (1 st , 3 rd par.), 230, 261, 262 (1 st par.), 263, 264, 266 (the words “or the proceeds of the sale thereof” in par. 6), 268 (the words “or, even if he was not a party to the proceedings, the Attorney General”), 291 (the words “and the Attorney General, even if he was not a party to the proceedings,”), 363, 366 |
| | 1996-07-15 ss. 187 (2 nd par.), 244 (2 nd par. (2 nd sentence)), 250 (2 nd par.), 257 (2 nd par.), 262 (2 nd par.), 270 (2 nd par.), 294 (the words “or, also, where the judgment was rendered in the judicial district contemplated in the second paragraph of article 187, according to where the appeal from the judgment would lie if it had been rendered in the district where proceedings were instituted”), 316 (2 nd par.) |
| 1987, c. 97 | An Act respecting truck transportation 1988-01-13 ss. 1-9, 11-13, 16-50, 52-62, 64-100, 102-130 1988-06-30 ss. 10, 14, 15, 51, 63 1989-02-01 s. 101 |
| 1987, c. 103 | An Act respecting horse racing 1988-03-31 ss. 1-144 |
| 1987, c. 141 | An Act respecting Les Clairvoyants, Compagnie Mutuelle d’Assurance de Dommages 1988-04-15 ss. 1-14 |
| 1988, c. 3 | An Act to amend the Act respecting farm-loan insurance and forestry-loan insurance 1988-08-11 ss. 1-14 |
| 1988, c. 6 | An Act respecting the Conseil de la famille 1988-09-28 ss. 1-30 |
| 1988, c. 8 | An Act respecting the Régie des télécommunications 1988-11-09 ss. 1-99 |
| 1988, c. 9 | An Act to amend the Mining Act 1988-07-06 s. 48 1988-10-24 ss. 1-47, 49-66 |
| 1988, c. 14 | Roadside Advertising Act 1989-09-15 ss. 1-38 |
| 1988, c. 19 | An Act respecting municipal territorial organization 1996-09-01 s. 235 |
| 1988, c. 21 | An Act to amend the Courts of Justice Act and other legislation to establish the Court of Québec 1988-08-17 s. 74 (par. 2) 1988-08-31 ss. 1-16, 19-73, 74 (par. 1), 75-166 |

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| Reference | Title Date of coming into force |
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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 |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
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| 1988, c. 56 | An Act to amend the Code of Civil Procedure in respect of the collection of support payments 1992-01-22 s. 1 (s. 553.10) |
| 1988, c. 57 | An Act to ensure safety in guided land transport 1989-05-17 ss. 1-3, 19-22, 24-26, 28, 30-35, 37-43, 48, 69-88 2000-05-01 ss. 50-62, 63 (1 st par.), 64-68 2001-01-01 ss. 4-18, 23, 27, 29, 36, 44-47, 49 |
| 1988, c. 61 | An Act to amend the Act respecting occupational health and safety 1989-03-22 ss. 1, 2 (ss. 62.2-62.21), 3-6 1989-10-01 s. 2 (s. 62.1) |
| 1988, c. 64 | Savings and Credit Unions Act 1989-03-15 ss. 1-344, 346-447, 448 (1 st par.), 449-513, 516-572, 574-593 1990-01-01 ss. 514, 515 |
| 1988, c. 65 | An Act to amend the Jurors Act 1989-06-15 ss. 1-10 |
| 1988, c. 67 | An Act to amend the Transport Act 1989-02-08 ss. 1-6, 8-10 1990-06-01 s. 7 |
| 1988, c. 69 | An Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters 1989-12-01 ss. 8, 10, 29, 43-45, 48, 54 |
| 1988, c. 74 | An Act respecting certain aspects of the status of municipal judges 1989-05-17 s. 3 (s. 609) |
| 1988, c. 75 | An Act respecting police organization and amending the Police Act and various legislation 1989-04-26 ss. 1-13, 20, 27-34, 37-46, 91-100, 104, 135-141, 143, 144, 203, 204, 272 1990-06-27 s. 35 1990-08-31 ss. 14-19, 21-26, 236, 244-254 1990-09-01 ss. 36, 47-88, 108-134, 169-201, 205-210, 212-222, 224-235, 237-240, 242, 243, 255-271, Schedule I, Schedule II 2000-03-29 s. 202 |
| 1988, c. 84 | Education Act 1997-08-13 ss. 111, 112, 205, 207, 516-521, 523, 524, 526, 527, 530-535, 537-540 1998-01-01 ss. 262, 263, 402 |
| 1988, c. 95 | An Act respecting Laurentian Mutual Insurance 1988-12-31 ss. 1-27 |
| 1989, c. 1 | Election Act 1990-04-15 s. 1 (subpar. 4) |
| 1989, c. 7 | An Act to amend the Act to preserve agricultural land 1989-07-01 ss. 1, 4, 19 (par. 3), 20, 21, 24, 25, 26, 29, 31, 33 (1 st par.), 35 1989-08-02 ss. 3, 5-18, 19 (par. 1, 2), 22, 23, 27, 28, 30, 32, 33 (2 nd , 3 rd par.), 34 |
| 1989, c. 13 | An Act respecting the examination of complaints from customers of electricity distributors 1989-07-12 ss. 10, 23, 33 1989-09-01 ss. 1-9, 11-22, 24-32 |

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| Reference | Title Date of coming into force |
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| 1989, c. 22 | An Act to amend the Act respecting the National Assembly 1990-05-09 s. 1 |
| 1989, c. 25 | An Act to amend the Chartered Accountants Act 1990-04-15 s. 1 (par. 1) |
| 1989, c. 36 | An Act respecting school elections 1990-04-15 s. 12 (par. 4) |
| 1989, c. 38 | Supplemental Pension Plans Act 1990-09-01 ss. 89, 107-110, 244 (1 st par. (subpar. 7)), 264 (1 st par. (subpar. 3)) |
| 1989, c. 47 | An Act to amend the Automobile Insurance Act 1990-01-01 ss. 1-10, 11 (except for the words “and the amount of his indemnity” in the 2 nd par. of s. 179.3), 12-15 |
| 1989, c. 48 | An Act respecting market intermediaries 1989-07-12 ss. 30, 39, 115-135, 184-203, 210-212, 215-221, 254-256, 259-262 1989-09-20 s. 204 1989-10-01 ss. 91-114 1989-11-01 ss. 58-90, 136-160 1991-05-01 ss. 1 (def. of “market intermediary in insurance business”, “market intermediary in damage insurance” and “market intermediary in insurance of persons”), 2 (1 st par.), 14 (1 st par.) 1991-09-01 ss. 1 (definitions not in force), 2 (2 nd par.), 3-13, 14 (2 nd , 3 rd , 4 th par.), 15-25, 27, 28, 29 (except second sentence of 1 st par.), 31-38, 40-48, 161-183, 205-209, 213, 214, 222-253, 257, 258 |
| 1989, c. 51 | An Act to amend the Charter of human rights and freedoms concerning the commission and establishing the Tribunal des droits de la personne 1990-06-27 ss. 14, 15 1990-09-01 ss. 16 (ss. 100-102), 22 1990-12-10 ss. 1-13, 16 (ss. 103-133), 17-21 |
| 1989, c. 52 | An Act respecting municipal courts and amending various legislation 1991-04-01 ss. 1-66, 68-205, 207-218, Schedule I (par. 1-59, 62-130) |
| 1989, c. 54 | An Act respecting the Public Curator and amending the Civil Code and other legislative provisions 1990-04-15 ss. 1-154, 156-207 |
| 1989, c. 55 | An Act to amend the Civil Code of Québec and other legislation in order to favour economic equality between spouses 1989-07-01 ss. 1-47 |
| 1989, c. 57 | An Act to amend the Bailiffs Act 1989-09-13 ss. 1-22, 24-35, 38 1990-02-14 ss. 23, 36, 37 |
| 1989, c. 66 | An Act to amend the Act respecting electrical installations 1990-08-02 s. 12 |
| 1989, c. 114 | An Act to amend the Act to incorporate the Roberval and Saguenay Railway Company 1989-12-13 ss. 1-4 |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
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| 1990, c. 4 | An Act to amend various legislative provisions respecting the implementation of the Code of Penal Procedure 1990-10-01 ss. 1-292, 294-590, 592-743, 746-1126, 1128-1258 1993-11-01 ss. 744, 745, 1127 |
| 1990, c. 5 | An Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan 1990-09-01 ss. 1-53 |
| 1990, c. 13 | An Act respecting the marketing of agricultural, food and fish products and amending various legislation 1990-09-12 ss. 1-229 |
| 1990, c. 29 | An Act respecting adoption and amending the Civil Code of Québec, the Code of Civil Procedure and the Youth Protection Act 1990-09-24 ss. 1-16 |
| 1990, c. 32 | An Act to amend various legislative provisions respecting the pension plans of the public and parapublic sectors 1990-09-01 s. 46 (par. 2) |
| 1990, c. 38 | An Act to amend the Act respecting the Ministère des Transports 1991-04-01 ss. 1-3 |
| 1990, c. 41 | An Act respecting the Conseil métropolitain de transport en commun and amending various legislation 1994-07-20 ss. 72, 82, 86-97, 99 |
| 1990, c. 54 | An Act to amend the Act respecting the Barreau du Québec 1991-09-30 ss. 2, 78, 81 1994-01-06 s. 43 |
| 1990, c. 60 | An Act to amend the Retail Sales Tax Act and other fiscal legislation 1991-01-01 ss. 1-63 |
| 1990, c. 64 | An Act respecting the Ministère des Forêts 1991-01-30 ss. 1-43 |
| 1990, c. 71 | An Act to repeal the Act respecting the Agence québécoise de valorisation industrielle de la recherche 1991-04-01 ss. 1-6 |
| 1990, c. 75 | An Act to amend the Pharmacy Act 1998-07-01 ss. 1-10 |
| 1990, c. 77 | An Act to amend the Securities Act 1991-03-15 ss. 1, 2, 5-10, 12-28, 31-58 1991-08-01 ss. 4, 29 1992-04-15 s. 30 |
| 1990, c. 78 | An Act to amend the Education Act and the Act respecting private education 1997-08-13 s. 18 |
| 1990, c. 80 | An Act to amend the Agricultural Products, Marine Products and Food Act 1992-01-01 s. 5 (par. 2, subpar. <i>m</i> and <i>n</i>) |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|---|
| 1990, c. 81 | An Act to amend the Act respecting the Société québécoise d'initiatives agro-alimentaires 1991-03-15 ss. 1-3 |
| 1990, c. 82 | An Act to amend the Act respecting transportation by taxi 1991-05-01 ss. 2 (par. 2), 6, 7, 12 (par. 4), 13 |
| 1990, c. 83 | An Act to amend the Highway Safety Code and other legislative provisions 1991-02-01 ss. 2 (par. 1, 2, 4-7), 15-17, 20-23, 25, 48, 49, 62, 67, 92, 94, 96-111, 113-128, 130-138, 141-147, 149, 150, 158, 161, 163, 164, 167-171, 172 (ss. 473, 473.1), 173-186, 188, 189, 191-195, 203, 205, 207, 211, 212, 218, 224, 232, 235, 238, 240, 254 1991-11-13 ss. 209, 213 1991-11-14 ss. 3-6, 8-11, 13, 14, 18, 19, 24, 26-29, 31-34, 36, 37 (par. 2), 43 (par. 1), 44-47, 51 (par. 1), 52, 53 (par. 1, 3), 54, 56, 60, 61, 69, 70, 75-79, 81-85, 87-91, 93, 95, 214 (par. 1), 216 (s. 553 (1 st par.)), 217 (par. 1), 220 (par. 1), 226 (par. 1-11), 227 (par. 1, 2, 4, 6, 9), 227 (par. 3 concerning par. 6 and 6.4 of s. 619), 228, 231, 242 (par. 1), 244-250, 261, 262 1999-08-01 s. 241 (as regards s. 645.3 of the Highway Safety Code (R.S.Q., chapter C-24.2)) 2000-01-27 s. 140 (par. 1, 3) |
| 1990, c. 86 | An Act to amend the Act respecting insurance and other legislation 1991-03-15 ss. 1-5, 6 (par. 2), 7, 12, 14 (ss. 93.154-93.154.3), 16 (ss. 93.238-93.238.3), 20, 22-35, 38, 39 (ss. 285.1-285.3, 285.5-285.11, 285.17-285.26), 45-56, 61, 63, 64 1991-07-01 ss. 6 (par. 1), 8-11, 13, 14 (s. 93.154.4), 15, 16 (s. 93.238.4), 17-19, 21, 36, 37, 39 (ss. 285.4, 285.12-285.16), 40-44, 57-60, 62 |
| 1990, c. 88 | An Act to again amend the Financial Administration Act 1991-01-16 s. 2 1991-04-24 s. 1 |
| 1990, c. 91 | An Act to amend the Charter of the city of Québec 1990-10-01 s. 12 |
| 1990, c. 98 | An Act respecting The Laurentian Mutual Management Corporation and The Laurentian Life Insurance Company Inc. 1991-01-01 ss. 1-31 |
| 1991, c. 13 | An Act to amend the Act respecting the Québec Pension Plan and other legislation 1991-10-25 ss. 1-7 |
| 1991, c. 15 | An Act to amend the Fuel Tax Act 1991-09-01 ss. 1 (par. 3, 4, 6 to the extent that s. 23 of the Fuel Tax Act (R.S.Q., chapter T-1), as enacted by s. 10, applies to an importer, 7, 8 to the extent that the abovementioned s. 23, as enacted by s. 10, applies to a refiner, 9 to the extent that par. 10 uses the word "vehicle", and par. 10 except, with respect to par. 10, to the extent that the abovementioned s. 23, as enacted by s. 10, applies to a motor vehicle), 8 (par. 1, 2, 4), 10 to the extent that it enacts ss. 23, 23.1, 25, 28 excluding the words "or to a wholesale dealer who does not hold a collection officer's permit required by section 27", 30 excluding: in that part preceding subparagraph a of the first paragraph, the words "or a permit, or refuse to renew the permit"; in subparagraph c of the first paragraph, the words "or a permit"; subparagraph g of the first paragraph; in subparagraph h of the first paragraph, the words "a permit or"; in subparagraph i of the first paragraph, the words "permit or"; in the second paragraph, the words "or the permit"; s. 31.1 excluding, in the first paragraph, the words "or of a permit"; s. 31.2 excluding: in the first paragraph, the words "or permit"; |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|--|
| 1991, c. 15 | An Act to amend the Fuel Tax Act – <i>Cont'd</i> in the fifth paragraph, the words “or permit”; s. 31.3, s. 31.4 excluding the words “or permit” and s. 31.5 excluding, in the first paragraph, the words “or permit” of the Fuel Tax Act (R.S.Q., chapter T-1), and s. 20 to the extent that it enacts s. 43.2 of the Fuel Tax Act (R.S.Q., chapter T-1) |
| | 1992-04-01 ss. 1 (except par. 3, 4 and 6-10, to the extent that they were put into force by O.C. 1205-91), 2-7, 8 (par. 3), 9, 10 (except ss. 23, 23.1, 25, 28, 30 and 31.1-31.5 of R.S.Q., chapter T-1 that it enacts, to the extent that they were put into force by O.C. 1205-91), 11-19, 20 (except s. 43.2 of R.S.Q., chapter T-1 that it enacts), 21-34 |
| 1991, c. 16 | An Act to amend the Tobacco Tax Act |
| | 1991-10-09 ss. 1, where it replaces or enacts the definitions of the words: “manufacturer”, “package” and “tobacco”, but to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, uses the words “package” and “tobacco”; “retail vendor” to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, and s. 17.10 of the Tobacco Tax Act (R.S.Q., chapter I-2), as enacted by s. 21, apply to a retail vendor; “retail sale” to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, applies to a retail sale, 7, 14 to the extent that it enacts that part preceding par. <i>a</i> and par. <i>b</i> and <i>e</i> of s. 14.2 of the Tobacco Tax Act (R.S.Q., chapter I-2), and s. 21 to the extent that it enacts ss. 17.10 and 17.11 of the Tobacco Tax Act (R.S.Q., chapter I-2) |
| | 1992-03-01 ss. 1 (except the definitions of the words “manufacturer”, “package”, “tobacco”, “retail vendor” and “retail sale”), 2-6, 8-13, 14 (except for that part preceding par. <i>a</i> , <i>b</i> and <i>e</i> of s. 14.2), 15-20, 21 (except for ss. 17.10 and 17.11), 22-24 |
| 1991, c. 20 | An Act to repeal the Stamp Act and amending various legislative provisions |
| | 1992-05-01 ss. 1-11 |
| 1991, c. 21 | An Act to amend the Cinema Act |
| | 1991-09-18 s. 52 (s. 168 (1 st par. (subpar. 2), 2 nd par.)) |
| | 1991-10-22 ss. 6-9, 28, 29 |
| | 1992-01-01 ss. 2-5, 10, 11, 14 (ss. 83, 83.1) |
| | 1992-04-01 ss. 14 (s. 81), 15 (ss. 86, 86.1) |
| | 1992-06-15 ss. 1, 12, 13, 14 (ss. 82, 82.1), 15 (ss. 85, 86.2), 16-27, 30-51, 52 (ss. 167, 168 (1 st par. (subpar. 1, 3-11))), 53-62 |
| 1991, c. 23 | An Act to amend the Mining Act |
| | 1991-11-14 ss. 1, 2, 3, 5, 8 |
| | 1995-03-09 ss. 4, 6, 7, 9, 10 |
| 1991, c. 24 | An Act to amend the Consumer Protection Act |
| | 1992-05-15 ss. 14, 15, 18 |
| | 1992-06-30 ss. 1-13, 16, 17, 19 |
| 1991, c. 26 | An Act to amend various legislative provisions respecting the establishment of the register fund of the Ministère de la Justice |
| | 1992-01-01 ss. 1-7 |
| 1991, c. 28 | An Act respecting the energy efficiency of electrical or hydrocarbon-fuelled appliances |
| | 1992-10-01 ss. 1-19 |
| 1991, c. 33 | An Act to amend the amount of fines in various legislation |
| | 1991-11-15 ss. 1-145 |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|--|
| 1991, c. 37 | <p>Real Estate Brokerage Act</p> <p>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</p> <p>1993-05-17 ss. 178-181</p> <p>1993-12-15 s. 184</p> <p>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</p> <p>1994-08-01 s. 79</p> |
| 1991, c. 42 | <p>An Act respecting health services and social services and amending various legislation</p> <p>1992-06-17 ss. 478 (assistance to victims of violence), 479, 480, 481, 482, 484</p> <p>1992-07-01 s. 148 (2nd, 3rd, 4th par.)</p> <p>1992-08-01 ss. 571, 572, 583</p> <p>1992-09-30 ss. 559, 560, 569, 574 (par. 1), 577 (par. 1), 581 (par. 1, 2, 3), 592</p> <p>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</p> <p>1993-01-20 ss. 588, 590</p> <p>1993-04-01 ss. 259 (1st sentence), 568</p> <p>1993-09-01 s. 564</p> <p>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</p> |
| 1991, c. 43 | <p>An Act to amend the Act to promote the parole of inmates and the Act respecting probation and houses of detention</p> <p>1992-04-01 ss. 1, 2</p> <p>1992-06-15 ss. 3-23</p> |
| 1991, c. 49 | <p>An Act to amend the Tourist Establishments Act</p> <p>1993-11-10 ss. 1, 4 (par. 2), 10 (par. 1, 6), 12, 13</p> |
| 1991, c. 51 | <p>An Act to amend the Act respecting liquor permits and the Act respecting the Société des alcools du Québec</p> <p>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</p> <p>1992-05-20 s. 20</p> <p>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</p> |
| 1991, c. 53 | <p>An Act to repeal the Act to ensure continuity of electrical service by Hydro-Québec</p> <p>1992-04-15 s. 1</p> |
| 1991, c. 58 | <p>An Act to amend the Automobile Insurance Act and the Act to amend the Automobile Insurance Act and other legislation</p> <p>1993-07-01 s. 14</p> |
| 1991, c. 59 | <p>An Act to amend the Transport Act</p> <p>1993-05-31 s. 4</p> |
| 1991, c. 62 | <p>An Act to amend the Act respecting the Société d'habitation du Québec and other legislation</p> <p>1993-07-07 ss. 3, 6, 7</p> |
| 1991, c. 64 | <p>Civil Code of Québec</p> <p>1994-01-01 ss. 1-3168</p> |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|---|
| 1991, c. 72 | An Act to amend the Act respecting the Ministère des Approvisionnements et Services and other legislation 1992-04-01 ss. 4 (par. 2 to the extent that it concerns the mail and messenger services fund) (par. 3 relating to the supplies and services fund to the extent that it concerns goods supplied by the General Purchasing Director), 15 1992-04-01 ss. 4 (par. 1, 3 with respect to the provisions not affected by O.C. 305-92), 16 1993-08-18 ss. 1 (ss. 7.2-7.5), 18 |
| 1991, c. 73 | An Act to amend the Financial Administration Act and other legislation 1993-08-18 ss. 1-13 |
| 1991, c. 74 | An Act to amend the Building Act and other legislation 1995-09-01 ss. 68 (par. 5) (in any respect other than the qualification of contractors and owner-builders), 70 (par. 2) (in any respect other than the qualification of contractors and owner-builders) 1997-01-15 ss. 72 (par. 2), 73 (par. 2) 2000-11-07 ss. 2 (in all respects other than the qualification of contractors and owner-builders), 3, 5, 6, 8, 9 (to the extent that it enacts section 11.1 of the Building Act (R.S.Q., chapter B-1.1) in all respects other than the qualification of contractors and owner-builders), 10-12, 14, 15, 52-55, 56 (to the extent that it enacts sections 128.1, 128.4 (with regard to the revocation of the recognition of a person referred to in section 16 of the Act), 128.5 and 128.6 of the Building Act), 60, 61, 93 (par. 1, 2), 97, 98, 100 (in all respects other than the qualification of contractors and owner-builders), 116 (to the extent that it replaces section 282 of the Building Act with regard to buildings and facilities intended for public use to which Chapter I of the Building Code approved by Order in Council 953-2000 dated 26 July 2000 applies and to the extent that it replaces section 283 of the Building Act in all respects) and section 169 to the extent that it refers to sections 20, 26, 27, 33, 34, 113, 114, 116, 119, 123-128, 132-134, 139 of the Building Act 2002-10-01 ss. 16, 17, 20-23, 24 (to the extent that it refers to ss. 37-37.4, 38.1 and 39 of the Building Act (R.S.Q., chapter B-1.1)), 50, 51, 56 (to the extent that it enacts ss. 128.3, 128.4 (with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act) 2003-01-01 s. 13 (with regard to electrical installations to which Chapter V of the Construction Code approved by Order in Council 961-2002 dated 21 August 2002 applies) 2004-10-21 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to mechanical lifts and with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies) 2005-02-17 s. 24 (to the extent that it refers to s. 38 of the Building Act (R.S.Q., chapter B-1.1)) 2006-01-01 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies) 2006-06-21 s. 116 (with regard to public baths) 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 |

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| Reference | Title Date of coming into force |
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| 1991, c. 84 | An Act to amend the Charter of the city of Québec 1994-04-15 ss. 39-41, 43, 45 (s. 601 <i>b</i> (1 st par.)), 47 |
| 1991, c. 85 | An Act to amend the charter of the city of Longueuil 1993-05-31 ss. 1-3 |
| 1991, c. 87 | An Act respecting the city of Saint-Hubert 1993-05-01 s. 48 |
| 1991, c. 106 | An Act respecting Aéroports de Montréal 1992-08-29 ss. 1-7 |
| 1992, c. 5 | An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration 1992-05-19 ss. 1-12 |
| 1992, c. 11 | An Act to amend the Act respecting industrial accidents and occupational diseases, the Act respecting occupational health and safety and the Health Insurance Act 1992-09-23 ss. 29, 30, 44 (par. 3), 45, 83 1992-10-01 ss. 4, 8 (par. 1, 3), 32 (par. 1), 40, 43, 44 (par. 1), 48, 65-69, 71 (s. 176.7.1), 72-74, 75 (ss. 176.16, 176.16.1 (1 st par.)), 76, 84, 86 1992-10-28 ss. 49-64, 88, 89 1992-11-01 ss. 1-3, 5-7, 10-28, 31, 32 (par. 2), 33-39, 41, 42, 44 (par. 2), 46, 47, 70, 71 (ss. 176.7.2, 176.7.3, 176.7.4), 75 (s. 176.16.1 (2 nd par.)), 77, 78, 80-82, 85, 87 |
| 1992, c. 17 | An Act to amend the Act respecting the Société des alcools du Québec and other legislation 1992-06-30 ss. 1-20 |
| 1992, c. 18 | An Act to amend the Financial Administration Act and the Act respecting municipal debts and loans 1992-08-19 ss. 1-6 |
| 1992, c. 20 | An Act to amend the Courts of Justice Act and to make various provisions respecting the establishment of the judicial district of Laval 1992-08-31 ss. 1-11 |
| 1992, c. 21 | An Act to amend various legislative provisions concerning the application of the Act respecting health services and social services and amending various legislation 1992-09-30 ss. 104, 381 1992-10-01 ss. 2-9, 17-20, 22-40, 46-52, 56, 59-61, 68 (ss. 619.2-619.4, 619.8-619.15, 619.18-619.46, 619.48-619.68), 69-77, 79-81, 83-100, 101 (par. 1, 2, 4), 102, 103, 106-110, 114, 116-299, 300 (par. 1, 2), 311 (par. 1), 320 (par. 2), 322, 327 (par. 1), 328, 329 (par. 2), 330, 333-364, 370-375 1993-04-28 s. 68 (s. 619.27 (2 nd par.); date of application) 1993-04-28 ss. 78, 82, 300 (par. 3, 4), 301-310, 311 (par. 2), 312-319, 320 (par. 1), 321, 323-326, 327 (par. 2), 329 (par. 1), 331, 332 1993-05-01 s. 68 (s. 619.13 (1 st par.)) 1993-07-01 ss. 268-273 1993-09-01 s. 113 |
| 1992, c. 24 | An Act to amend various legislative provisions concerning regional affairs 1993-04-01 s. 7 (Note: Section 6 repealing the Act respecting the Office de planification et de développement du Québec (R.S.Q., chapter O-3) comes into force on 1 April 1993, by virtue of the same Order in Council) |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
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| 1992, c. 32 | An Act respecting the Société de financement agricole and amending other legislative provisions 1993-06-17 ss. 1-52 |
| 1992, c. 44 | An Act respecting the Société québécoise de développement de la main-d'œuvre 1992-09-01 ss. 1-15, 47-54, 67-69, 71 (par. 2), 73 (par. 2), 74, 81, 95, 96 1993-03-24 ss. 21, 23, 30, 39, 77, 78 (1 st par.), 84-91, 94 1993-04-01 ss. 16-20, 22, 24-29, 31-38, 40-46, 55-66, 70, 71 (par. 1), 72, 73 (par. 1), 75, 76, 78 (2 nd par.), 79, 80, 82, 83, 92, 93 |
| 1992, c. 50 | An Act to amend the Financial Administration Act and the Act respecting the Ministère des Approvisionnements et Services 1993-08-18 ss. 1-3 |
| 1992, c. 56 | An Act to amend the Environment Quality Act 1993-02-15 s. 14 |
| 1992, c. 57 | An Act respecting the implementation of the reform of the Civil Code 1994-01-01 ss. 1-716, 719 |
| 1992, c. 61 | An Act respecting the implementation of certain provisions of the Code of Penal Procedure and amending various legislative provisions 1993-11-01 ss. 1-8, 10-25, 27-34, 36-40, 43, 44, 47-49, 51-54, 56, 58, 60-64, 67, 71, 75-88, 91, 93-99, 101-128, 131-168, 171-174, 178-193, 195-197, 200, 201, 204, 205, 207-210, 213, 216, 218-234, 237, 239-245, 248, 250-253, 255-260, 262, 264, 266, 267, 269-273, 276, 277, 279, 280, 282, 283, 285-293, 295-301, 303, 304, 309-316, 319, 320, 322-325, 328-330, 332, 334-344, 346-348, 350, 351, 353-376, 378, 380-382, 384-387, 389-392, 396, 397, 399, 400, 402-404, 407-412, 414-416, 418-422, 424-426, 428-439, 443-446, 449-456, 458-467, 471-474, 476-479, 483-490, 492, 496-498, 500-506, 508-510, 514-516, 518, 520-525, 527, 528, 530-533, 535-538, 540, 542-544, 546-550, 552, 553, 555-560, 562, 565, 566, 568-570, 572-582, 584, 586, 587, 589, 591, 593-597, 600-608, 610-620, 622-624, 626-639, 641-645, 647-656, 658, 662-678, 680-690, 692-699, 701-704 |
| 1992, c. 63 | An Act to amend the Code of Civil Procedure with respect to the recovery of small claims 1993-11-01 ss. 1-20 |
| 1992, c. 64 | An Act respecting the Conseil des aînés 1993-10-27 ss. 1-24 |
| 1992, c. 66 | An Act respecting the Conseil des arts et des lettres du Québec 1993-07-07 ss. 1-50 |
| 1993, c. 1 | An Act to amend the Code of Civil Procedure regarding family mediation 1997-05-01 s. 4 (to the extent that that section enacts the first sentence of a. 827.2 of the Code of Civil Procedure) |
| 1993, c. 3 | An Act to amend the Act respecting land use planning and development and other legislative provisions 1997-04-16 s. 31 (par. 3) |
| 1993, c. 12 | An Act to amend the Act respecting transportation by taxi 1996-01-01 ss. 2, 4, 24 (ss. 90.6, 91.1), 27 |

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| Reference | Title Date of coming into force |
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| 1993, c. 17 | An Act respecting the protection of personal information in the private sector 1994-01-01 ss. 1-4, 10-21, 22 (1 st par. (subpar. 1, 3), 2 nd par.), 23 (1 st par.), 27-114 1994-07-01 ss. 5-9, 22 (1 st par. (subpar. 2)), 23 (2 nd par.), 24-26 |
| 1993, c. 18 | An Act to amend the Animal Health Protection Act 2004-12-08 ss. 6-8 |
| 1993, c. 21 | An Act to amend the Agricultural Products, Marine Products and Food Act and to repeal the Act respecting the bread trade 1993-11-10 ss. 2, 4 |
| 1993, c. 22 | An Act to amend the Tourist Establishments Act and to repeal certain legislative provisions 1993-11-10 ss. 1-7 |
| 1993, c. 23 | An Act to amend the Financial Administration Act, the Act respecting the Ministère des Approvisionnements et Services and other legislative provisions 1993-08-18 ss. 1-9 |
| 1993, c. 25 | An Act to amend the General and Vocational Colleges Act and other legislative provisions 1993-07-14 s. 11 (s. 18 (3 rd par. (subpar. e))) 1993-08-31 s. 11 (s. 18 (4 th par.)) |
| 1993, c. 26 | An Act respecting the Commission d'évaluation de l'enseignement collégial and amending certain legislative provisions 1993-07-14 ss. 1-30, 31 (par. 2, 3, 4), 32-48 1993-08-31 s. 31 (par. 1) |
| 1993, c. 29 | An Act to amend the Act respecting Attorney General's prosecutors 1993-08-11 s. 3 |
| 1993, c. 30 | An Act to amend the Code of Civil Procedure and the Charter of human rights and freedoms 1994-01-01 ss. 2-4, 6-8, 10-16, 18 |
| 1993, c. 34 | An Act respecting the Société du Centre des congrès de Québec 1994-05-30 s. 32 |
| 1993, c. 37 | An Act respecting the conditions of employment in the public sector and the municipal sector 1993-09-15 ss. 1-19, 26, 27, 29-39, 43-55, 57 1993-10-01 ss. 20-25, 28, 40-42, 56 |
| 1993, c. 38 | An Act to amend the Professional Code and the Nurses Act 1993-09-15 ss. 2 (par. 20), 3 (par. 2), 5 (par. 1), 7 |
| 1993, c. 39 | An Act respecting the Régie des alcools, des courses et des jeux and amending various legislative provisions 1993-07-14 ss. 1-22, 23 (par. 1, 2, 4, 5, 6), 24, 25 (par. 1, 2, 3, 7), 26-40, 48-55, 56 (ss. 52.1-52.11, 52.13-52.15), 57-75, 77-97, 100 (1 st par.), 101, 102, 104-107, 109-111, 114-117 1993-10-27 ss. 23 (par. 3), 25 (par. 4, 5, 6), 41-47, 76, 98, 99, 100 (2 nd par.), 103, 108 |
| 1993, c. 40 | An Act to amend the Charter of the French language 1993-12-22 ss. 1-69 |

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| Reference | Title Date of coming into force |
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| 1993, c. 42 | An Act to amend the Highway Safety Code 1993-09-01 ss. 1-28, 30-32 1993-11-01 s. 29 |
| 1993, c. 45 | An Act to amend the Supplemental Pension Plans Act 1998-02-25 s. 1 |
| 1993, c. 48 | An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons 1993-12-15 ss. 58-60, 63-65, 97-99, 537-539 1994-01-01 ss. 1-57, 61, 62, 66-96, 100-519, 521-526, 528-536 1994-07-01 ss. 520, 527 |
| 1993, c. 49 | An Act to amend the Act respecting the Société québécoise d'initiatives agro-alimentaires 1994-01-01 ss. 1-5, 7-12 1994-04-27 s. 6 |
| 1993, c. 55 | An Act to amend the Forest Act and to repeal various legislative provisions 1994-05-04 s. 30 (par. 1) 1994-09-07 ss. 27, 30 (par. 2) |
| 1993, c. 58 | An Act to amend the Act respecting health services and social services 1995-04-01 s. 1 (ss. 530.40, 530.41) 1995-05-01 s. 1 (ss. 530.1-530.10, 530.16, 530.18, 530.20-530.24, 530.27-530.29, 530.31-530.39, 530.42) |
| 1993, c. 61 | An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions 1994-01-01 ss. 11 (par. 1), 89, 90 1994-07-01 ss. 1 (par. 3, 5, 7), 19, 21-33, 35, 40, 43-47, 57 (par. 1, 2) 1995-01-01 ss. 1 (par. 4, 6, 8, 9), 4 (par. 1, 2, 4), 6, 11 (par. 3), 13-18, 20, 34, 36-39, 41, 42, 51, 52, 53 (par. 1) [except for the amendment concerning the second paragraph of the section it amends], 53 (par. 2), 54, 55, 58, 61, 62, 79 1999-01-20 ss. 11 (par. 2), 48, 49, 50, 53 (par. 1, for the amendment concerning the second paragraph of the section it amends), 53 (par. 3), 59, 60 |
| 1993, c. 70 | An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration 1994-10-31 ss. 2, 3 (par. 2), 4, 6, 10, 11 (par. 4, 10) 1996-10-01 ss. 11 (par. 1), 12 2006-09-13 ss. 5, 11 (par. 6) |
| 1993, c. 71 | An Act to amend the Act respecting the Régie des alcools, des courses et des jeux and various Acts concerning the activities under its supervision 1994-02-03 provisions concerning the activities under the supervision of the Régie 1994-10-01 provisions respecting the renewal of amusement machine licences or registrations and the revocation of such licences or registrations |
| 1993, c. 72 | An Act to amend the Code of Civil Procedure and various legislative provisions 1995-05-11 ss. 17, 18, 19 |
| 1993, c. 77 | An Act to amend the Pesticides Act 1997-04-23 ss. 1-8, 10 (in respect of the repeal of s. 108 of R.S.Q., chapter P-9.3), 12, 13 |

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| Reference | Title Date of coming into force |
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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 (2 nd par.), 14-16, 19-27, 52-54, 56-75, 77-80, 83-88, 96-98 2007-09-01 ss. 31-36, 40-46 2007-12-01 ss. 37-39, 47-51 |
| 1994, c. 21 | An Act respecting the Société de développement des entreprises culturelles 1994-10-19 ss. 1-16, 28, 29 (1 st par. (subpar. 1)), 30 (1 st par.), 40, 41, 65 1995-04-01 ss. 17-27, 29 (1 st par. (subpar. 2), 2 nd par.), 30 (2 nd , 3 rd par.), 31-39, 42-64 |
| 1994, c. 23 | An Act to amend the Act respecting health services and social services and other legislative provisions 1995-05-01 ss. 4, 6, 8-15, 17-21, 23 |
| 1994, c. 24 | An Act to amend the Supplemental Pension Plans Act 1995-08-17 s. 7 1995-12-31 ss. 13, 14 |
| 1994, c. 28 | An Act to amend the Code of Civil Procedure 1995-10-01 ss. 1-26, 28-42 |
| 1994, c. 30 | An Act to amend the Act respecting municipal taxation and other legislative provisions 1994-12-15 ss. 8, 29-32, 36, 41 (par. 2, 3), 42, 55 (par. 1, 2), 57, 83 |
| 1994, c. 35 | An Act to amend the Youth Protection Act 1994-09-01 ss. 1-43, 45-51, 52 (par. 1), 54-60, 61 (par. 1, 2), 62-67, 70 1995-09-28 ss. 44, 61 (par. 3) |
| 1994, c. 37 | An Act respecting acupuncture 1994-10-15 ss. 46-50 1995-07-01 ss. 2, 5, 8-20, 22-25, 28-33, 36-45 |
| 1994, c. 40 | An Act to amend the Professional Code and other Acts respecting the professions 1994-10-15 ss. 1-199, 200 (except where it repeals ss. 10 (par. <i>b, c, d, f</i>), 11 of the Architects Act (R.S.Q., chapter A-21)), 201-207, 208 (par. 1), 209-211, 212 (except where it repeals s. 37 (1 st par. (subpar. <i>c, d, e, f, g, h</i>), 2 nd par.) of the Land Surveyors Act (R.S.Q., chapter A-23)), 213-237, 238 (except where it repeals s. 43 (1 st par. (subpar. <i>d</i>)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 239-243, 244 (except where it repeals ss. 50 (1 st par. (subpar. <i>b, c, d</i>)), 51, 54 of the Act respecting the Barreau du Québec), 245-277, 279-293, 294 (except where it repeals ss. 21 (1 st par., 2 nd par. except the words “, provided that they are Canadian citizens or comply with section 44 of the Professional Code (chapter C-26)”), 22 (1 st par., 2 nd par. (subpar. <i>a, c, d, e</i>)) of the Chartered Accountants Act (R.S.Q., chapter C-48)), 295-342, 343 (except where it repeals ss. 14, 15 (subsect. 2, except the words “any Canadian citizen and any candidate who fulfils the conditions prescribed by section 44 of the Professional Code”) of the Engineers Act (R.S.Q., chapter I-9)), 344, 345 (except where it repeals s. 17 (1 st par., except the word “Canadian”) of the Engineers Act), 346-405, 406 (except where it repeals ss. 107-112, 113 (par. <i>c, d, e</i>), 114, 118 of the Notarial Act (R.S.Q., chapter N-2)), 407-435, 437-470 1995-11-30 s. 406 (where it repeals ss. 107-112, 113 (par. <i>c, d, e</i>), 114, 118 of the Notarial Act (R.S.Q., chapter N-2)) 1996-07-04 ss. 238 (where it repeals s. 43 (1 st par. (subpar. <i>d</i>)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 244 (where it repeals ss. 50 (1 st par. (subpar. <i>b, c, d</i>)), 51, 54 of the Act respecting the Barreau du Québec) |

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| Reference | Title Date of coming into force |
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| 1994, c. 40 | An Act to amend the Professional Code and other Acts respecting the professions – <i>Cont'd</i> 1998-07-01 s. 436 (s. 37.1 of the Pharmacy Act (R.S.Q., chapter P-10)) 2002-03-27 ss. 343 (where it repeals ss. 14, 15 (subsect. 2, except the words “any Canadian citizen and any candidate who fulfils the conditions prescribed by section 44 of the Professional Code”) of the Engineers Act (R.S.Q., chapter I-9)), 345 (where it repeals s. 17 (1 st par., except the word “Canadian”) of the Engineers Act) 2011-01-06 ss. 208 (par. 2), 212 (insofar as it repeals s. 37 (1 st par. (subpar. c, d, e, f, g, h), 2 nd par.) of the Land Surveyors Act (R.S.Q., chapter A-23)) |
| 1994, c. 41 | An Act to amend the Environment Quality Act and other legislative provisions 1996-06-01 s. 21 |
| 1995, c. 5 | An Act to amend the Hydro-Québec Act 1995-04-03 ss. 1-9 |
| 1995, c. 6 | An Act to again amend the Highway Safety Code 1995-04-12 s. 16 1995-04-24 ss. 1-15 |
| 1995, c. 8 | An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions 1995-06-28 ss. 5, 6, 51-53 |
| 1995, c. 9 | An Act to amend the Act respecting the Caisse de dépôt et placement du Québec 1995-03-31 ss. 1-9 |
| 1995, c. 12 | An Act to amend the Police Act and the Act respecting police organization as regards Native police 1995-04-05 ss. 1-5 |
| 1995, c. 18 | An Act to facilitate the payment of support 1995-12-01 ss. 1-79, 81 (where the collector of support payments is charged with compulsory execution of a judgment awarding support), 82-84, 86, 89-95, 96 (where the collector of support payments is charged with compulsory execution of a judgment awarding support), 99 (except for 1 st par. (subpar. 1)), 101 1996-05-16 ss. 81 and 96 (where the collector of support is charged with compulsory execution of a judgment awarding support), 97, 98, 99 (1 st par. (subpar. 1)) 1997-04-01 ss. 80, 85, 87, 88, 100 |
| 1995, c. 23 | An Act to establish the permanent list of electors and amending the Election Act and other legislative provisions 1996-05-01 ss. 12 (where it enacts sections 40.2, 40.3 and 40.4 except, in the 3 rd line of the 1 st par., the words “by electors and on the basis of the information transmitted” and except, in the 2 nd and 3 rd lines of the 2 nd par., the words “or by the person responsible for a municipal poll”, 40.7-40.9, 40.11, 40.12, 40.39-40.42), 91 1997-05-31 ss. 12 (where it enacts sections 40.1, 40.4 (in the 3 rd line of the 1 st par., the words “by electors and on the basis of the information transmitted”), 40.5, 40.6), 51, and the amendment appearing in the schedule opposite s. 570 1997-06-01 ss. 12 (where it enacts sections 40.4 (in the 2 nd and 3 rd lines of the 2 nd par., the words “or by the person responsible for a municipal poll”), 40.10), 57-76, 84-90 1997-10-15 ss. 77, 78, 79 (where it enacts s. 39), 80-83 |

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| Reference | Title Date of coming into force |
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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, 1 st sentence)), 10,11 1997-08-20 ss. 3 (par. 1), 9 (the second sentence of s. 302 of the Consumer Protection Act (R.S.Q., chapter P-40.1) enacted by s. 9) |
| 1995, c. 39 | An Act to amend the Code of Civil Procedure and the Act respecting the Régie du logement 1995-09-01 ss. 1-22 |
| 1995, c. 41 | Court Bailiffs Act 1995-10-01 ss. 1-37 |
| 1995, c. 51 | An Act to amend the Code of Penal Procedure and other legislative provisions 1996-03-01 ss. 1, 3, 5, 7-9, 12, 13 (par. 2, 3, 4, 5), 15, 16, 19, 20, 22, 27, 31, 33-45, 47-49 1996-07-15 ss. 4, 17, 23, 24 1997-10-01 ss. 6 (s. 62.1 (1 st par.) of the Code of Penal Procedure), 18, 21, 32 |
| 1995, c. 55 | An Act to amend the Act respecting the Québec Pension Plan and the Automobile Insurance Act 1996-06-01 ss. 1-9 |
| 1995, c. 61 | An Act to amend the Act respecting the Régie du logement and the Civil Code of Québec 1996-09-01 ss. 1, 2 |
| 1995, c. 67 | An Act to amend the Cooperatives Act and other legislative provisions 1997-02-14 ss. 1-149, 151-201 |
| 1995, c. 69 | An Act to amend the Act respecting income security and other legislative provisions 1996-03-01 ss. 10, 14, 21, 26 1996-04-01 ss. 3-7, 9, 17, 23, 25 1996-04-01 ss. 1 (par. 2), 20 (par. 2, 6), 24 1996-07-18 ss. 11, 20 (par. 4 and 7 [but solely in respect of s. 91 (subpar. 24.1 of 1 st par.) of the Act respecting income security]) 1996-07-18 s. 20 (par. 7 [in respect of s. 91 (subpar. 23 and 24 of 1 st par.) of the Act respecting income security]) 1996-08-01 ss. 1 (par. 1), 20 (par. 1) 1996-10-01 ss. 18, 20 (par. 4 [but solely in respect of s. 91 (subpar. 24.2 of 1 st par.) of the Act respecting income security]) 1997-01-01 ss. 12, 13, 20 (par. 5, 8, 9) |
| 1996, c. 6 | An Act respecting the implementation of international trade agreements 1996-07-10 ss. 1-10 |
| 1996, c. 8 | An Act to amend the Act respecting lotteries, publicity contests and amusement machines in respect of international cruise ships 1999-09-08 s. 1 |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|---|
| 1996, c. 18 | An Act to amend the Act respecting the conservation and development of wildlife 1998-04-29 s. 7 |
| 1996, c. 20 | An Act respecting the Société de télédiffusion du Québec and amending the Act respecting educational programming and other legislative provisions 1996-12-18 ss. 1-41 |
| 1996, c. 21 | An Act respecting the Ministère des Relations avec les citoyens et de l'Immigration and amending other legislative provisions 1996-09-04 ss. 1-74 |
| 1996, c. 23 | An Act to amend the Legal Aid Act 1996-07-17 s. 59 1996-08-28 ss. 42, 43 1996-09-26 ss. 1-5, 6 (ss. 4, 4.1, 4.4-4.13), 7-41, 44-58, 60 1997-01-01 s. 6 (ss. 4.2, 4.3) |
| 1996, c. 24 | An Act to amend the Act respecting the Société de récupération, d'exploitation et de développement forestiers du Québec 1996-11-13 s. 8 |
| 1996, c. 26 | An Act to amend the Act to preserve agricultural land and other legislative provisions in order to promote the preservation of agricultural activities 1997-06-20 ss. 1-89 |
| 1996, c. 32 | An Act respecting prescription drug insurance and amending various legislative provisions 1996-08-01* ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans,”), 5, 8 (1 st par. except the words “ in Québec”), 9, 11 (1 st , 3 rd par.) (4 th par. except the words “or by an insurer or employee benefit plan, as the case may be”), 12, 13 (1 st sentence which reads: “The maximum contribution for a reference period of one year shall not exceed \$750 per adult;”), 14, 15 (par. 1 except the words “who are not members of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan;”), 15 (par. 2, 3), 22 (1 st par.) (2 nd par. except the words “ and, with respect to medications provided by an institution, according to the price established in that list”), 31 (*The coming into force of the provisions of the sections referred to in the preceding paragraph have effect: — from 1996-08-01, in respect of the persons referred to in s. 15 (par. 1 to 3) of 1996, c. 32; — on the date or dates determined by the Government, in respect of the other persons eligible for the basic prescription drug insurance plan.) 1996-08-01 ss. 1, 51-82, 87, 88, 89 (par. 1 (3 rd par. of s. 3 of the Health Insurance Act except, in the introductory sentence, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”, except, in subpar. a of 3 rd par. the words “and is not a member of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and is not a beneficiary under such a plan”, and except subpar. c of 3 rd par.)), 89 (par. 2 (4 th par. of s. 3 of the Health Insurance Act except the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in |

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| Reference | Title Date of coming into force |
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| 1996, c. 32 | <p data-bbox="419 297 1243 342">An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i></p> <p data-bbox="554 351 1243 413">accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”), 89 (par. 3), 90, 92-94, 98-105, 109-116, 118</p> <p data-bbox="419 417 525 440">1996-09-01</p> <p data-bbox="554 417 1243 521">ss. 17, 19 (1st par.), 20, 21, 43 (2nd par.) (*The provisions of 1996, c. 32 that came into force on 1996-08-01 and that have effect only in respect of the persons referred to in s. 15 (par. 1-3) have effect, from 1997-01-01, in respect of every person eligible for the basic prescription drug insurance plan.)</p> <p data-bbox="419 530 525 553">1997-01-01</p> <p data-bbox="554 530 1243 826">ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans,”), 5, 8 (1st par. except the words “in Québec”), 9, 11 (1st, 3rd par.) (4th par. except the words “or by an insurer or employee benefit plan, as the case may be”), 12, 13 (1st sentence which reads: “The maximum contribution for a reference period of one year shall not exceed \$750 per adult;”), 14, 15 (par. 1 except the words “who are not members of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan;”), 15 (par. 2, 3), 22 (1st par.) (2nd par. except the words “and, with respect to medications provided by an institution, according to the price established in that list”), 31</p> <p data-bbox="419 829 525 852">1997-01-01</p> <p data-bbox="554 829 1243 1614">ss. 2,3 (the words “or by the insurers transacting group insurance or the administrators of private sector employee benefit plans”), 4, 6, 7, 8 (1st par., the words “in Québec”) (2nd par., 3rd par. except the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”), 10, 11 (2nd par.) (4th par., the words “, or by an insurer or employee benefit plan, as the case may be”), 13 (2nd sentence which reads “this amount includes any amounts paid by the adult as a deductible amount and coinsurance payment for a child of the adult or a person suffering from a functional impairment who is domiciled with the adult.”), 15 (par. 1, the words “who are not members of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession or habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan”), 15 (par. 4), 16, 18, 19 (2nd par.), 22 (2nd par., the words “and, with respect to medications provided by an institution, according to the price established in that list”), 23-30, 32-37, 38 (except, in subpar. 2 of 1st par., the words “otherwise binding the policy-holder” and except, in subpar. 3 of 1st par., the words “administered by or on behalf of the policy-holder”), 39 (except, in subpar. 2 of 1st par., the words “otherwise binding the plan administrator”) and except, in subpar. 3 of 1st par., the words “binding the plan administrator”), 41, 42, 43 (1st par.), 44, 45 (except, in the first sentence, the words “or the plan member” and except the second sentence, which reads “Any notice of non-renewal or of a change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”), 46-50, 83-86, 89 (par. 1, introductory sentence of 3rd par. of s. 3 of the Health Insurance Act, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”), 89 (par. 1, subpar. a of 3rd par. of s. 3 of the Health Insurance Act, the words “and is not a member of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession, or habitual occupation and that includes basic plan coverage, and is not a beneficiary under such a plan”), 89 (par. 1, subpar. c of 3rd par. of s. 3 of the Health Insurance</p> |

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| 1996, c. 32 | An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i> Act), 89 (par. 2, 4 th par. of s. 3 of the Health Insurance Act, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”), 91 (except 3 rd par. of s. 10 of the Health Insurance Act, introduced by par. 2), 95 (s. 22.1.0.1 of the Health Insurance Act, except, in 3 rd par., the words “or institution”), 96, 97, 106-108, 117 |
| 1996, c. 44 | An Act to amend the Act respecting the Société générale de financement du Québec 2001-03-31 s. 6 (when it enacts s. 8.1) |
| 1996, c. 51 | An Act respecting reserved designations and amending the Act respecting the marketing of agricultural, food and fish products 1997-10-15 ss. 1-27 |
| 1996, c. 54 | An Act respecting administrative justice 1997-09-24 ss. 16, 17, 61, 63, 64, 68, 69, 70, 79, 80, 86 (1 st par.), 98, 199 1997-09-24 s. 14 (1 st par.) [for the sole purposes of the preceding sections] 1998-04-01 ss. 1-13, 14 (in all other respects), 15, 18-60, 62, 65-67, 71-78, 81-85, 86 (2 nd par.), 87-92, 99-164, 177, 178, 182-198, schedules |
| 1996, c. 56 | An Act to amend the Highway Safety Code and other legislative provisions 1997-12-01 ss. 46, 51, 156 1998-12-24 ss. 103, 104 (par. 1), 106, 107 1999-07-01 ss. 99, 121, 137 (par. 6) 1999-07-15 s. 53 1999-08-01 ss. 118, 119 2000-01-27 ss. 82, 93, 149, 150 |
| 1996, c. 60 | An Act respecting off-highway vehicles 1997-10-02 ss. 1-10, 11 (1 st , 2 nd par. (subpar. 1, 2, 4, 5, 6), 3 rd par.), 12-17, 18 (1 st , 3 rd par.), 19-26, 28-82, 84-87 1998-02-02 ss. 11 (par. 3), 27 1999-09-01 s. 18 (2 nd par.) |
| 1996, c. 61 | An Act respecting the Régie de l'énergie 1997-02-05 ss. 8, 165 1997-05-01 s. 134 (with the exception of s. 16 (1 st par.) of R.S.Q., chapter S-41) 1997-05-13 ss. 6, 7, 9, 10, 12, 60-62, 122, 135, 148, 171 1997-06-02 ss. 4, 13-15, 19-22 1997-06-02 ss. 2, 3, 5, 11, 16, 17, 18 (1 st par.), 23, 26-30, 31 (2 nd par.), 33, 34, 37-41, 63-71, 77-79, 81-85, 104-109, 113, 115, 128, 129, 132, 142-144, 146, 157-159, 161, 162, 166, 170; and, as they apply to natural gas, ss. 1, 25, 31 (1 st par., subpar. 1, 2, 4, 5), 32, 35, 36, 42-54, 73-75, 80, 86-103, 110-112, 114 (par. 1-6), 116, 117, 147 1997-10-15 ss. 24, 127, 130, 131, 149-156, 168, and, as they do not apply to natural gas, ss. 1, 25 (1 st par. (subpar. 3), 2 nd par.), 35, 36, 42-47, 75, 87-89, 110-112, 116 (2 nd par., subpar. 4), 117 1997-11-01 ss. 137, 138, 140, 141, and, as they apply to petroleum products, ss. 55-58, 116 1998-01-01 as they do not apply to natural gas, ss. 102, 103 1998-02-11 ss. 18 (2 nd par.), 59, 118, 139 (s. 45.1, par. d of subpar. 1 of 3 rd par. of R.S.Q., chapter U-1.1), 160, 167 (1 st par.), 169, and, as they do not apply to natural gas, ss. 25 (1 st par., subpar. 2), 31 (1 st par., subpar. 4), 86, 90-101, 147 |

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| 1996, c. 61 | <p>An Act respecting the Régie de l'énergie – <i>Cont'd</i></p> <p>1998-03-18 ss. 31 (1st par. (subpar. 2, 5)), 32 (par. 3), 114 (par. 4) [as they do not apply to natural gas]</p> <p>1998-05-02 ss. 121, 123, 125, 133, 1st par. of s. 16 of R.S.Q., chapter S-41, as enacted by s. 134, 136, 145, 164 and, as they do not apply to natural gas, subpar. 1 of 1st par. of s. 25, subpar. 1 of 1st par. of s. 31, par. 1 and 4 of s. 32, 48-51, 53, 54 and, as it does not apply to natural gas and petroleum products, subpar. 1 of 2nd par. of s. 116</p> <p>1998-08-11 s. 114 (par. 7) and, as it does not apply to natural gas, s. 114 (par. 6)</p> <p>1998-11-01 ss. 31 (1st par. (subpar. 3)), 72, 76, 119, 120, 124 and, as they apply to steam, ss. 55-58 and, as they do not apply to natural gas, ss. 32 (par. 2), 73, 74, 80, 114 (par. 1-3, 5) and, as they do not apply to natural gas and petroleum products, s. 116 (1st par., 2nd par. (subpar. 2))</p> |
| 1996, c. 68 | <p>An Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments</p> <p>1997-05-01 ss. 1-4</p> |
| 1996, c. 69 | <p>An Act to amend the Savings and Credit Unions Act</p> <p>1997-02-15* ss. 1-3, 7-13, 14 (par. 1), 15, 16 (par. 1), 17 (par. 1, 3), 18, 19, 20 (par. 1), 21-165, 167-182, 184 (*Subject to the following provisions which come into force 1997-02-15:</p> <p style="padding-left: 2em;">Provisions relating to the structure of credit unions and federations</p> <ol style="list-style-type: none"> 1. The new provisions relating to the structure of credit unions and federations whose fiscal period ended before 1 February 1997, and that therefore have eight months in which to hold their annual meeting, apply thereto from the time at which their respective annual meeting is held. Pending the annual meeting, such credit unions and federations may hold a special meeting for the purpose of determining the interest that is payable on permanent shares following the allocation of the annual surplus earnings. In such case, the new provisions relating to structure apply thereto only from the time at which the annual meeting is held. Credit unions and federations that do not take advantage of that extended time period may postpone until a later special meeting, held before 1 October 1997, the election of the members of their board of directors and board of audit and ethics, in which case the new provisions relating to structure will apply thereto only from the time at which that meeting is held. 2. In the case of credit unions and federations whose fiscal period ends between 1 February 1997 and 31 May 1997 and that must therefore hold their annual meeting before 1 October 1997, the same provisions will apply from the time at which their respective annual meeting are held. 3. In the case of credit unions and federations whose fiscal period ends between 1 June 1997 and 31 August 1997 and that therefore are not obliged to hold their annual meeting before 1 October 1997, the same provisions will apply, from the latter date, except where such credit unions or federations hold a special meeting before that time, in which case those same provisions apply thereto from the time at which that meeting is held. 4. Notwithstanding the foregoing, where, on 15 February 1997, credit unions are involved in a process of amalgamation, the new provisions relating to structure will apply thereto from the time at which the amalgamation becomes effective, if the amalgamation agreement complies with those provisions. |

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| Reference | Title Date of coming into force |
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| 1996, c. 69 | <p>An Act to amend the Savings and Credit Unions Act – <i>Cont'd</i></p> <p style="padding-left: 40px;">Where the agreement does not comply, the amalgamating credit unions have until 30 September 1997 to remedy the situation at a single special meeting of all the members of the credit unions that are being amalgamated.</p> <p style="padding-left: 40px;">Provisions relating to administration</p> <ol style="list-style-type: none"> 5. Decisions rendered by credit committees before they were abolished may be reviewed by any employee who is appointed for that purpose and whose position allows him to grant credit. 6. Representatives of legal persons who are members of a credit union and have been acting as directors or members of the board of supervision shall continue to act in that capacity until the end of their term of office. 7. The provisions of section 54 of the Act to amend the Savings and Credit Unions Act apply immediately to officers who, on 15 February 1997, are under suspension from duty. 8. Credit unions, federations and confederations have 18 months from the coming into force of paragraph 4 of section 36 of that Act to provide liability insurance for directors and officers. 9. The reports on activities that would have been submitted by the credit committees and ethics committees, had they not been abolished, shall be drafted by the boards of audit and ethics.) |
| 1996, c. 70 | <p>An Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety</p> <p>1997-10-01 ss. 9 (insofar as it enacts s. 284.2 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 39 (insofar as it enacts the second paragraph of s. 357.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 40, 44 (par. 2, insofar as it enacts subpar. 4.2 of the first paragraph of s. 454 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001))</p> <p>1998-01-01 ss. 8, 10-18, 19 (par. 2), 20 (par. 1), 24, 25, 28, 30, 34 (par. 1), 38, 44 (par. 2, insofar as it enacts subpar. 4.3 of the first paragraph of s. 454 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 44 (par. 3-5)</p> <p>1999-01-01 ss. 4, 19 (par. 1), 20 (par. 2), 22, 23, 26, 27, 29, 31, 32, 33, 39 (insofar as it enacts the first paragraph of s. 357.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 41-43, 44 (par. 6-11, 13)</p> |
| 1996, c. 74 | <p>An Act to amend various legislative provisions relating to the construction industry</p> <p>1997-01-15 ss. 2, 10 (par. 4), 15-27</p> <p>1997-01-15 ss. 7, 8</p> |
| 1996, c. 78 | <p>An Act to amend the Act respecting income security</p> <p>1997-04-01 ss. 2-5, 6 (par. 2, 3, 4)</p> <p>1997-10-01 ss. 1, 6 (par. 1)</p> |
| 1996, c. 79 | <p>An Act to amend the Act respecting financial assistance for students and the General and Vocational Colleges Act</p> <p>1997-02-06 ss. 1, 2, 3, 4, 8, 9, 10, 12, 13, 14, 15, 17</p> <p>1997-04-01 ss. 6, 16</p> <p>1997-05-01 ss. 7, 11</p> <p>1997-07-01 s. 5</p> |

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| 1997, c. 8 | An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors 1998-10-21 ss. 10 (par. 4), 11 (par. 1, the words “and a list of the addresses for which no electors’ names are entered”), 13 (where it enacts s. 198.1 of the Election Act (R.S.Q., chapter E-3.3)) 1999-09-22 ss. 5, 8 (except for the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1 enacted by section 8) |
| 1997, c. 16 | An Act respecting the Saguenay—St. Lawrence Marine Park 1998-06-12 ss. 1-26 |
| 1997, c. 20 | An Act to amend the Act to foster the development of manpower training and other legislative provisions 1998-04-01 s. 8 (s. 23.1 of R.S.Q., chapter D-7.1) 1998-02-04 ss. 13, 15 1998-04-01 s. 16 |
| 1997, c. 23 | An Act to amend the Act respecting the Conseil consultatif du travail et de la main-d’œuvre 1997-11-26 ss. 1, 2 |
| 1997, c. 24 | An Act to amend the Charter of the French language 1997-09-01 ss. 1, 2, 7-21, 23-26 1998-01-01 ss. 3-6, 22 |
| 1997, c. 27 | An Act to establish the Commission des lésions professionnelles and amending various legislative provisions 1997-10-29 ss. 24 (enacting ss. 429.1, 429.5 (1 st par.), 429.12 of R.S.Q., chapter A-3.001), 30 (enacting s. 590 of R.S.Q., chapter A-3.001) [for the sole purpose of declaring the Minister of Labour responsible for the provisions of the latter Act concerning the Commission des lésions professionnelles], 62 1998-04-01 ss. 1-23, 24 (ss. 367-429, 429.2-429.4, 429.5 (2 nd par.), 429.6-429.11, 429.13-429.59), 25-29, 31-61, 63-68 |
| 1997, c. 29 | An Act respecting the Centre de recherche industrielle du Québec 1997-06-30 ss. 1-42 |
| 1997, c. 37 | An Act to amend the Act respecting safety in sports 2002-04-01 s. 2 (ss. 46.17, 46.18 of the Act respecting safety in sports (R.S.Q., chapter S-3.1)) |
| 1997, c. 39 | An Act respecting certain flat glass setting or installation work 1997-07-09 ss. 1-3 |
| 1997, c. 43 | An Act respecting the implementation of the Act respecting administrative justice 1997-09-24 ss. 845 (2 nd par.), 848-850 (as regards persons governed by s. 853), 853 (except the words “Until 1 December 1997”) 1997-09-24 s. 14 (1 st par.) [for the sole purposes of the preceding sections] 1997-10-29 s. 866 (s. 58.1 of the Act to establish the Commission des lésions professionnelles and amending various legislative provisions (1997, chapter 27)) |

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| Reference | Title Date of coming into force |
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| 1997, c. 43 | An Act respecting the implementation of the Act respecting administrative justice – <i>Cont'd</i> 1998-04-01 ss. 1-10, 14-105, 111 (par. 1), 121 (par. 1), 124-184, 186-211, 216-337, 340-360, 362, 364-404, 410-565, 567 (par. 3), 568, 576 (par. 1), 577 (par. 1, 3, 4), 578-759, 761-824, 826-832, 833 (except the provisions of the second paragraph respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions), 835-844, 845 (1 st par.), 846, 847, 848-850 (as regards the persons governed by s. 841), 851, 852, 855-864 1998-04-01 ss. 11, 12, 13, 865, 867, 876 (par. 4) |
| 1997, c. 44 | An Act respecting the Commission de développement de la métropole 1997-06-20 s. 103 |
| 1997, c. 47 | An Act to amend the Education Act, the Act respecting school elections and other legislative provisions 1997-08-13 ss. 2, 3, 16, 17, 25, 29-50, 52, 54-59, 61-63, 67-71 1998-07-01 ss. 1, 4-15, 18-24, 26, 27, 28 (subject to s. 68), 51, 53, 60, 64-66 |
| 1997, c. 49 | An Act to amend the Act respecting the Société de l'assurance automobile du Québec and other legislative provisions 1998-07-02 ss. 4-7, 9 |
| 1997, c. 50 | An Act to amend various legislative provisions of the pension plans in the public and parapublic sectors 1997-03-22 ss. 52, 53 (effective date) |
| 1997, c. 53 | An Act to amend various legislative provisions concerning municipal affairs 1998-07-01 ss. 7 (par. 3), 18 (par. 3), 24 (par. 2), 29 (par. 2), 33 (par. 2), 36 (par. 3), 42 (par. 2), 47 (par. 2), 52 (par. 4) |
| 1997, c. 54 | An Act to amend the Act respecting lotteries, publicity contests and amusement machines 1997-09-24 ss. 1-9 |
| 1997, c. 55 | An Act respecting the Agence de l'efficacité énergétique 1997-10-22 ss. 1-11, 14, 15, 35 1997-12-03 ss. 12, 13, 16-31, 34 |
| 1997, c. 58 | An Act respecting the Ministère de la Famille et de l'Enfance and amending the Act respecting child day care 1997-07-02 ss. 1-19, 21 (par. 4), 24 (par. 3), 25-41, 44, 52, 59 (par. 4), 68, 98, 106 (par. 1), 121, 133, 134, 135 (par. 3), 136 (par. 3), 142-155 |
| 1997, c. 63 | An Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail 1997-09-10 ss. 16, 17 (1 st par. (the part preceding subpar. 1, subpar. 8)), 21-29, 31, 32 1997-12-17 ss. 37, 38 (the part preceding par. 1, par. 2, 5), 40-46 1997-12-17 ss. 58-68, 107 (par. 4), 110, 119 (the part preceding par. 1, par. 2), 135, 145, 147 1998-01-01 ss. 17 (1 st par. (subpar. 1-7)), 18-20, 30, 33-36, 38 (par. 1, 3, 4, 6, 7), 39, 120-123, 136, 137 1998-04-01 ss. 17 (2 nd par.), 69-96, 97 (par. 2, 3), 98-105, 107 (par. 1, 2), 108, 111-118, 119 (par. 1), 125, 127, 129-134, 138 (par. 4), 140-143, 146 |

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| 1997, c. 64 | An Act to amend the Act respecting the use of petroleum products and other legislative provisions 1999-02-24 ss. 1, 2 (enact. ss. 5, 7, 8 (2 nd par.), 14 (2 nd par.), 22 (subpar. 3), 23, 25 (subpar. 2, 5), 27 (3 rd par.), 37, 39, 41, 50, 51, 54, 59), 14 (enact. ss. 96, 97, 114, 115, 116), 15, 17, 18, 25 (3 rd par.) 1999-04-30 ss. 2 (enact. ss. 1-4, 6, 8 (1 st par.), 9-13, 14 (1 st par.), 15-21, 22 (subpar. 2 of 1 st par., 2 nd par.), 24, 25 (subpar. 1, 4 of 1 st par., 2 nd par.), 26, 27 (1 st , 2 nd , 4 th par.), 28-30, 32-38, 40, 42-49, 52, 53, 55-58, 60-66), 3-13, 14 (enact. ss. 98-113), 16, 19-24, 25 (1 st , 2 nd par.) 1999-07-01 s. 2 (enact. ss. 22 (subpar. 1), 25 (subpar. 3), 31) |
| 1997, c. 75 | An Act respecting the protection of persons whose mental state presents a danger to themselves or to others 1998-06-01 ss. 1-60 |
| 1997, c. 77 | An Act to amend the Public Health Protection Act 1998-02-15 ss. 3-7 |
| 1997, c. 78 | An Act to amend the Act to ensure safety in guided land transport 2000-01-01 ss. 1, 2, 4, 7, 15-18 2000-05-01 ss. 3, 5, 6, 8-12, 13 (par. 2), 14 (par. 1), 19 |
| 1997, c. 80 | An Act to amend the Public Curator Act and other legislative provisions relating to property under the provisional administration of the Public Curator 1998-12-16 ss. 36, 37 1999-06-01 s. 31 1999-07-01 ss. 1-27, 29, 30, 33-35, 39-43, 45-61, 62 except as regards funds held in trust by the Joint Committee of the women's clothing industry for the payment of compensation for annual vacation with pay provided for in sections 8.00 to 8.06 of the Decree respecting the women's clothing industry (R.R.Q., 1981, chapter D-2, r. 26), 63-78, 81 2000-10-01 s. 62 as regards funds held in trust by the Joint Committee of the women's clothing industry for the payment of compensation for annual vacation with pay provided for in sections 8.00 to 8.06 of the Decree respecting the women's clothing industry (R.R.Q., 1981, chapter D-2, r. 26) |
| 1997, c. 83 | An Act to abolish certain bodies 1998-03-18 ss. 25, 31, 32, 33, 38 (par. 1), 41, 42, 43, 44, 49 (par. 3), 50 (par. 3), 56 (par. 3) 2002-10-01 ss. 29, 30 |
| 1997, c. 85 | An Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 1998-09-16 ss. 5-9, 395-399 |
| 1997, c. 87 | An Act to amend the General and Vocational Colleges Act and other legislative provisions 1998-03-11 ss. 1-5, 7-11, 14, 21, 23-28, 34, 35 1998-07-01 ss. 6, 12, 13, 16-19, 22, 29-33 1999-01-01 ss. 15, 20 |
| 1997, c. 90 | An Act to amend the Act respecting financial assistance for students 1998-04-01 ss. 1, 2, 3, 13, 14 1998-05-01 ss. 4, 5, 6, 7, 8, 9, 10, 11, 12 |
| 1997, c. 91 | An Act respecting the Ministère des Régions 1998-04-01 ss. 1-7, 16-66, 68 |

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| 1997, c. 96 | An Act to amend the Education Act and various legislative provisions 1998-04-01 ss. 107, 109-111, 126 (par. 2), 131, 163, 178, 180-183, 187-191 |
| 1998, c. 3 | An Act to amend the Act respecting stuffing and upholstered and stuffed articles 2005-10-13 ss. 1-10 |
| 1998, c. 5 | An Act to amend the Civil Code and other legislative provisions as regards the publication of personal and movable real rights and the constitution of movable hypothecs without delivery 1999-09-17 ss. 1-9, 12, 13, 19, 21, 23, 24, 25 |
| 1998, c. 15 | An Act to amend the Act respecting immigration to Québec and other legislative provisions 1998-09-07 ss. 8, 10 (par. 8) |
| 1998, c. 17 | An Act respecting Investissement-Québec and Garantie-Québec 1998-08-21 ss. 1-83 |
| 1998, c. 19 | An Act respecting Société Innovatech du Grand Montréal 1998-06-30 ss. 1-45 |
| 1998, c. 20 | An Act respecting Société Innovatech Régions ressources 1998-06-30 ss. 1-42 |
| 1998, c. 21 | An Act respecting Société Innovatech Québec et Chaudière-Appalaches 1998-06-30 ss. 1-45 |
| 1998, c. 22 | An Act respecting Société Innovatech du sud du Québec 1998-06-30 ss. 1-45 |
| 1998, c. 24 | An Act to amend the Mining Act and the Act respecting the lands in the public domain 1999-12-01 s. 82 (s. 169.2, except par. 3) 2000-11-22 ss. 1 (par. 2), 3 (par. 1), 4-51, 56-70, 75 (par. 3), 102 (par. 2), 103 (except with respect to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs), 105-109, 113 (par. 2), 114, 116, 117 (par. 2, 3), 118-120, 122, 124-126, 127 (par. 1, 3, 4), 128 (par. 1, 3-9, 12 (except with respect to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs)), 129, 130, 133, 134, 136, 142-145, 148-152, 158 2010-01-21 ss. 1 (par. 1), 2, 3 (par. 2-4), 71-74, 75 (par. 1, 2), 76-81, 82 (to the extent that it enacts ss. 169.1 and 169.2 (par. 3)), 83-101, 102 (par. 1), 103 (with respect to applications for a licence or lease relating to petroleum, natural gas or underground reservoirs, and authorizations to produce brine), 104, 113 (par. 1), 115, 117 (par. 1), 123, 127 (par. 2), 128 (par. 2, 10, 11, 12 (with respect to applications for a licence or lease relating to petroleum, natural gas or underground reservoirs, and authorizations to produce brine)), 131, 132, 154-157 |
| 1998, c. 27 | An Act to amend the Act to promote the parole of inmates 1999-01-27 s. 13 |
| 1998, c. 30 | An Act to amend the Act respecting municipal courts and the Courts of Justice Act 1998-09-09 ss. 6, 7, 14, 16, 21 1998-10-15 ss. 4, 5, 8-13, 18, 19, 22-28, 30, 31, 36, 40-42, 44 2001-03-28 ss. 15, 37, 38, 39 |

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| 1998, c. 33 | Tobacco Act 1998-10-01 ss. 67, 71 1998-11-01 ss. 32-40, 55-57 |
| 1998, c. 36 | An Act respecting income support, employment assistance and social solidarity 1998-08-05 s. 203 1999-10-01 ss. 1-19, 20 (1 st par.), 21-26, 27 (1 st , 2 nd par.), 28-31, 33-55, 58, 67, 68 (except 2 nd par. (subpar. 4, what follows the word “work”)), 69-74, 75 (except 2 nd par. (subpar. 4, what follows the words “Insurance Act”)), 76-78, 79 (except 1 st par., last sentence), 80-95, 96 (1 st , 3 rd par.), 97-155, 156 (par. 1-6, 8-23, 25-30), 158 (1 st par. (subpar. 1-13), 2 nd par.), 159-175, 178-186, 189-202, 204, 206, 209-212, 216, 217, 219-226, 228 (except for the provisions of the first paragraph concerning the report on the implementation of the provisions pertaining to the payment of part of the benefit relating to lodging to the lessor), 229 2000-01-01 ss. 68 (2 nd par. (subpar. 4, what follows the word “work”)), 75 (2 nd par. (subpar. 4, what follows the words “Insurance Act”)), 79 (1 st par., last sentence), 96 (2 nd par.), 158 (1 st par. (subpar. 14)) 2000-11-01 ss. 56, 57, 156 (par. 31) |
| 1998, c. 37 | An Act respecting the distribution of financial products and services 1998-08-26 ss. 158-184, 194, 229, 231, 244-248, 251-255, 256 (1 st , 2 nd par.), 257, 284-287, 288 (1 st par.), 296 (2 nd par.), 297 (2 nd par.), 299, 302-311, 312 (1 st par.), 323-326, 504-506, 510, 568, 572, 577, 579, 581 1999-02-24 ss. 1-11, 13 (2 nd par.), 58, 59, 61-65, 70, 72, 185, 189, 190, 193, 195, 196, 200-217, 223-228, 232, 233 (1 st par.), 258-273, 274 (3 rd par.), 279-283, 312 (2 nd par.), 313, 314, 315 (2 nd par.), 316, 319, 321, 322, 327, 328, 331-333, 351, 352, 355-358, 364, 365, 366, 370, 408 (2 nd par.), 411-414, 416, 423, 424, 426, 440, 443, 503, 543, 573 (2 nd par.) 1999-07-19 ss. 45, 57, 66, 67, 73-79, 82 (1 st par.), 104 (1 st par.), 128, 130-134, 144 (1 st par.), 146-157, 197, 218-222, 234-239, 249, 250, 274 (2 nd par. (subpar. 1)), 395-407, 418, 427, 428, 445, 447, 449, 450, 451 (1 st par.), 452, 458, 459, 484, 485, 487, 502, 517-521, 534-542, 544-546, 549 (1 st par.), 550-553, 566, 569, 570, 571, 574, 576 1999-10-01 ss. 12, 13 (1 st par.), 14-16, 18-25, 27, 29, 30, 33-39, 41-44, 46-56, 60, 68, 69, 71, 80, 81, 82 (2 nd par.), 83-103, 104 (2 nd , 3 rd par.), 105-127, 129, 135-143, 144 (2 nd , 3 rd par.), 145, 186-188, 191, 192, 198, 199, 230, 233 (2 nd par.), 240-243, 256 (3 rd par.), 274 (1 st par., 2 nd par. (subpar. 2)), 275-278, 288 (2 nd par.) 289-295, 296 (1 st par.), 297 (1 st par.), 298, 300, 301, 315 (1 st par.), 317, 318, 320, 329, 330, 334-350, 353, 354, 359-363, 367-369, 371-394, 408 (1 st par.), 409, 410, 415, 417, 419-422, 425, 429-439, 441, 442, 444, 446, 448, 451 (2 nd par.), 453-457, 460-483, 486, 488-501, 507-509, 511-516, 522-533, 547, 548, 549 (2 nd , 3 rd par.), 554, 557-565, 567, 573 (1 st par.), 575, 578, 580, 582 1999-10-01 ss. 555, 556 2003-01-01 ss. 17, 26, 31, 32 |
| 1998, c. 38 | An Act to establish the Grande bibliothèque du Québec 1998-08-05 ss. 1-3, 4 (1 st par. (subpar. 1, 3), 2 nd par.), 5-22, 24-33 1999-05-05 ss. 4 (1 st par. (subpar. 2)), 23 |
| 1998, c. 39 | An Act to amend the Act respecting health services and social services and amending various legislative provisions 1999-04-01 ss. 171, 207, 208 1999-03-31 ss. 139, 141-149, 202 2001-04-01 ss. 63 (par. 2), 94-97, 160 |

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| 1998, c. 40 | An Act respecting owners and operators of heavy vehicles 1998-07-21 ss. 1-4, 6-14, 19, 20, 22-46, 48, 49, 51, 54, 55 (par. 1), 55 (par. 2, as regards the definition of “tool vehicle”), 58, 59, 62, 65, 66, 69, 71-76, 78, 79, 94, 117, 120-123, 125, 126, 128 (par. 1), 144 (par. 7, 8, 12), 146-148, 150 (par. 1, 2), 154-162, 171, 172, 174-182 1998-11-27 s. 144 (par. 9, 10) 1998-12-24 ss. 130, 131, 132 1999-02-24 ss. 15 (1 st , 3 rd par.), 16 (1 st par.), 17, 18 1999-04-01 ss. 5, 21, 50, 55 (par. 2 (as regards the definition of “heavy vehicle”)), 56, 57, 60, 61, 63, 67, 70, 77, 80, 82, 84, 85, 86, 88-93, 95, 96, 98, 103, 107, 108, 109 (par. 1 (except as regards the deletion of ss. 413 and 471), par. 3)), 111, 114, 124 (par. 2, 3), 127, 128 (par. 2), 129, 133-140, 149, 151, 163-170, 173 1999-04-29 s. 112 1999-07-01 ss. 15 (2 nd par.), 16 (2 nd par.), 47 1999-06-02 ss. 83, 144 (par. 1-6, 11, 13-18, 20, 21, 23) 1999-07-01 ss. 52, 53, 64, 68, 81, 99-102, 104-106, 109 (par. 2), 118, 119, 124 (par. 1), 141-143, 144 (par. 19, 22, 24), 145, 150 (par. 3), 152, 153 1999-11-01 ss. 115, 116 2000-12-14 ss. 109 (par. 1 (as regards the striking out of section 471)), 110, 113 |
| 1998, c. 41 | An Act respecting Héma-Québec and the haemovigilance committee 1998-07-08 ss. 1, 2, 4-54, 56-75 1998-09-28 ss. 3, 55 |
| 1998, c. 42 | An Act respecting Institut national de santé publique du Québec 1998-10-08 ss. 1-3, 4 (1 st par. (subpar. 5), 2 nd par.), 5-48 1999-09-12 s. 4 (1 st par. (subpar. 2, 3, 4)) 2000-04-01 s. 4 (1 st par. (subpar. 1)) |
| 1998, c. 44 | An Act respecting the Institut de la statistique du Québec 1998-10-14 ss. 1, 14-19, 21-24, 63 1999-04-01 ss. 2-13, 20, 25-62 |
| 1998, c. 46 | An Act to amend various legislative provisions relating to building and the construction industry 1998-09-08 ss. 1, 3, 25, 41, 42 (par. 1), 43-50, 58, 60-63, 68-70, 81, 82, 84-86, 88-100, 110-113, 120, 122 (par. 1) [which enacts s. 123 (par. 8.4) of the Act respecting labour relations, vocational training and manpower management in the construction industry], 122 (par. 2), 125-135 2000-11-07 ss. 4-7, 9, 30-32, 37 2002-10-01 ss. 8, 10-13 2002-11-20 ss. 71, 73, 75, 76, 78, 80 |
| 1998, c. 47 | An Act respecting certain facilities of Ville de Montréal 1998-09-25 ss. 1-42 |
| 1998, c. 51 | An Act to amend the Code of Civil Procedure and other legislative provisions in relation to notarial matters 1999-05-13 ss. 1-25, 27, 29 2000-01-01 s. 26 |
| 1998, c. 52 | An Act to amend the Election Act, the Referendum Act and other legislative provisions 1999-09-22 ss. 46, 47, 55, 56, 81, 94 (par. 3, 4) |
| 1999, c. 11 | An Act respecting Financement-Québec 1999-10-01 ss. 1-68 |

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| Reference | Title Date of coming into force |
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| 1999, c. 13 | An Act to amend various legislative provisions relating to building and the construction industry 1999-09-08 ss. 1, 8, 10, 13 |
| 1999, c. 14 | An Act to amend various legislative provisions concerning de facto spouses 1999-07-01 ss. 18, 19 (on the date of the coming into force of ss. 35 and 65 of 1997, c. 73, under the provisions of s. 98 (par. 2) of that Act) 1999-10-01 ss. 34 (on the date of the coming into force of the provisions of s. 19 of 1998, c. 36 (subpar. 3 of 1 st par.)), 35 (on the date of the coming into force of the provisions of s. 28 of 1998, c. 36 (subpar. 4 of 1 st par.)) |
| 1999, c. 16 | An Act respecting Immobilière SHQ 1999-12-15 ss. 1-38 |
| 1999, c. 26 | An Act respecting the Société nationale du cheval de course 1999-09-01 ss. 1-20 |
| 1999, c. 30 | An Act to amend certain legislative provisions respecting the Public Curator 2000-04-01 ss. 7-15, 17, 18, 19 (par. 1, 3, 4), 20, 24 |
| 1999, c. 32 | An Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec 1999-08-04 ss. 1, 2 (1 st par., 2 nd par. (subpar. 2)), 3-15, 18-30, 33 2001-09-13 ss. 2 (2 nd par. (par. 1)), 16, 17, 31, 32 |
| 1999, c. 34 | An Act respecting the Corporation d'hébergement du Québec 1999-12-01 ss. 1-26, 28-40, 42-55, 56 (par. 1), 57-61, 63-77 2000-01-05 ss. 27, 62 2000-04-01 ss. 41, 56 (par. 2) |
| 1999, c. 36 | An Act respecting the Société de la faune et des parcs du Québec 1999-09-08 ss. 1-3, 5-23, 33, 35, 36, 169, 170 1999-12-01 ss. 4, 24-32, 34, 37-168 |
| 1999, c. 37 | An Act to amend the Act respecting prescription drug insurance 1999-09-01 ss. 1, 4-8 |
| 1999, c. 38 | An Act respecting the transport of bulk material under municipal contracts 2000-09-20 ss. 1-3 |
| 1999, c. 41 | An Act respecting the Société de développement de la Zone de commerce international de Montréal à Mirabel 2000-03-30 ss. 1-50 |
| 1999, c. 45 | An Act to amend the Act respecting health services and social services as regards access to users' records 2000-01-01 ss. 1-5 |
| 1999, c. 46 | An Act to amend the Code of Civil Procedure 2000-02-01 ss. 1-19 |
| 1999, c. 47 | An Act to amend the Civil Code as regards names and the register of civil status 2002-05-01 s. 8 |

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| Reference | Title Date of coming into force |
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| 1999, c. 49 | An Act to amend the Civil Code as regards publication of certain rights by means of a notice 2000-01-01 s. 1 |
| 1999, c. 50 | An Act to repeal the Grain Act and to amend the Act respecting the marketing of agricultural, food and fish products and other legislative provisions 2002-03-27 ss. 30 (to the extent that it enacts ss. 149.2-149.5 of the Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1)), 31, 47 (to the extent that it repeals ss. 19-22 of the Dairy Products and Dairy Products Substitutes Act (R.S.Q., chapter P-30)), 74 |
| 1999, c. 52 | An Act to amend the Act respecting labour standards and other legislative provisions concerning work performed by children 2000-07-20 ss. 11 (where it enacts sections 84.6, 84.7 of the Act respecting labour standards), 12 |
| 1999, c. 53 | An Act to provide for the implementation of agreements with Mohawk communities 1999-11-24 ss. 1-21 |
| 1999, c. 65 | An Act to amend the Act respecting the Ministère du Revenu and other legislative provisions of a fiscal nature 2000-02-02 ss. 1-4, 6, 7, 9 (par. 1, 2, 3), 11, 13-16, 17 (par. 2), 18, 19, 27, 28 (par. 1), 29 (par. 1, 2, 5), 30-32, 46, 49-53, 54 (par. 2), 55-63, 65-71, 74-76 2002-02-02 ss. 28 (par. 2, 3, 4), 29 (par. 3, 4) |
| 1999, c. 66 | An Act to amend the Highway Safety Code and other legislative provisions 2000-04-01 ss. 8, 9, 12, 13, 22-24, 30, 31 2000-12-14 ss. 18, 26 (par. 1), 29 2001-03-01 s. 20 2003-09-03 s. 15 2008-04-01 ss. 10, 26 (par. 2) |
| 1999, c. 69 | An Act to again amend the James Bay Region Development Act 2000-09-27 ss. 1-16 |
| 1999, c. 75 | An Act to amend the Environment Quality Act and other legislation as regards the management of residual materials 2000-05-01 ss. 1-13 (subsections 1, 3, 4, 5 (heading) of Division VII of Chapter I of the Environment Quality Act), 14-54 2001-01-01 subsection 2 of Division VII of Chapter I of the Environment Quality Act, enacted by section 13 |
| 1999, c. 77 | An Act respecting the Ministère des Finances 2000-11-15 ss. 1-56 |
| 1999, c. 84 | An Act to delimit the high water mark of the St. Lawrence River in the territory of Municipalité régionale de comté de La Côte-de-Beaupré 2002-10-03 ss. 1-4 |
| 1999, c. 89 | An Act to amend the Health Insurance Act and other legislative provisions 2000-03-01 ss. 1 (par. 1, 3 (the replacement of “beneficiary” by “insured person”), 4, 5), 2, 3, 8, 11-17, 19, 20, 22-29, 31-37, 38 (par. 3-6), 39-56 2001-05-31 ss. 1 (par. 2, 3 (the replacement of “deemed” by “temporary”)), 4-7, 9, 10 (except the new s. 9.6 of the Health Insurance Act (R.S.Q., chapter A-29) that it introduces), 18, 21, 30, 38 (par. 1, 2) |

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| Reference | Title Date of coming into force |
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| 1999, c. 90 | An Act to amend various legislative provisions respecting municipal affairs 2001-01-31 ss. 22-26, 31 |
| 2000, c. 8 | Public Administration Act 2000-09-06 s. 144 2000-10-01 ss. 1, 2, 12-23, 29-36, 38-56, 58-76, 77 (par. 1-3, 5-10, 12), 78-92, 93 (except to the extent that it repeals sections 22, 49.6 of the Financial Administration Act (R.S.Q., chapter A-6) and Division IX of that Act comprising sections 83-85), 94-98, 100, 103-105, 109, 120-123, 125-143, 145-149, 152, 153, 157-173, 175, 178-182, 186, 188, 191, 201, 219, 221, 222, 224-228, 230, 231, 236, 238, 239, 240 (with the exception of the number and word "10.2 and" in paragraph 3 and paragraphs 4 and 5), 242, 243 (with the exception of the word and number "and 49.6"), 244-253 2001-04-01 ss. 6, 7, 28, 57, 93 (to the extent that it repeals section 49.6 and Division IX comprising sections 83-85 of the Financial Administration Act), 192, the number and word "10.2 and" in paragraph 3 of section 240, and the word and number "and 49.6" in section 243 of that Act 2001-06-20 ss. 37, 93 (to the extent that it repeals s. 22 of the Financial Administration Act (R.S.Q., chapter A-6)), 99, 101, 102, 106-108, 110-119, 124, 150, 151, 154-156, 174, 176, 177, 183-185, 187, 189, 190, 193-200, 202-218, 220, 223, 229, 232-235, 237, 241 2002-04-01 ss. 24-27 |
| 2000, c. 9 | Dam Safety Act 2002-04-11 ss. 1-18, 19 (1 st , 2 nd , 3 rd , 5 th par.), 20-49 |
| 2000, c. 10 | An Act to amend the Tourist Establishments Act 2001-12-01 ss. 1-4, 6-33 |
| 2000, c. 13 | An Act to amend the Professional Code and other legislative provisions 2000-07-12 ss. 1-95 |
| 2000, c. 15 | Financial Administration Act 2000-11-15 ss. 1-14, 20-32, 46-57, 77-163, 165, 166 (except to the extent that the latter replaces sections 8, 22, 36-36.2, 47, 48, 49.6, 59-69.0.7, 69.5 and Division IX comprising sections 83-85 of the Financial Administration Act (R.S.Q., chapter A-6)), 167 2001-03-01 ss. 67, 68, 69 and 166 (to the extent that it replaces sections 59, 68 and 69 of the Financial Administration Act (R.S.Q., chapter A-6)) 2002-03-01 ss. 15-19, 61-66, 70-76, 164, 166 (to the extent that the latter replaces ss. 8, 36-36.2, 47, 48, 60-67, 69.0.1-69.0.7, 69.5 of the Financial Administration Act (R.S.Q., chapter A-6)) |
| 2000, c. 18 | An Act respecting the Office Québec-Amériques pour la jeunesse 2000-09-13 ss. 1-34 |
| 2000, c. 20 | Fire Safety Act 2000-09-01 ss. 1-6, 8-38 (1 st par.), 39-152, 154-185 2001-04-01 ss. 7, 153 |
| 2000, c. 21 | An Act to amend the Cinema Act 2001-01-01 ss. 1-8 |
| 2000, c. 22 | An Act to amend the Act respecting the Régie de l'énergie and other legislative provisions 2000-11-15 ss. 68, 69 2001-09-20 ss. 58, 59, 65 2004-03-24 ss. 45 (par. 2), 50 (par. 1 (except the words "the registration fees and"), 2) |

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| 2000, c. 28 | An Act respecting Nasdaq stock exchange activities in Québec 2000-10-19 ss. 1, 9 |
| 2000, c. 29 | An Act respecting financial services cooperatives 2000-10-04 ss. 641, 642 2001-07-01 ss. 1-640, 643-683, 685-693, 695-698, 700-701, 704-711, 712 (1 st par.), 713-717, 719-723, 725-728, 730 |
| 2000, c. 35 | An Act to amend the Transport Act 2000-06-30 ss. 2, 4, 5, 6, 7 |
| 2000, c. 36 | An Act to amend the Act respecting the Ministère du Revenu as regards the suspension of recovery measures 2000-10-01 ss. 1-14 |
| 2000, c. 40 | An Act to amend the Animal Health Protection Act and other legislative provisions and to repeal the Bees Act 2004-12-08 ss. 28-33 2005-05-11 s. 4 (to the extent that it introduces s. 3.0.1 (1 st par.) of the Animal Health Protection Act (R.S.Q., chapter P-42)) |
| 2000, c. 42 | An Act to amend the Civil Code and other legislative provisions relating to land registration 2001-10-09 ss. 1, 2, 10, 11, 13-21, 24-26, 28-32, 41 (where it amends a. 2999.1 (1 st par.) of the Civil Code), 42, 43 (except where it deals with the information referred to in a. 3005 of the Civil Code, on the geodesic reference and geographic coordinates making it possible to describe an immovable), 44-52, 54-58, 60-62, 64, 65, 69, 71-78, 81, 83-86, 88, 89 (except where it strikes out s. 146 (2 nd par.) of the Act respecting the implementation of the reform of the Civil Code), 90, 91 (except where it repeals ss. 151 (1 st sentence), 152 (2 nd par.), 153 (par. 2) of the Act respecting the implementation of the reform of the Civil Code), 92 (except where it repeals s. 155 (par. 2.3, 2.4) of the Act respecting the implementation of the reform of the Civil Code), 93, 96-98, 100-107, 117, 119-127, 129-133, 136, 138-143, 148-153, 155, 157-185, 188, 197-209, 212-214, 216, 218-225, 229-236, 238, 241-245 |
| 2000, c. 44 | Notaries Act 2002-01-01 ss. 1-25, 27-58, 60, 61, 93-105, 106 (except where it replaces the provisions of the Notarial Act (R.S.Q., chapter N-2) respecting the preservation of notarial acts <i>en minute</i> , the keeping, surrender, deposit and provisional custody of notarial records, the issue of copies and extracts from notarial acts <i>en minute</i> and the seizure of property related to the practice of the notarial profession), 107 |
| 2000, c. 45 | An Act respecting equal access to employment in public bodies and amending the Charter of human rights and freedoms 2001-04-01 ss. 1-34 |
| 2000, c. 46 | An Act respecting the exercise of the fundamental rights and prerogatives of the Québec people and the Québec State 2001-02-28 ss. 1-13 |
| 2000, c. 48 | An Act to amend the Act respecting the conservation and development of wildlife and the Act respecting hunting and fishing rights in the James Bay and New Québec territories 2008-06-25 s. 14 (par. 2) |

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| Reference | Title Date of coming into force |
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| 2000, c. 49 | An Act respecting transport infrastructure partnerships 2007-08-15 ss. 23-27, 29 |
| 2000, c. 53 | An Act respecting La Financière agricole du Québec 2001-04-01 ss. 1, 2, 3 (1 st , 3 rd par.), 4-18, 82, 83 2001-04-17 ss. 3 (2 nd par.), 19-69, 70 (1 st par.), 71-77, 78 (to the extent that it governs the regulations made under the Act respecting the Société de financement agricole (R.S.Q., chapter S-11.0101)), 79-81 2001-09-05 s. 70 (2 nd par.) |
| 2000, c. 57 | An Act to amend the Charter of the French language 2001-06-18 ss. 1-5, 6 (except the words “, Cree School Board, Kativik School Board” in s. 29.1 enacted by par.1), 7-15 |
| 2000, c. 61 | An Act to amend the Maritime Fisheries Credit Act 2001-05-02 ss. 1-7 |
| 2000, c. 62 | An Act respecting the Société d’Investissement Jeunesse 2001-02-28 ss. 1-4 |
| 2000, c. 68 | An Act respecting La Société Aéroportuaire de Québec 2000-10-25 ss. 1-7 |
| 2000, c. 77 | An Act respecting the Mouvement Desjardins 2001-07-01 ss. 1-62, 64, 66, 68, 71 (s. 689 of the Act respecting financial services cooperatives (2000, c. 29)) |
| 2001, c. 2 | An Act to amend the Election Act and other legislative provisions 2001-05-02 ss. 1-12, 14-21, 23-25, 32-37, 38 (par. 1), 40-44, 48, 50-57 |
| 2001, c. 6 | An Act to amend the Forest Act and other legislative provisions 2001-06-27 ss. 3-25, 27-29, 31, 34, 35 (to the extent that it enacts s. 43.2), 37, 48, 49, 53, 55, 56 (par. 2, 3), 59, 61, 64-69, 70 (par. 1), 71 (except for s. 84.8 that it enacts), 74-76, 78 (except for ss. 92.0.5 and 92.0.6 that it enacts), 79-90, 91 (except for s. 104.1 that it enacts), 92-98, 99 (par. 1), 100-102, 104-118, 119 (par. 1-4, 8), 120, 121, 122 (except for ss. 184 (2 nd par.), 186.7 (1 st par. (subpar. 3)) and 186.9 that it enacts), 123-129, 131-154, 157 (par. 1), 159, 160, 162, 163, 168, 170-172, 174-176, 182-188 2001-09-01 s. 169 2002-01-01 ss. 164-167, 173 2002-04-01 ss. 1, 54, 58, 158 2002-09-01 ss. 26, 161 2005-11-24 ss. 119 (par. 7), 122 (to the extent that it enacts s. 186.9) 2007-03-31 ss. 70 (par. 4), 91 (to the extent that it enacts s. 104.1), 122 (to the extent that it enacts s. 186.7 (1 st par. (subpar. 3))) 2008-04-01 ss. 60, 77, 130 |
| 2001, c. 9 | An Act respecting parental insurance 2005-01-10 ss. 82 (to the extent that it concerns the Conseil de gestion de l’assurance parentale), 85 (to the extent that it concerns the Conseil de gestion de l’assurance parentale), 89, 90, 91 (except 2 nd par. (subpar. 2)), 92-110, 111 (except par. 1), 112-120, 152 2005-08-22 any portion not yet in force of s. 88 2005-10-19 s. 150 2005-11-16 any portion not yet in force of s. 82 2006-01-01 any portion not yet in force of ss. 3, 4, 7, 8, 16, 18-21, 23, 26, 34, 38, 82*, 83, 85, 91, 111 2006-01-01 any other section not yet in force * Order in Council 1102-2005 sets 16 November 2005 as the date of coming into force of any portion not yet in force of section 82. |

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| Reference | Title Date of coming into force |
|-------------|--|
| 2001, c. 11 | An Act respecting the Bibliothèque nationale du Québec and amending various legislative provisions 2002-03-04 ss. 1-34 |
| 2001, c. 12 | Geologists Act 2001-08-22 ss. 1-24 |
| 2001, c. 15 | An Act respecting transportation services by taxi 2002-05-15 ss. 10 (3 rd par.), 79 (1 st par. (subpar. 4, 8)) 2002-06-05 ss. 12 (4 th par.), 88 2002-06-30 ss. 1-9, 10 (1 st , 2 nd par.), 11, 12 (1 st , 2 nd , 3 rd par.), 13-17, 18 (except 3 rd par. (subpar. 1)), 19-25, 26 (except 1 st par. (subpar. 3)), 27-34, 48-71, 79 (1 st par. (subpar. 1-3, 5-7, 9-12), 2 nd , 3 rd , 4 th par.), 80-87, 89-134, 139-151 |
| 2001, c. 19 | An Act concerning the organization of police services 2001-10-10 s. 1 (par. 1) |
| 2001, c. 23 | An Act respecting public transit authorities 2002-02-13 s. 208 |
| 2001, c. 24 | An Act to amend the Act respecting health services and social services and other legislative provisions 2001-06-29 ss. 6, 7 (to the extent that it introduces s. 126.2 (2 nd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 8, 11 2001-12-19 ss. 1, 2, 55, 56, 58-61, 63, 65, 66, 67 (to the extent that it replaces s. 397.3 of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 68-78, 80-82, 85, 87, 92, 106, 108, 109 2002-04-01 s. 64 2002-05-01 ss. 36-38 2002-08-01 ss. 5, 7 (to the extent that it introduces s. 126.2 (3 rd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 9, 10, 12-34, 39-42, 46, 47, 50-52, 84, 90, 91, 94-101, 104, 107 |
| 2001, c. 26 | An Act to amend the Labour Code, to establish the Commission des relations du travail and to amend other legislative provisions 2002-02-13 ss. 63 (where it enacts ss. 137.11-137.16 of the Labour Code (R.S.Q., chapter C-27)), 207 2002-10-02 s. 63 (where it enacts ss. 137.17-137.39 of the Labour Code) 2002-10-23 ss. 63 (where it enacts ss. 113, 137.62, 137.63 of the Labour Code), 139, 209, 220 2002-11-25 s. 63 (where it enacts s. 112 of the Labour Code) 2002-11-25 ss. 1-11, 12 (par. 1), 13-24, 25 (par. 2, 3), 26-30, 32 (where it enacts ss. 45.1, 45.2 of the Labour Code), 33-41, 43, 46, 48, 49, 52-56, 59, 63 (where it enacts ss. 114 (except with respect to a complaint, other than that provided for in s. 47.3 of the Labour Code, alleging a contravention of s. 47.2 of the Code), 115, 116 (1 st par.), 117-132, 134-137.10, 137.40-137.61 of the Labour Code), 64 (except par. 3 where it enacts s. 138 (1 st par. (subpar. g, h)) of the Labour Code), 65-72, 83-92, 94-125, 127, 131, 140-150, 151 (par. 1-23, 25), 152-157, 160-172, 174-181, 182 (par. 1, 2, 4), 183-201, 203-205, 208, 210, 212-219 2003-04-01 s. 138 2003-09-01 s. 63 (where it enacts s. 133 of the Labour Code) 2004-01-01 s. 63 (where it enacts ss. 114 (with respect to a complaint, other than that provided for in s. 47.3 of the Labour Code, alleging a contravention of s. 47.2 of the Code), 116 (2 nd par.) of the Labour Code) |

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| Reference | Title Date of coming into force |
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| 2001, c. 29 | An Act to amend the Highway Safety Code as regards alcohol-impaired driving 2002-04-21 ss. 3, 4, 21 2002-10-27 ss. 12, 13, 15 |
| 2001, c. 32 | An Act to establish a legal framework for information technology 2001-10-17 s. 104 2001-11-01 ss. 1-103 |
| 2001, c. 35 | An Act to amend the Act respecting the preservation of agricultural land and agricultural activities and other legislative provisions 2004-07-15 s. 35 2004-12-08 s. 30 2005-05-11 s. 29 (par. 2) |
| 2001, c. 36 | An Act constituting Capital régional et coopératif Desjardins 2001-07-01 s. 32 (s. 689 of the Act respecting financial services cooperatives (2000, c. 29)) |
| 2001, c. 38 | An Act to amend the Securities Act 2003-06-27 ss. 8-11, 15-17, 18 (par. 2), 19, 20, 24-33, 35-52, 54, 59, 60, 82, 100 2005-06-01 s. 22 |
| 2001, c. 43 | An Act respecting the Health and Social Services Ombudsman and amending various legislative provisions 2002-04-01 ss. 7-9, 12-28, 38, 39, 41 (ss. 33, 35-40, 44-50, 52-61, 66, 68-72, 76.8-76.14 of the Act respecting health services and social services (R.S.Q., chapter S-4.2)) |
| 2001, c. 60 | Public Health Act 2003-02-26 ss. 7-17, 18 (the words “as provided in the national public health program”), 19-32, 146, 163 (s. 371 (par. 3, 4) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 164 |
| 2001, c. 64 | An Act to amend the Act respecting the Barreau du Québec and the Stenographers’ Act 2006-05-01 ss. 2, 5-8 |
| 2001, c. 75 | An Act to amend certain legislative provisions concerning the conclusion and signing of borrowing transactions and financial instruments 2002-03-01 ss. 1-7 |
| 2001, c. 78 | An Act to amend various legislative provisions as regards the disclosure of confidential information to protect individuals 2002-03-13 s. 16 |
| 2002, c. 17 | An Act to amend the Act respecting childcare centres and childcare services and the Act respecting the Ministère de la Famille et de l’Enfance 2004-06-01 ss. 1, 8-11, 13, 14, 18 (par. 1-3, 7), 20, 23 |
| 2002, c. 21 | An Act to amend the Act respecting municipal courts, the Courts of Justice Act and other legislative provisions 2002-06-26 s. 18 2002-07-01 ss. 1-8, 10-17, 19-53, 55-68 2002-09-01 ss. 9, 54 |

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| Reference | Title Date of coming into force |
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| 2002, c. 22 | An Act to amend the Act respecting administrative justice and other legislative provisions 2002-10-02 ss. 32-34 (s. 137.27 of the Labour Code (R.S.Q., chapter C-27) enacted by 2001, c. 26, s. 63) 2005-10-01 s. 7 |
| 2002, c. 23 | Lobbying Transparency and Ethics Act 2002-11-28 ss. 8-18 (Div. I of Chap. II), 19 (2 nd par.), 20-24, 25, 49-51, 56, 60 (insofar as it relates to a provision of Div. I of Chap. II), 61 (insofar as it relates to s. 25), 69 |
| 2002, c. 24 | An Act respecting the Québec correctional system 2007-02-05 ss. 1-4, 6-15, 17-58, 59 (except to the extent that it deals with a temporary absence for a family visit), 60-118, 119 (except to the extent that it deals with a temporary absence for a family visit), 120-139, 143-159, 160 (except to the extent that it deals with a temporary absence for a family visit), 161-174, 175 (except to the extent that it deals with a temporary absence for a family visit and to the extent that it deals with communication of the date of the offender's eligibility for a temporary absence for reintegration purposes), 176 (except to the extent that it deals with a temporary absence for a family visit), 177-210 2007-06-04 ss. 59 (to the extent that it deals with a temporary absence for a family visit), 119 (to the extent that it deals with a temporary absence for a family visit), 140-142, 160 (to the extent that it deals with a temporary absence for a family visit), 175 (to the extent that it deals with a temporary absence for a family visit and to the extent that it deals with communication of the date of the offender's eligibility for a temporary absence for reintegration purposes), 176 (to the extent that it deals with a temporary absence for a family visit) 2008-03-03 s. 5 |
| 2002, c. 25 | An Act to ensure the implementation of the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec 2003-09-15 s. 17 (to the extent that it enacts ss. 95.11-95.24 of the Forest Act (R.S.Q., chapter F-4.1)) |
| 2002, c. 27 | An Act to amend the Act respecting prescription drug insurance and other legislative provisions 2002-06-26 s. 15 2002-12-01 ss. 12, 47 2003-01-01 s. 5 2003-02-26 ss. 14, 16, 17, 18, 20, 21, 22 (par. 1), 23 (par. 1), 25, 27, 29, 31 (2 nd par.), 32 (2 nd par.), 41 (par. 2), 42-44 2003-03-01 s. 10 (par. 1, 3) 2005-06-30 ss. 1 (par. 2), 22 (par. 3) |
| 2002, c. 28 | An Act to amend the Charter of the French language 2002-10-01 ss. 2-10, 18-24, 43-48 |
| 2002, c. 29 | An Act to amend the Highway Safety Code and other legislative provisions 2002-09-03 ss. 1, 3-6, 33, 34, 36, 39, 40, 42, 43 (regarding the reference to ss. 251 and 274.2), 45, 46, 53, 55, 56, 57 (regarding s. 492.2), 59-61, 67-70, 72-74, 77, 78 2002-10-27 ss. 2, 7-9, 13-17, 20 (except the reference to s. 202.2.1 in subpar. 1 of 1 st par. and except the 2 nd par.), 21-24, 25 (except par. 2), 26-28, 30-32, 35, 37, 41, 43 (regarding the reference to s. 233.2), 47-52, 54, 57 (regarding s. 492.3), 58, 62-66, 71, 75, 76 2002-12-16 ss. 10-12, 79, 80 |

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| Reference | Title Date of coming into force |
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| 2002, c. 30 | An Act to amend the pension plans of the public and parapublic sectors 2003-02-20 ss. 6 (to the extent that it enacts s. 17.2 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)) except in respect of the category of employees comprised of employees on leave without pay, 10 (par. 3) except in respect of the category of employees comprised of employees on leave without pay, 18 except in respect of the category of employees comprised of employees on leave without pay |
| 2002, c. 33 | An Act to amend the Professional Code and other legislative provisions as regards the health sector 2003-01-30 ss. 1 (except where it replaces s. 37 (par. <i>c</i> , <i>m</i> , <i>n</i> and <i>o</i>) of the Professional Code (R.S.Q., chapter C-26)), 2 (except where it adds s. 37.1 (par. 1, 2, 3 (except subpar. <i>i</i>), 4) of the Professional Code), 3, 4 (except where it adds, in s. 39.2 of the Professional Code, a reference to par. 24, 34-36 of its schedule I as well as s. 39.10 of the Professional Code), 5-9, 11, 12 (except where it adds s. 36 (2 nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 13-16, 17 (except where it adds s. 31 (2 nd par. (subpar. 10)) of the Medical Act (R.S.Q., chapter M-9)), 18-33 2003-06-01 ss. 1 (where it replaces s. 37 (par. <i>c</i> , <i>m</i> , <i>n</i> and <i>o</i>) of the Professional Code (R.S.Q., chapter C-26)), 2 (where it adds s. 37.1 (par. 1, 2, 3 (except subpar. <i>i</i>), 4) of the Professional Code), 4 (where it adds, in s. 39.2 of the Professional Code, a reference to par. 24, 34-36 of its schedule I as well as s. 39.10 of the Professional Code), 12 (where it adds s. 36 (2 nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 17 (where it adds s. 31 (2 nd par. (subpar. 10)) of the Medical Act (R.S.Q., chapter M-9)) 2008-05-29 s. 10 2014-06-25 s. 2 (where it adds s. 37.1 (par. 3 (subpar. <i>i</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 (1 st par., 3 rd par.), 117-152, 153 (except 5 th par.), 154-156, 485, 689 (par. 3) 2003-04-16 ss. 1-3, 20-22, 25-32, 33 (1 st par.), 36, 39-47 2003-12-03 ss. 92, 95, 97-102, 106, 108-115 2004-02-01 ss. 4-19, 23, 24, 33 (2 nd par.), 34, 35, 37, 38, 48-62, 64-91, 93, 94, 96, 103, 104 (2 nd par.), 105, 107, 157-178, 179 (par. 1, 3), 180-196, 197 (par. 1, 3), 198-212, 214 (par. 1, 2), 215-219, 221 (par. 1, 2), 222-230, 231 (par. 1), 232, 240, 241, 243, 244, 246-263, 264 (to the extent that it enacts s. 7 of the Fish and Game Clubs Act (R.S.Q., chapter C-22)), 265, 266 (to the extent that it enacts s. 11 of the Amusement Clubs Act (R.S.Q., chapter C-23)), 267-274, 276-279, 280 (to the extent that it enacts s. 14 of the Cemetery Companies Act (R.S.Q., chapter C-40)), 281, 282 (to the extent that it enacts s. 52 of the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1)), 283, 284, 285 (to the extent that it enacts s. 98 of the Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44)), 286, 288, 289, 291-293, 294 (to the extent that it enacts s. 15 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)), 295-305, 307, 308, 310 (par. 2), 311-314, 316-333, 336, 338, 339, 340 (to the extent that it enacts s. 19 of the Religious Corporations Act (R.S.Q., chapter C-71)), 341, 344-346, 348, 349, 351, 352, 354, 355, 357 (par. 1), 358 (par. 2), 360, 363-372, 374 (par. 1), 375, 376, 379-382, 385, 386, 388, 389, 391-399, 401, 402, 404-406, 407 (par. 4), 408, 410-415, 417, 419-444, 446-458, 460-470, 472-482, 486-489, 492-501, 502 (to the extent that it enacts s. 22 of the Roman Catholic Bishops Act (R.S.Q., chapter E-17)), 503, 505-508, 509 (to the extent that it enacts s. 75 of the Act respecting fabriques (R.S.Q., chapter F-1)), 510, 512, 513, 515-538, |

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| Reference | Title Date of coming into force |
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| 2002, c. 45 | <p>An Act respecting the Autorité des marchés financiers – <i>Cont'd</i></p> <p>540, 542, 543, 544 (to the extent that it enacts s. 34 of the Winding-up Act (R.S.Q., chapter L-4)), 545-547, 549-551, 554-558, 559 (par. 2), 560-562, 564-566, 568, 569 (par. 2), 570-581, 583-588, 589 (par. 2), 590 (par. 2), 591 (par. 1), 594-596, 598, 599, 601-604, 610, 611, 613, 614 (to the extent that it enacts s. 7 of the National Benefit Societies Act (R.S.Q., chapter S-31)), 615, 616 (to the extent that it enacts s. 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)), 617-619, 620 (to the extent that it enacts s. 30 of the Professional Syndicates Act (R.S.Q., chapter S-40)), 621, 622, 624 (par. 3), 629, 631, 638, 639, 642-652, 654-685, 687, 688, 689 (par. 1, 2, 4, 5), 695-703, 705-726, 731, 739, 740, 742-744</p> <p>Note: Sections 694 and 741 came into force on the date of coming into force of section 7.</p> <p>2004-06-01 ss. 358 (par. 1), 359 (par. 2), 373, 374 (par. 2), 445, 730</p> <p>2004-08-01 s. 104 (1st par.)</p> <p>2010-01-01* ss. 342, 343, 361, 378, 384, 390, 400, 403, 416, 418, 483, 484, 491, 727-729 (*Order in Council 1282-2009 postponed the coming into force of those sections.)</p> |
| 2002, c. 50 | <p>An Act to amend the General and Vocational Colleges Act and the Act respecting the Commission d'évaluation de l'enseignement collégial</p> <p>2004-04-07 s. 7</p> |
| 2002, c. 51 | <p>An Act to amend the Act respecting income support, employment assistance and social solidarity and the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail</p> <p>2003-01-01 ss. 1-31</p> |
| 2002, c. 53 | <p>An Act to amend the Environment Quality Act and other legislative provisions</p> <p>2008-06-01 ss. 1, 2 (par. 2), 3-5, 9-14, 18</p> |
| 2002, c. 55 | <p>An Act to amend the Travel Agents Act and the Consumer Protection Act</p> <p>2003-01-29 s. 22</p> <p>2004-11-11 ss. 18 (par. 2), 25 (par. 2, 6), 26</p> |
| 2002, c. 56 | <p>An Act to secure the supply of hogs to a slaughterhouse enterprise in the Abitibi-Témiscamingue region</p> <p>2004-07-21 s. 1</p> |
| 2002, c. 61 | <p>An Act to combat poverty and social exclusion</p> <p>2003-03-05 ss. 1 (1st par, 2nd par. (except the second sentence)), 2-20, 21 (1st par.), 61, 62 (except as regards ss. 58 and 60), 64, 66, 69</p> <p>2003-04-01 ss. 1 (3rd par.), 46-57, 67</p> <p>2005-10-17 ss. 1 (2nd par. (2nd sentence), to the extent that that provision applies in respect of the advisory committee on the prevention of poverty and social exclusion), 21 (2nd par., except the words "and those of the indicators proposed by the Observatoire de la pauvreté et de l'exclusion sociale that were retained"), 22-30, 31 (except 3rd par.), 32 (except 2nd par. (2nd sentence)), 33, 34, 58 (except the words "and those of the indicators proposed by the Observatoire de la pauvreté et de l'exclusion sociale retained by the Minister"), 59 (except the words " , taking into account in particular the indicators proposed by the observatory,"), 60, 62 (to the extent that it concerns ss. 58 and 60), 63, 65 (1st par.), 68</p> |
| 2002, c. 62 | <p>An Act to amend the Highway Safety Code and the Act respecting the Ministère du Revenu</p> <p>2003-03-05 s. 4 (to the extent that it replaces s. 359.1 (2nd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2))</p> <p>2003-04-13 s. 4 (to the extent that it replaces s. 359.1 (1st par.) of the Highway Safety Code (R.S.Q., chapter C-24.2))</p> |

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| Reference | Title Date of coming into force |
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| 2002, c. 66 | An Act to amend the Act respecting health services and social services as regards the medical activities, the distribution and the undertaking of physicians 2003-07-01 ss. 5-11, 13, 15 (par. 2, 3), 16-20, 22-24, 29 2003-09-01 s. 28 |
| 2002, c. 69 | An Act respecting pre-hospital emergency services and amending various legislative provisions 2011-05-31 ss. 63, 67, 69-75, 170, 171 |
| 2002, c. 70 | An Act to amend the Act respecting insurance and other legislative provisions 2003-02-12 ss. 1-38, 39 (except s. 88.1 of the Act respecting insurance (R.S.Q., chapter A-32) which it replaces), 40-78, 79 (except Div. III.1 of Chapter V of Title III of the Act respecting insurance comprising ss. 200.0.4-200.0.13), 80-147, 149-157, 163, 164, 169, 173-175, 177, 179-186, 188, 189, 191-204 2003-02-26 s. 148 2003-06-25 ss. 170-172 |
| 2002, c. 71 | An Act to amend the Act respecting health services and social services as regards the safe provision of health services and social services 2011-05-01 s. 15 (s. 431 (2 nd par. (par. 6.2)) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)) |
| 2002, c. 78 | An Act to amend the Code of Penal Procedure 2003-07-01 ss. 1-7 |
| 2003, c. 5 | An Act to amend the Highway Safety Code and the Code of Penal Procedure as regards the collection of fines 2004-05-16 ss. 1-7, 8 (except to the extent that it enacts s. 194.3 of the Highway Safety Code (R.S.Q., chapter C-24.2)), 9-30 2004-12-05 s. 8 (to the extent that it enacts s. 194.3 of the Highway Safety Code (R.S.Q., chapter C-24.2)) |
| 2003, c. 17 | An Act to amend the Act respecting financial assistance for education expenses 2004-05-01 ss. 1-43 |
| 2003, c. 18 | An Act to amend the Cooperatives Act 2005-11-17 ss. 1-108, 109 (except to the extent that the provisions enact s. 221.2.3 of the Cooperatives Act (R.S.Q., chapter C-67.2)), 110-164, 166-185 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 |

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| Reference | Title Date of coming into force |
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| 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 (2 nd par.), 179 of the Courts of Justice Act (R.S.Q., chapter T-16)), 2-8 |
| 2004, c. 25 | An Act to amend the Act respecting the Bibliothèque nationale du Québec, the Archives Act and other legislative provisions 2005-12-21 s. 22, except for the amendments in paragraphs 1 and 4 concerning the replacement of the words “the library” 2006-01-31 ss. 1-4, 5 (par. 1), 6-21, 22 (par. 1 concerning the replacement of the words “the library”, 2, 3, 4 concerning the replacement of the words “the library”, 5-7), 23-72, 74-79 2007-11-07 s. 5 (par. 2-4) |
| 2004, c. 30 | An Act respecting Services Québec 2005-05-02 ss. 1-3, 19-36, 38-44, 50, 58, 60 2005-06-22 ss. 4-18, 37, 45-49, 51, 53-56, 59 |
| 2004, c. 31 | An Act to amend the Act to secure the handicapped in the exercise of their rights and other legislative provisions 2006-04-01 ss. 3 (par. 1), 29, 33 |
| 2004, c. 32 | An Act respecting the Agence des partenariats public-privé du Québec 2005-04-18 ss. 1-3, 19-36, 38-46, 53, 56-69, 71 2005-05-18 ss. 4-18, 37, 47-52, 54, 55, 70 |
| 2004, c. 37 | An Act to amend the Securities Act and other legislative provisions 2005-03-16 s. 46 2005-09-14 ss. 1 (par. 2-4), 3 (par. 1-4, 6), 4 (par. 2), 7, 8, 9 (par. 1), 10 (par. 3), 11-13, 22, 23 (par. 2), 31 (par. 2), 37 (par. 2, 3), 38 (par. 4) 2009-09-28 s. 32 (to the extent that it enacts s. 308.2 of the Securities Act (R.S.Q., chapter V-1.1)) |

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| Reference | Title Date of coming into force |
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| 2004, c. 39 | An Act to amend the Act respecting the Pension Plan of Peace Officers in Correctional Services and other legislative provisions 2006-01-01 ss. 68, 101, 122, 176, 192, 210, 236 2008-04-02 ss. 6 (to the extent that it enacts subdivision 4 of Division IV of Chapter II of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)), 47 (par. 3) (to the extent that it refers to s. 41.7), 124 (to the extent that it enacts Division III.3 of Chapter VI of Title I of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)), 136, 137 (par. 7) (to the extent that it refers to s. 109.8 of the Act respecting the Government and Public Employees Retirement Plan), 255 (to the extent that it enacts Division I.3 of Chapter VI of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)), 262, 263 (par. 3) (to the extent that it refers to s. 138.7 of the Act respecting the Pension Plan of Management Personnel) |
| 2004, c. 40 | An Act to repeal the Act respecting the establishment of a steel complex by Sidbec and the Act respecting the Société du parc industriel et portuaire Québec-Sud 2005-03-23 ss. 1-17 |
| 2005, c. 7 | An Act respecting the Centre de services partagés du Québec 2005-06-27 ss. 1-3, 18-36, 38, 39, 45-48, 54, 107, 109 2005-12-06 ss. 4-17, 37, 40-44, 49-53, 55-79, 80 (to the extent that it enacts the first sentence of s. 13 of the Act respecting government services to departments and public bodies (R.S.Q., chapter S-6.1)), 81-106, 108 |
| 2005, c. 10 | An Act to amend the Act respecting petroleum products and equipment, the Building Act and other legislative provisions 2007-04-01 ss. 1-83 |
| 2005, c. 13 | An Act to amend the Act respecting parental insurance and other legislative provisions 2005-08-22 any portion not yet in force of s. 50 2005-11-16 s. 70 (to the extent that it concerns s. 82 of the Act respecting parental insurance (2001, c. 9)) 2006-01-01 any portion not yet in force of ss. 2, 4-6, 10, 15, 20, 47, 102, 105 2006-01-01 any other section not yet in force |
| 2005, c. 15 | Individual and Family Assistance Act 2005-10-01 s. 191 2007-01-01 ss. 1-63, 64 (except 1 st par., second sentence), 65-73, 84-107, 109-136, 137 (except for the part concerning the Youth Alternative Program and a specific program), 138-156, 157 (except par. 2), 158-175, 180-190, 192, 193, 195, 198, 199 2007-04-01 ss. 74-83, 108, 137 (for the part concerning the Youth Alternative Program and a specific program) |
| 2005, c. 16 | An Act to amend the Education Act and the Act respecting private education 2005-11-01 ss. 6-9 2006-09-01 ss. 1-5, 10-14 |
| 2005, c. 17 | An Act to amend the Act respecting administrative justice and other legislative provisions 2006-01-01 ss. 1-16, 18-30, 32, 48 2006-07-01 ss. 17, 31, 33-42, 44, 45, 49 2007-01-01 ss. 46, 47 |
| 2005, c. 18 | An Act respecting the Health and Welfare Commissioner 2006-08-14 ss. 2, 14, 17-21, 23, 28, 33, 34, 36, 38-44 2007-10-04 s. 15 |

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| Reference | Title Date of coming into force |
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| 2005, c. 18 | An Act respecting the Health and Welfare Commissioner – <i>Cont'd</i> 2008-06-01 ss. 22, 45 2008-09-30 s. 16 |
| 2005, c. 19 | An Act to amend the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs and other legislative provisions 2005-08-31 s. 2 (to the extent that it introduces s. 17.1.1 (2 nd par.) of the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs (R.S.Q., chapter M-25.2)) 2005-12-08 s. 2 (other than the provisions introducing s. 17.1.1 (2 nd par.) of the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs (R.S.Q., chapter M-25.2)) |
| 2005, c. 22 | An Act to amend the Building Act and other legislative provisions 2005-12-01 ss. 10 (par. 2, 3), 11, 12 (par. 1), 15-28, 30-38, 40, 41, 45 (par. 5, 6), 46-49, 54, 55 2008-06-25 ss. 1-9, 10 (par. 1, 4), 12 (par. 2), 13, 14, 29, 39, 42-44, 45 (par. 1-4), 50-53 |
| 2005, c. 27 | An Act to amend the Code of Penal Procedure and the Courts of Justice Act 2006-10-02 ss. 1-21, 23 |
| 2005, c. 32 | An Act to amend the Act respecting health services and social services and other legislative provisions 2007-02-01 ss. 139, 140 (par. 2), 141 2007-02-14 ss. 244-246, 339 2009-02-01 s. 220 2010-01-01 s. 240 (the words “or a health professional”, “or professional” and “or person to whom the health professional provides health services” in the paragraph introduced by paragraph 2) |
| 2005, c. 33 | An Act to amend the Environment Quality Act 2006-01-19 ss. 1-5 |
| 2005, c. 34 | An Act respecting the Director of Criminal and Penal Prosecutions 2006-02-01 ss. 5 (solely for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director), 89 (solely for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director), 90 (1 st par., solely for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director) 2006-04-01 ss. 2, 3 (except for “During the year that precedes the end of the Director’s term or as soon as the office becomes vacant.”) 2007-03-05 ss. 1 (1 st par.), 4, 6-8, 10-12, 18, 22, 57 (par. 2) 2007-03-15 ss. 5 (for all matters other than those contemplated by Order in Council 53-2006 dated 1 February 2006), 90 (1 st par.) (for all matters other than those contemplated by Order in Council 53-2006 dated 1 February 2006) 2007-03-15 ss. 1 (2 nd par., 3 rd par.), 3 (the words “During the year that precedes the end of the Director’s term or as soon as the office becomes vacant.”), 9, 13-17, 19-21, 23-56, 57 (par. 1), 58-88, 90 (2 nd par., 3 rd par.), 91-94 |
| 2005, c. 39 | An Act to amend the Act respecting owners and operators of heavy vehicles and other legislative provisions 2011-01-01 s. 3 (insofar as it replaces s. 2 (1 st par. (subpar. 3 (subpar. a))) of the Act respecting owners, operators and drivers of heavy vehicles (R.S.Q., chapter P-30.3) and insofar as it enacts s. 2 (1 st par. (subpar. 4))) 2016-11-20 ss. 4 (par. 2), 30-47 |

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| Reference | Title Date of coming into force |
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| 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 (1 st 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 (1 st par. (subpar. 1, 2)), 6-15, 27-29, 31-33, 35-38, 41 (par. 2 (except the words “and agent licences”)), 42, 69-77, 79-82, 90-106, 114, 115, 118-122, 123 (as regards the provisions respecting agencies), 125, 126, 128, 129, 130 (insofar as the latter section applies to agency licences) 2010-07-22 ss. 1 (par. 3-6), 3, 5 (1 st par. (subpar. 3-5), 2 nd par.), 16-26, 30, 34, 41 (par. 2 (the words “and agent licences”)), 78, 116, 117, 123 (as regards the provisions concerning agents), 124, 127, 130 (insofar as the latter section applies to agent licences), 131, 132 |

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| Reference | Title Date of coming into force |
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| 2006, c. 26 | An Act to amend the Act respecting the Conservatoire de musique et d'art dramatique du Québec 2007-03-31 ss. 3, 4, 7, 8, 10, 11, 13, 16, 19, 20 2007-09-01 ss. 5, 6 |
| 2006, c. 29 | An Act respecting contracting by public bodies 2008-10-01 ss. 1-59 |
| 2006, c. 34 | An Act to amend the Youth Protection Act and other legislative provisions 2007-07-09 ss. 1-7, 9, 10 (except par. 3), 11-32, 33 (except par. 1), 34, 37, 38, 40-69, 71-75, 78 2007-11-01 ss. 8, 35, 70 (insofar as it enacts s. 132 (1 st par. (subpar. k)) of the Youth Protection Act (R.S.Q., chapter P-34.1)) 2008-07-07 ss. 10 (par. 3), 33 (par. 1), 36, 70 (insofar as it enacts s. 132 (1 st par. (subpar. i)) of the Youth Protection Act (R.S.Q., chapter P-34.1)) 2009-05-14 ss. 39 (insofar as it enacts ss. 72.9 and 72.10 of the Youth Protection Act (R.S.Q., chapter P-34.1)), 70 (insofar as it enacts s. 132 (1 st par. (subpar. j)) of the Youth Protection Act) |
| 2006, c. 41 | An Act to amend the Crime Victims Compensation Act and other legislative provisions 2007-01-16 ss. 2 (to the extent that it enacts s. 5.2 of the Crime Victims Compensation Act (R.S.Q., chapter I-6)), 3, 4, 9 (to the extent that it concerns the amendment made to s. 6 of the Crime Victims Compensation Act by s. 3 of the Act to amend the Crime Victims Compensation Act and other legislative provisions), 10 2007-03-22 ss. 1, 2 (except to the extent that it enacts s. 5.2 of the Crime Victims Compensation Act (R.S.Q., chapter I-6), already in force), 5-8, 9 (except to the extent that it concerns the amendment made to s. 6 of the Crime Victims Compensation Act by s. 3 of the Act to amend the Crime Victims Compensation Act and other legislative provisions, already in force) |
| 2006, c. 43 | An Act to amend the Act respecting health services and social services and other legislative provisions 2007-03-01 ss. 1, 3, 7, 8, 15, 17, 32, 53 2008-01-01 ss. 2, 4, 5 (except s. 108 (2 nd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 6, 9-14, 16, 18-31, 33-43, 45-52, 54-57 |
| 2006, c. 49 | An Act respecting the Commission administrative des régimes de retraite et d'assurances 2007-05-09 ss. 11-26, 135 |
| 2006, c. 50 | An Act to amend the Securities Act and other legislative provisions 2008-02-01 ss. 28 (par. 3), 30 (par. 2), 36 (to the extent that it enacts s. 89 of the Securities Act (R.S.Q., chapter V-1.1)), 41, 61 (par. 4), 62 (par. 1), 67 (par. 1, 3), 68, 71, 72 (par. 2), 73, 74, 78 (par. 1, 2), 80, 108 (par. 13, 14) 2008-03-17 ss. 16-20, 23, 24, 35 (to the extent that it repeals ss. 84 and 85 of the Securities Act (R.S.Q., chapter V-1.1)), 61 (par. 2), 66 (par. 2), 108 (par. 5 (to the extent that it introduces s. 331.1 (par. 6.1) of the Securities Act)) 2008-06-01 ss. 33, 34, 38 (to the extent that it repeals ss. 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 |

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| Reference | Title Date of coming into force |
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| 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 (1 st par.) of the Highway Safety Code (R.S.Q., chapter C-24.2), 82, 83, 87, 88 (except “, except fines belonging to a municipality in accordance with an agreement under the second paragraph of section 597.1 of that Code” in par. 1 of s. 12.39.1 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28)), 103 2008-09-17 ss. 59, 64 2008-12-07 ss. 1, 7, 20, 34, 36 (except s. 202.4 (3 rd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2) that it enacts), 37-39, 40 (except s. 209.2.1 (1 st par, subpar. 1) of that Code that it enacts), 42-44, 52, 60, 63, 74, 78 2009-01-01 s. 66 2009-07-01 s. 67 2009-08-19 s. 105 |

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| Reference | Title Date of coming into force |
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| 2007, c. 40 | An Act to amend the Highway Safety Code and the Regulation respecting demerit points – <i>Cont'd</i> 2009-12-06 ss. 8, 9, 12, 13, 15, 16 (par. 2 (except for “79,” and “, 185 and 191.2”)), 18, 19, 27, 29, 30, 32, 33, 35 (par. 2), 40 (s. 209.2.1 (1 st par. (subpar. 1)) of the Highway Safety Code (R.S.Q., chapter C-24.2) that it enacts), 68-71, 75, 76, 84-86, 96 2010-01-17 ss. 10, 11 (except for “, a moped”), 17 2010-05-02 s. 11 (the words “, a moped”) 2011-06-19 ss. 14, 16 (par. 2 (with respect to “79,” and “, 185 and 191.2”)), 21-26, 28, 31, 35 (par. 1), 92, 93 |
| 2007, c. 41 | An Act to amend the Financial Administration Act and the Act respecting the Ministère des Finances 2008-10-08 ss. 1, 2 (to the extent that it enacts ss. 77.3 to 77.7), 5, 6 2008-12-15 ss. 2 (to the extent that it enacts ss. 77.1 and 77.2), 3, 4 |
| 2007, c. 43 | An Act to amend various legislative provisions concerning pension plans in the public sector 2008-04-02 ss. 40, 81, 158 2008-05-07 ss. 7, 9, 11, 33, 34, 36, 39 (par. 2) (to the extent that it concerns par. 7.3.2), 59-62, 82 (par. 2), 104-107, 110, 117, 119-121, 128, 144-147, 159 (par. 1) 2010-04-01 ss. 4, 13, 23, 24, 27-29, 53, 54, 68, 75, 76, 89, 94, 98, 100, 101, 115, 125, 126, 129, 140, 150, 151, 160, 169 2010-06-07 ss. 6, 8, 25, 26 (par. 2), 35, 37, 39 (par. 2) (to the extent that it concerns s. 130 (par. 7.3.1) of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)), 41, 63, 64, 71, 77 (par. 2), 80, 82 (par. 3, 4), 83, 90, 91, 148, 149, 152, 153, 154 (par. 2), 157, 159 (par. 2), 161, 167, 168, 170 |
| 2008, c. 7 | An Act to amend the Act respecting the Autorité des marchés financiers and other legislative provisions 2011-01-01 ss. 109-118, 122, 128, 129, 133 (par. 3), 171 |
| 2008, c. 9 | Real Estate Brokerage Act 2010-05-01 ss. 1, 2, 3 (except par. 14), 4-128, 130-160, 161 (except 2 nd par.) |
| 2008, c. 11 | An Act to amend the Professional Code and other legislative provisions 2008-10-15 ss. 1-30, 32-57, 59-117, 118 (par. 1), 119, 121-226 2009-01-31* ss. 31, 58, 118 (par. 2), 120 (*Order in Council 75-2009 postponed the coming into force of ss. 118 (par. 2) and 120.) 2010-04-01 ss. 118 (par. 2), 120 |
| 2008, c. 12 | An Act to amend the Financial Administration Act 2008-10-08 ss. 1, 2 |
| 2008, c. 13 | An Act to amend the Police Act and other legislative provisions 2009-02-11 s. 13 2009-04-01 ss. 1, 2, 5-11, 14, 15 |
| 2008, c. 14 | An Act to again amend the Highway Safety Code and other legislative provisions 2008-09-03 ss. 98 (par. 1), 118 2008-09-17 s. 48 2008-11-05 s. 136 2008-12-07 ss. 5, 13, 14 (par. 1), 31, 32, 41, 42, 87, 92, 93, 97, 116 2009-12-06 ss. 11 (par. 2), 58 |

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| 2008, c. 14 | <p>An Act to again amend the Highway Safety Code and other legislative provisions – <i>Cont'd</i></p> <p>2010-12-01 ss. 15, 16, 17, 103-110 2011-01-01 ss. 25, 44, 72¹ (par. 2) 2011-05-01 s. 37 2013-04-07 ss. 2 (par. 1), 18, 19, 21, 22, 91, 95 2019-02-11 s. 54 (par. 1, 2, 4)</p> |
| 2008, c. 18 | <p>An Act to amend various legislative provisions respecting municipal affairs</p> <p>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</p> |
| 2008, c. 24 | <p>Derivatives Act</p> <p>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))</p> |
| 2008, c. 25 | <p>An Act to amend the Act respecting the Government and Public Employees Retirement Plan and other legislation concerning pension plans in the public sector</p> <p>2010-06-07 ss. 22, 96</p> |
| 2008, c. 29 | <p>An Act to amend the Education Act and other legislative provisions</p> <p>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</p> |
| 2009, c. 6 | <p>An Act respecting the Institut national des mines</p> <p>2010-06-28 ss. 1-36</p> |
| 2009, c. 8 | <p>An Act to amend the Courts of Justice Act and the Act respecting the Ministère de la Justice</p> <p>2011-04-14 ss. 4, 13</p> |
| 2009, c. 19 | <p>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</p> <p>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</p> |
| 2009, c. 21 | <p>An Act to affirm the collective nature of water resources and provide for increased water resource protection</p> <p>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</p> |

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| 2009, c. 21 | An Act to affirm the collective nature of water resources and provide for increased water resource protection – <i>Cont'd</i> 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 1 ^a 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 |

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| 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 <i>a</i> to <i>c</i> in respect of each operator of an establishment providing restaurant services to which the paragraphs apply, be set as the date of coming into force of sections 197 to 200, 202 and section 227, when it enacts sections 350.52 to 350.55 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1): (<i>a</i>) the date on which an operator activates in an establishment, after 31 August 2010, a device referred to in section 350.52 of the Act respecting the Québec sales tax, in respect of that establishment; (<i>b</i>) the date on which an operator makes the first supply of a meal in an establishment if the supply is made after 31 August 2010 and is the first supply made in connection with the operation of the establishment, in respect of that establishment; or (<i>c</i>) the date that is 60 days after the date of a notice sent to an operator to the effect that the operator committed an offence against a fiscal law after 20 April 2010; the notice is signed by a public servant who is the head of the Service d'implantation et de suivi des modules d'enregistrement des ventes in the Direction générale adjointe de la recherche fiscale within the Direction générale de la planification, de l'administration et de la recherche of the Ministère du Revenu). |
| 2010, c. 7 | An Act respecting the legal publicity of enterprises 2010-11-17 ss. 75-78, 176-178, 180-183, 186-190, 191 (par. 1), 193, 196-198, 200-210, 221, 223-225, 228-231, 235-240, 255, 258, 260, 263, 276-279, 284, 295 (where it replaces Div. III of the Regulation respecting the application of the Act respecting the publicity of sole proprietorships, partnerships and legal persons (R.R.Q., chapter P-45, r. 1)), 301, Schedules I, II and IV 2011-02-14 ss. 1-74, 79-175, 179, 191 (par. 2, 3), 192, 194, 195, 199, 211-220, 222, 226, 227, 232, 233, 241-254, 256, 257, 259, 261, 262, 264-275, 280-283, 285-294, 295 (except where it replaces Div. III of the Regulation respecting the application of the Act respecting the publicity of sole proprietorships, partnerships and legal persons (R.R.Q., chapter P-45, r. 1)), 296, 297, 299, Schedules III and V |

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| Reference | Title Date of coming into force |
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| 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 (1 st 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 2 nd par. (subpar. 5)), 2, 3 (except to the extent that it concerns the operation of automated teller machines), 4 (except 1 st par. (subpar. 5), 2 nd par.), 5, 6 (except 3 rd par.), 7-57, 59-85 2013-01-01 ss. 1 (2 nd par. (subpar. 5)), 3 (to the extent that it concerns the operation of automated teller machines), 4 (1 st par. (subpar. 5), 2 nd par.), 6 (3 rd par.), 58 |
| 2011, c. 10 | Unclaimed Property Act 2012-01-01 ss. 30, 57, 64, 81, 92 |
| 2011, c. 15 | An Act to improve the management of the health and social services network 2013-02-01 ss. 41, 45 |
| 2011, c. 17 | Anti-Corruption Act 2012-06-01 ss. 41, 43-47, 49, 63, 64 |

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| Reference | Title Date of coming into force |
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| 2011, c. 18 | An Act respecting mainly the implementation of certain provisions of the Budget Speech of 17 March 2011 and the enactment of the Act to establish the Northern Plan Fund 2011-08-29 ss. 60-63, 317 (except as concerns the replacement of the Tariff of fees respecting land registration (R.R.Q., chapter B-9, r. 1) by Schedule I to the Act respecting registry offices (R.S.Q., chapter B-9)) |
| 2011, c. 22 | An Act to prohibit the resale of tickets at a price above that authorized by the producer of the event 2012-06-07 s. 1 |
| 2011, c. 26 | An Act to amend various legislative provisions mainly concerning the financial sector 2012-04-13 ss. 42, 43 (ss. 82.1-82.7 of the Derivatives Act (2008, chapter 24)), 44, 59, 60, 61 (s. 175 (1 st par. (subpar. 21.1, 22.1) of the Derivatives Act (2008, chapter 24)) 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 |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|--|
| 2012, c. 23 | <p>An Act respecting the sharing of certain health information</p> <p>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</p> <p>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.) 2019-02-28 ss. 11 (1st par. (subpar. 6)), 24, 25 (par. 2, 3), 43-45, 75 (the words “and any other person for whom an entry is requested”), 79 (par. 10), 83 (2nd par.), 123 (“43,”), 161 (par. 4)</p> |
| 2012, c. 25 | <p>Integrity in Public Contracts Act</p> <p>2014-11-05 s. 23</p> |
| 2012, c. 30 | <p>An Act to amend various legislative provisions concerning municipal affairs</p> <p>2013-06-26 ss. 2, 4-22, 24-32</p> |
| 2012, c. 31 | <p>An Act to establish the Health and Social Services Information Resources Fund</p> <p>2013-01-01 ss. 1-6</p> |
| 2013, c. 5 | <p>An Act to amend the Election Act with regard to on-campus voting by students in vocational training centres and post-secondary educational institutions</p> <p>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”)</p> |
| 2013, c. 6 | <p>An Act to amend the Police Act as concerns independent investigations</p> <p>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</p> |
| 2013, c. 11 | <p>An Act to amend the Act respecting Héma-Québec and the haemovigilance committee</p> <p>2019-04-24 s. 8</p> |
| 2013, c. 12 | <p>An Act to amend the Professional Code with respect to disciplinary justice</p> <p>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</p> |
| 2013, c. 15 | <p>An Act to amend the Act respecting school elections and other legislative provisions</p> <p>2013-12-11 s. 4 2014-11-02 ss. 5, 6</p> |

COMING INTO FORCE DETERMINED

| 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 (1 st 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) 2018-06-20 s. 165 |
| 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 (1 st par. (subpar. 11))), 15-17, 19, 22 (par. 1-5), 24, 32, 34-36, 39 2019-04-01 ss. 25, 27 (where it enacts s. 116.5) |
| 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 4 th par.), 36-302, 303 (except 1 st 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 (2 nd 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 2019-05-31 ss. 1-4, 8-10, 17-25, 40, 47-54 |

COMING INTO FORCE DETERMINED

| 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. 1 | Funeral Operations Act 2018-08-15 ss. 1-3, 7, 8, 9, 11, 12, 15 (1 st par.), 16 (2 nd par.), 17 (2 nd par.), 21, 27, 30, 33, 36, 38, 46, 48 (2 nd par.), 61, 63, 65 (1 st par.), 66 (1 st par. (subpar. 3), 2 nd par., 3 rd par.), 69, 70 (2 nd par.), 79 (3 rd par.), 81, 82 (2 nd par.), 88, 97 (2 nd par.) 2019-01-01 ss. 4-6, 10, 13, 14, 15 (except 1 st par.), 16 (except 2 nd par.), 17 (except 2 nd par.), 18-20, 22-26, 28, 29, 31, 32, 34, 35, 37, 39-45, 47, 48 (except 2 nd par.), 49-60, 62, 64, 65 (except 1 st par.), 66 (except 1 st par. (subpar. 3), 2 nd par., 3 rd par.), 67, 68, 70 (except 2 nd par.), 71-78, 79 (except 3 rd par.), 80, 82 (except 2 nd par.), 83-87, 89-96, 97 (except 2 nd par.), 98-142, 144-149 |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|--|
| 2016, c. 3 | Québec Immigration Act 2018-08-02 ss. 1-71, 72 (except par. 2), 73-129 |
| 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 |
| 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. 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 2018-10-31 ss. 39 (to the extent that it concerns s. 8.1.2 of the Act respecting prescription drug insurance (chapter A-29.01)), 50 (to the extent that it concerns s. 8.1.2 of the Act respecting prescription drug insurance) |
| 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))) 2018-09-20 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)) |
| 2017, c. 11 | An Act to amend various legislation mainly with respect to admission to professions and the governance of the professional system 2019-10-01 s. 146 |
| 2017, c. 18 | An Act to amend the Youth Protection Act and other provisions 2018-05-15 ss. 39, 114 2019-01-28 ss. 1 (par. 1 (to the extent that it enacts s. 1 (1 st par., subpar. c. 2) of the Youth Protection Act (chapter P-34.1)), par. 2-4), 2-8, 14-20, 22, 24-31, 33-38, 41-46, 51, 68-70, 88, 94-96, 98-100, 103-113, 115-117 |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|---|
| 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 2018-06-20 ss. 2-5, 10 |
| 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 |
| 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 2018-08-01 ss. 9, 23 (to the extent that it enacts s. 115.1 (1 st par.) of the Consumer Protection Act (chapter P-40.1)), 43, 44 (to the extent that it enacts ss. 187.6, 187.8 of the Consumer Protection Act), 49-52, 55 (to the extent that it enacts s. 244.1 of the Consumer Protection Act), 57, 58, 59 (to the extent that it enacts s. 251.2 of the Consumer Protection Act), 64-66, 70, 71-74, 79, 81 (2 nd par.) (to the extent that it concerns s. 187.8 of the Consumer Protection Act), 84 2019-02-01 ss. 4, 48, 53, 55 (to the extent that it enacts ss. 244.2-244.6 of the Consumer Protection Act (chapter P-40.1)), 63 (to the extent that it enacts s. 321 (1 st par. (subpar. <i>h</i>), 2 nd par.) of the Consumer Protection Act), 75 2019-08-01 ss. 2, 3, 6-8, 10-22, 23 (except to the extent that it enacts s. 115.1 (1 st par.) of the Consumer Protection Act (chapter P-40.1)), 24-42, 44 (except to the extent that it enacts ss. 187.6, 187.8 of the Consumer Protection Act), 45-47, 54, 56, 59 (except to the extent that it enacts s. 251.2 of the Consumer Protection Act), 60, 61, 63 (except to the extent that it enacts s. 321 (1 st par. (subpar. <i>h</i>), 2 nd par.) of the Consumer Protection Act), 67, 68, 76-78, 80, 81 (2 nd par.) (except to the extent that it concerns s. 187.8 of the Consumer Protection Act), 82 |
| 2018, c. 1 | An Act to increase the jurisdiction and independence of the Anti-Corruption Commissioner and the Bureau des enquêtes indépendantes and expand the power of the Director of Criminal and Penal Prosecutions to grant certain benefits to cooperating witnesses 2018-06-20 s. 27 |
| 2018, c. 4 | An Act respecting the implementation of recommendations of the pension committee of certain public sector pension plans and amending various legislative provisions 2019-01-01 ss. 3, 4, 11, 13, 17, 18, 22, 25, 27, 29 (par. 4, 5), 33-36, 39-42, 57, 66, 68 (par. 4, 5), 70, 73-75 |
| 2018, c. 7 | An Act to amend the Highway Safety Code and other provisions 2019-07-03 ss. 126, 143 (to the extent that it enacts s. 509.2.1 of the Highway Safety Code), 145 2019-11-07 s. 174 (par. 2, 3) 2019-11-25 ss. 9, 13-20, 162 2020-02-01 s. 149 |
| 2018, c. 12 | An Act to amend various labour-related legislative provisions mainly to give effect to certain Charbonneau Commission recommendations 2018-06-20 ss. 1-28 |
| 2018, c. 13 | An Act to amend the Building Act and other legislative provisions mainly to give effect to certain Charbonneau Commission recommendations 2018-09-04 ss. 1-45 |

COMING INTO FORCE DETERMINED

| Reference | Title Date of coming into force |
|-------------|---|
| 2018, c. 19 | <p>An Act to constitute the Société québécoise du cannabis, to enact the Cannabis Regulation Act and to amend various highway safety-related provisions</p> <p>2018-08-07 ss. 1-5, 6 (to the extent that it enacts s. 23.2 (except 1st par. (subpar. 2, 3)) of the Act respecting the Société des alcools du Québec (chapter S-13), 7, 19 (to the extent that it enacts ss. 23-26, 44-47, 49, 56, 67-82, 112, 113 of the Cannabis Regulation Act (2018, chapter 19, s. 19)), 23, 43 (to the extent that it enacts s. 202.3.1 of the Highway Safety Code (chapter C-24.2), 58 (to the extent that it enacts the Government's power to provide exceptions by regulation), 59 (to the extent that it enacts the Government's power to provide exceptions by regulation), 61, 65 (to the extent that it enacts the Government's power to provide exceptions by regulation)</p> <p>2018-10-17 ss. 6 (to the extent that it enacts s. 23.2 (1st par. (subpar. 2, 3)) of the Act respecting the Société des alcools du Québec (chapter S-13)), 19 (except to the extent that it enacts ss. 22-26, 44-47, 49, 56, 58-60, 63-82, 112, 113 of the Cannabis Regulation Act (2018, chapter 19, s. 19)), 63, 64, 74 (with regard to the adjustments related to the Cannabis Act (Statutes of Canada, 2018, chapter 16))</p> <p>2018-12-18 ss. 20, 21, 24-26, 30, 32, 33, 35-41, 44, 45 (except to the extent that it enacts s. 202.4.1 (1st par. (subpar. 2)) of the Highway Safety Code (chapter C-24.2)), 46-49, 50 (except par. 1), 51, 54-57, 60, 62, 68-73, 74 (with regard to the adjustments related to the Act to amend the Criminal Code (offences relating to conveyance) and to make consequential amendments to other Acts (Statutes of Canada, 2018, chapter 21))</p> <p>2019-07-03 ss. 58 (any portion not yet in force), 59 (any portion not yet in force), 65 (any portion not yet in force)</p> |
| 2019, c. 11 | <p>An Act to increase Québec's socio-economic prosperity and adequately meet labour market needs through successful immigrant integration</p> <p>2019-11-01 s. 9</p> |

**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS YET TO BE DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2019**

Provisions not in force on 31 December 2019 and rendered inapplicable or obsolete following the coming into force of other provisions are not included in this table.

| Reference | Title |
|-------------|--|
| 1969, c. 51 | Manpower Vocational Training and Qualification Act s. 62 |
| 1971, c. 48 | An Act respecting health services and social services s. 149 |
| 1972, c. 55 | Transport Act ss. 126, 151 (par. <i>a</i>), 155 (par. <i>a</i>) |
| 1977, c. 68 | Automobile Insurance Act s. 93 |
| 1978, c. 7 | An Act to secure the handicapped in the exercise of their rights s. 71 |
| 1978, c. 9 | Consumer Protection Act s. 6 (par. <i>c</i> , <i>d</i>) |
| 1979, c. 45 | An Act respecting labour standards ss. 5 (par. 4), 29 (par. 4, 6), 39 (par. 6, 7), 112, 136-138 |
| 1979, c. 63 | An Act respecting occupational health and safety ss. 204-215 |
| 1979, c. 64 | An Act respecting the protection of persons and property in the event of disaster ss. 17, 19 (2 nd par.), 23, 45, 47 |
| 1979, c. 85 | An Act respecting child day care ss. 5, 6, 97 |
| 1979, c. 86 | An Act respecting safety in sports ss. 31, 39 |
| 1980, c. 39 | An Act to establish a new Civil Code and to reform family law ss. 63, 64 (1 st , 2 nd par.), 70 (1 st par.) |
| 1981, c. 31 | An Act respecting the sociétés d'entraide économique and amending various legislation ss. 57-59, 124 (2 nd par. (par. 3)), 126, 127 (2 nd par.), 129 (the word and figure "or 126"), 168 (1 st par., subpar. 4 (the words "matters provided for by section 107, paragraph 3 of section 108, section 115 and paragraphs 1 to 3, 5 and")), 182-188 |
| 1982, c. 17 | An Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure s. 81 (par. 3) |
| 1982, c. 25 | An Act to amend the Environment Quality Act and other legislation ss. 27-34 |

COMING INTO FORCE TO BE DETERMINED

| Reference | Title |
|--------------|--|
| 1982, c. 61 | An Act to amend the Charter of human rights and freedoms ss. 6 (par. 2), 21 (R.S.Q., chapter C-12, s. 86.2 (former), 1 st par.), 25, 30 |
| 1983, c. 23 | An Act to promote the advancement of science and technology in Québec ss. 66-79, 83-93, 94 (1 st par.), 95 (1 st , 3 rd par.), 96 and 97, to the extent that they relate to the Fonds established by par. 3 of s. 65 and ss. 65 (par. 3), 82, 125, 126 |
| 1983, c. 38 | Archives Act s. 82 |
| 1983, c. 39 | An Act respecting the conservation and development of wildlife s. 46 |
| 1983, c. 43 | An Act respecting restaurant and hotel workers who derive income from gratuities ss. 1, 3-6, 8, 10, 11, 12, to the extent that they refer to an allocation of gratuities or to gratuities that are allocated |
| 1983, c. 53 | An Act to amend the Agricultural Products, Marine Products and Food Act s. 3 (par. 2, 3) |
| 1983, c. 54 | An Act to amend various legislative provisions s. 81 (R.S.Q., chapter S-25.1, s. 53 (par. 3)) |
| 1984, c. 16 | An Act respecting commercial fisheries and aquaculture and amending other legislation ss. 4, 11 |
| 1984, c. 41 | An Act to amend the Securities Act s. 19 |
| 1985, c. 26 | An Act to amend the Act to preserve agricultural land ss. 12, 17 |
| 1985, c. 34 | Building Act ss. 120, 121, 214 (except with regard to the Gas Distribution Act (chapter D-10), the Act respecting piping installations (chapter I-12.1), the Act respecting electrical installations (chapter I-13.01), the Act respecting building contractors vocational qualifications (chapter Q-1), the Act respecting the conservation of energy in buildings (chapter E-1.1) and the Act respecting pressure vessels (chapter A-20.01) in respect of buildings and facilities intended for use by the public to which Part 11 of the Code adopted by Chapter I of the Construction Code applies), 218, 219, 263-267, 274-279, 284, 291 (1 st par. (except with regard to a licence issued under the Act respecting building contractors vocational qualifications and except in all respects other than the qualification of contractors and owner-builders)) |
| 1986, c. 60 | An Act respecting the sale of the Raffinerie de sucre du Québec ss. 16, 17, 19 |
| 1986, c. 62 | An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act s. 4 (par. 12 (Montmorency)) |
| 1986, c. 91 | Highway Safety Code s. 496 |
| 1986, c. 109 | An Act to amend the Act respecting the conservation and development of wildlife and the Parks Act s. 21 |

COMING INTO FORCE TO BE DETERMINED

| Reference | Title |
|--------------|---|
| 1987, c. 25 | An Act to amend the Environment Quality Act s. 1 |
| 1987, c. 36 | An Act to again amend the Act respecting probation and houses of detention in respect of close supervision ss. 1-3 |
| 1987, c. 94 | An Act to amend the Highway Safety Code and other legislation ss. 49, 50, 62, 70 (R.S.Q., chapter C-24.2, s. 519.14), 77, 78 |
| 1987, c. 102 | An Act to amend the Act respecting land use planning and development, the Cities and Towns Act and the Municipal Code of Québec s. 22 |
| 1988, c. 39 | An Act to amend the Act respecting the conservation and development of wildlife and the Parks Act s. 12 |
| 1988, c. 47 | An Act to amend the Act respecting health services and social services and other legislation s. 10 |
| 1988, c. 51 | An Act respecting income security s. 85 |
| 1988, c. 56 | An Act to amend the Code of Civil Procedure in respect of the collection of support payments ss. 1 (R.S.Q., chapter C-25, ss. 553.3-553.9), 2-10, 12 |
| 1988, c. 57 | An Act to ensure safety in guided land transport s. 63 (2 nd par.) |
| 1988, c. 75 | An Act respecting police organization and amending the Police Act and various legislation ss. 211, 223, 241 |
| 1988, c. 84 | Education Act ss. 123, 124, 131, 137, 139, 206, 210, 354, 355, 509-515, 522, 525, 528, 529, 536 |
| 1988, c. 86 | An Act to amend the charter of the city of Montréal s. 2 (par. 1) |
| 1989, c. 7 | An Act to amend the Act to preserve agricultural land s. 2 |
| 1989, c. 15 | An Act to amend the Automobile Insurance Act and other legislation s. 1 (R.S.Q., chapter A-25, s. 72) |
| 1989, c. 47 | An Act to amend the Automobile Insurance Act s. 11 (R.S.Q., chapter A-25, s. 179.3, the words “and the amount of his indemnity”) |
| 1989, c. 48 | An Act respecting market intermediaries s. 26 |
| 1989, c. 52 | An Act respecting municipal courts and amending various legislation s. 67, Sched. I (par. 60, 61, 131) |

COMING INTO FORCE TO BE DETERMINED

| Reference | Title |
|--------------|---|
| 1989, c. 59 | An Act to amend the Act respecting child day care s. 4 |
| 1990, c. 26 | An Act to amend the Environment Quality Act s. 4 (R.S.Q., chapter Q-2, ss. 31.46-31.51) |
| 1990, c. 77 | An Act to amend the Securities Act ss. 3, 11 |
| 1990, c. 78 | An Act to amend the Education Act and the Act respecting private education ss. 3, 13-17, 19-22 |
| 1990, c. 80 | An Act to amend the Agricultural Products, Marine Products and Food Act s. 5 (par. 1, 2 (R.S.Q., chapter P-29, s. 9 (1 st par., par. <i>k, l, l.1, o, p</i>)), 3) |
| 1990, c. 83 | An Act to amend the Highway Safety Code and other legislative provisions ss. 2 (par. 3), 40-42, 129, 140 (par. 2, 4), 166, 187, 190, 241 (except as regards s. 645.3 of the Highway Safety Code (R.S.Q, chapter C-24.2)), 257 |
| 1991, c. 6 | An Act respecting the construction and putting into operation of power control and transformer stations and an aluminium plant in the Deschambault-Portneuf industrial park ss. 3, 4 |
| 1991, c. 27 | An Act amending the Education Act and amending the Act respecting private education s. 4 |
| 1991, c. 42 | An Act respecting health services and social services and amending various legislation ss. 259 (2 nd sentence), 360 (2 nd par.), 483, 570, 573, 574 (par. 2), 575, 581 (par. 4) |
| 1991, c. 74 | An Act to amend the Building Act and other legislation ss. 49 (except with regard to the qualification of contractors and owner-builders), 56 (to the extent that it enacts s. 128.4 (except with regard to the revocation of the recognition of a person referred to in s. 16 and except with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act (chapter B-1.1)), 68 (par. 1-4 (except with regard to the qualification of contractors and owner-builders)), 70 (par. 1 (except with regard to the qualification of contractors and owner-builders)), 93 (par. 3 (except with regard to the qualification of contractors and owner-builders)), 106 (par. 1), 109, 114, 123 (except to the extent that it does not apply to the Bureau des examinateurs électriciens and the Bureau des examinateurs en tuyauterie), 124, 125 (par. 2), 130, 133-135, 138, 163-165 |
| 1991, c. 83 | An Act to amend the charter of the city of Laval ss. 5-7 |
| 1991, c. 84 | An Act to amend the Charter of the city of Québec ss. 45 (s. 601 <i>b</i> (2 nd par.)), 50, 54-56 |
| 1991, c. 104 | An Act respecting Cooperants, Mutual Life Insurance Society ss. 1-13, 14 (2 nd , 3 rd par.), 15-39 |
| 1992, c. 21 | An Act to amend various legislative provisions concerning the application of the Act respecting health services and social services and amending various legislation ss. 365-369, 378 |

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| 1992, c. 29 | An Act to amend the Act to promote the reform of the cadastre in Québec and other legislative provisions ss. 2 (par. 2), 3 |
| 1992, c. 35 | An Act to amend the Securities Act ss. 2, 13 |
| 1992, c. 36 | An Act to amend the Act respecting child day care s. 3 |
| 1992, c. 43 | An Act respecting the Institut québécois de réforme du droit ss. 1-19 |
| 1992, c. 56 | An Act to amend the Environment Quality Act ss. 1-13, 15-23 |
| 1992, c. 61 | An Act respecting the implementation of certain provisions of the Code of Penal Procedure and amending various legislative provisions s. 499 |
| 1993, c. 1 | An Act to amend the Code of Civil Procedure regarding family mediation ss. 1-3, 4 (R.S.Q., chapter C-25, s. 827.4), 5 |
| 1993, c. 3 | An Act to amend the Act respecting land use planning and development and other legislative provisions s. 69 |
| 1993, c. 18 | An Act to amend the Animal Health Protection Act s. 1 |
| 1993, c. 39 | An Act respecting the Régie des alcools, des courses et des jeux and amending various legislative provisions s. 56 (R.S.Q., chapter L-6, s. 52.12 (1 st par.)) |
| 1993, c. 45 | An Act to amend the Supplemental Pension Plans Act ss. 2, 3 |
| 1993, c. 54 | An Act respecting assistance and compensation for victims of crime ss. 1-225 |
| 1993, c. 61 | An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions ss. 1 (par. 2), 12, 63 |
| 1993, c. 70 | An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration ss. 3 (par. 1), 8, 9, 11 (par. 2, 8, 9) |
| 1993, c. 71 | An Act to amend the Act respecting the Régie des alcools, des courses et des jeux and various Acts concerning the activities under its supervision ss. 4, 5 (par. 2, 3), 16 (par. 1), 26 (par. 2 (subpar. <i>i.1</i>)), 29 (par. 2-4), 30, 39-45, 47 |
| 1993, c. 72 | An Act to amend the Code of Civil Procedure and various legislative provisions ss. 10, 11 (par. 2-4), 14-16, 20, 21 |

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| Reference | Title |
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| 1993, c. 77 | An Act to amend the Pesticides Act ss. 9, 10 (as regards the repeal of s. 103 of R.S.Q., chapter P-9.3), 11 |
| 1994, c. 2 | An Act respecting the Conservatoire de musique et d'art dramatique du Québec ss. 29, 30, 55, 76 |
| 1994, c. 8 | An Act to amend the Health Insurance Act and the Act respecting the Régie de l'assurance-maladie du Québec ss. 2 (par. 5), 7, 9 (par. 2), 10, 15 (par. 6, 8), 21 (par. 1, 3) |
| 1994, c. 40 | An Act to amend the Professional Code and other Acts respecting the professions ss. 200 (where it repeals ss. 10 (par. <i>b, c, d, f</i>), 11 of the Architects Act (R.S.Q., chapter A-21)), 278, 294 (where it repeals ss. 21 (1 st par., 2 nd par., except the words “, provided that they are Canadian citizens or comply with section 44 of the Professional Code (chapter C-26)”), 22 (1 st par., 2 nd par. (subpar. <i>a, c, d, e</i>)) of the Chartered Accountants Act (R.S.Q., chapter C-48)) |
| 1994, c. 41 | An Act to amend the Environment Quality Act and other legislative provisions ss. 1-20, 22-33 |
| 1995, c. 23 | An Act to establish the permanent list of electors and amending the Election Act and other legislative provisions s. 79 (where it enacts s. 39.1) |
| 1995, c. 51 | An Act to amend the Code of Penal Procedure and other legislative provisions ss. 2, 6 (except s. 62.1 (1 st par.) of the Code of Penal Procedure), 10, 11, 13 (par. 1, 6), 14, 25, 26, 28-30 |
| 1995, c. 52 | An Act to amend the Transport Act s. 2 |
| 1995, c. 65 | An Act respecting the Agence métropolitaine de transport and amending various legislative provisions s. 159 |
| 1995, c. 67 | An Act to amend the Cooperatives Act and other legislative provisions s. 150 |
| 1995, c. 69 | An Act to amend the Act respecting income security and other legislative provisions ss. 2, 8, 20 (par. 3) |
| 1996, c. 12 | An Act to amend the Financial Administration Act and other legislative provisions ss. 1, 2, 9 |
| 1996, c. 18 | An Act to amend the Act respecting the conservation and development of wildlife ss. 4, 13 |
| 1996, c. 32 | An Act respecting prescription drug insurance and amending various legislative provisions ss. 8 (3 rd par., the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”), 38 (in subpar. 2 of 1 st par., the words “otherwise binding the policy-holder”) (in subpar. 3 of 1 st par., the words “administered by or on behalf of the policy-holder”), 39 (in subpar. 2 of 1 st par., the words “otherwise binding the plan administrator”) (in subpar. 3 of 1 st par., the words “binding the plan administrator”), 40, 45 (in 1 st sentence, the words “or the plan member” and the 2 nd sentence, which reads: “Any notice of non-renewal or of a |

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| Reference | Title |
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| 1996, c. 32 | An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i> change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”), 89 (par. 1 (subpar. b)), 91 (3 rd par. of s. 10 of the Health Insurance Act, introduced by par. 2) |
| 1996, c. 50 | An Act to amend the Agricultural Products, Marine Products and Food Act and the Environment Quality Act s. 2 |
| 1996, c. 53 | An Act respecting the Commission administrative des régimes de retraite et d’assurances and amending various legislative provisions as regards pension plans ss. 2, 9, 13 (par. 1) |
| 1996, c. 54 | An Act respecting administrative justice Sched. IV (par. 27) |
| 1996, c. 56 | An Act to amend the Highway Safety Code and other legislative provisions ss. 84, 108 |
| 1996, c. 62 | An Act to amend the Act respecting the conservation and development of wildlife s. 1 (par. 1) |
| 1996, c. 69 | An Act to amend the Savings and Credit Unions Act ss. 4, 5, 6, 14 (par. 2), 16 (par. 2), 17 (par. 2), 20 (par. 2), 166 |
| 1996, c. 71 | An Act to amend the Act respecting collective agreement decrees ss. 17, 41 (2 nd , 3 rd , 4 th , 5 th par.) |
| 1997, c. 8 | An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors s. 8 (the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1) |
| 1997, c. 43 | An Act respecting the implementation of the Act respecting administrative justice ss. 106-110, 111 (par. 2), 112-115, 116 (par. 2), 117-120, 121 (par. 2), 122, 123, 833 (2 nd par.) [those provisions respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions], 834, 853 (the words “Until 1 December 1997” of the second and third paragraphs), 854 (the words “until 1 December 1997” of the second paragraph) |
| 1997, c. 59 | An Act to amend the Act respecting the Agence métropolitaine de transport s. 1 (s. 21.2) |
| 1997, c. 72 | An Act to again amend the Act respecting labour standards ss. 5, 6 |
| 1997, c. 77 | An Act to amend the Public Health Protection Act ss. 1, 2, 8, 9, 10 |
| 1997, c. 78 | An Act to amend the Act to ensure safety in guided land transport ss. 13 (par. 1), 14 (par. 2) |
| 1997, c. 123 | An Act respecting the Association de villégiature du Mont Sainte-Anne ss. 1-9, schedule |

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| Reference | Title |
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| 1998, c. 18 | An Act to amend the Professional Code with respect to the title of psychotherapist ss. 1, 2, 3 (ss. 187.1, 187.4) |
| 1998, c. 35 | An Act to amend the Roads Act and other legislative provisions ss. 12-14, 16 |
| 1998, c. 37 | An Act respecting the distribution of financial products and services ss. 28, 40 |
| 1998, c. 40 | An Act respecting owners and operators of heavy vehicles ss. 87, 97, 109 (par. 1 (as regards the striking out of section 413)) |
| 1998, c. 46 | An Act to amend various legislative provisions relating to building and the construction industry ss. 29, 35 (par. 1), 36, 38, 39, 40 (to the extent that the provisions do not apply to the vocational qualification of contractors and owner-builders), 55 (to the extent that the provisions do not apply to the vocational qualification of contractors and owner-builders) |
| 1999, c. 14 | An Act to amend various legislative provisions concerning de facto spouses ss. 32, 33 (on the date of coming into force of the provisions they amend, that is: s. 76 of 1993, c. 54 (in the definition of "spouse"); s. 197 of 1993, c. 54 (par. 2 of the definition of "spouse")) |
| 1999, c. 35 | An Act respecting environmental assessment of the proposed Churchill River hydroelectric development ss. 1-4 |
| 1999, c. 50 | An Act to repeal the Grain Act and to amend the Act respecting the marketing of agricultural, food and fish products and other legislative provisions ss. 61, 65-67 |
| 1999, c. 51 | An Act respecting the flag and emblems of Québec ss. 11, 12 |
| 1999, c. 79 | An Act to amend the Act respecting the Régie des installations olympiques s. 1 |
| 1999, c. 88 | An Act respecting the amalgamation of Municipalité de Mont-Tremblant, Ville de Saint-Jovite, Municipalité de Lac-Tremblant-Nord and Paroisse de Saint-Jovite ss. 5 and 8 (which come into force on the date on which the order made under s. 3 of that Act comes into force) |
| 1999, c. 89 | An Act to amend the Health Insurance Act and other legislative provisions s. 10 (new s. 9.6 of the Health Insurance Act (R.S.Q., chapter A-29) that it introduces) |
| 2000, c. 8 | Public Administration Act s. 240 (par. 4, 5) |
| 2000, c. 9 | Dam Safety Act s. 19 (4 th par.) |
| 2000, c. 15 | Financial Administration Act ss. 33-45, 58-60 |
| 2000, c. 20 | Fire Safety Act s. 38 (2 nd par.) |

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| 2000, c. 22 | An Act to amend the Act respecting the Régie de l'énergie and other legislative provisions ss. 45 (par. 1), 50 (par. 1 (the words "the registration fees and")) |
| 2000, c. 26 | An Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions ss. 11, 13 (par. 1, 3, 5, 7), 38, 77 |
| 2000, c. 28 | An Act respecting Nasdaq stock exchange activities in Québec ss. 2-8 |
| 2000, c. 35 | An Act to amend the Transport Act s. 1 |
| 2000, c. 40 | An Act to amend the Animal Health Protection Act and other legislative provisions and to repeal the Bees Act ss. 4 (except to the extent that it introduces s. 3.0.1 (1 st par.) of the Animal Health Protection Act (R.S.Q., chapter P-42)), 14 (to the extent that it introduces s. 22.5), 15-18 |
| 2000, c. 42 | An Act to amend the Civil Code and other legislative provisions relating to land registration ss. 43 (where it deals with the information referred to in a. 3005 of the Civil Code, on the geodesic reference and geographic coordinates making it possible to describe an immovable), 67 |
| 2000, c. 44 | Notaries Act ss. 26, 59, 62-92, 106 (where it replaces the provisions of the Notarial Act (R.S.Q., chapter N-2) respecting the preservation of notarial acts en minute, the keeping, surrender, deposit and provisional custody of notarial records, the issue of copies and extracts from notarial acts <i>en minute</i> and the seizure of property related to the practice of the notarial profession) |
| 2000, c. 48 | An Act to amend the Act respecting the conservation and development of wildlife and the Act respecting hunting and fishing rights in the James Bay and New Québec territories s. 14 (par. 1) |
| 2000, c. 53 | An Act respecting La Financière agricole du Québec s. 78 (to the extent that it does not govern the regulations made under the Act respecting the Société de financement agricole (R.S.Q., chapter S-11.0101)) |
| 2000, c. 54 | An Act to again amend various legislative provisions respecting municipal affairs ss. 3, 6 |
| 2000, c. 57 | An Act to amend the Charter of the French language s. 6 (the words " Cree School Board, Kativik School Board" in s. 29.1 enacted by par. 1) |
| 2001, c. 6 | An Act to amend the Forest Act and other legislative provisions ss. 57, 99 (par. 2), 119 (par. 6) |
| 2001, c. 15 | An Act respecting transportation services by taxi ss. 18 (3 rd par. (subpar. 1)), 26 (1 st par. (subpar. 3)) |
| 2001, c. 26 | An Act to amend the Labour Code, to establish the Commission des relations du travail and to amend other legislative provisions ss. 25 (par. 1), 64 (par. 3 where it enacts s. 138 (1 st par. (subpar. <i>g</i> , <i>h</i>)) of the Labour Code (R.S.Q., chapter C-27)), 135 |

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| 2001, c. 29 | An Act to amend the Highway Safety Code as regards alcohol-impaired driving ss. 14, 16 |
| 2001, c. 35 | An Act to amend the Act respecting the preservation of agricultural land and agricultural activities and other legislative provisions s. 29 (par. 1) |
| 2001, c. 38 | An Act to amend the Securities Act ss. 5 (par. 3), 12, 13, 23, 58, 64 |
| 2001, c. 57 | An Act to amend the Act respecting off-highway vehicles ss. 1-3 |
| 2001, c. 58 | An Act to amend the Act respecting immigration to Québec ss. 1-4 |
| 2001, c. 60 | Public Health Act ss. 61-68 |
| 2002, c. 5 | An Act to amend the Act respecting the Ministère du Revenu and other legislative provisions as regards the protection of confidential information ss. 12 (s. 69.1 (2 nd par, subpar. <i>n</i> (the words “or the Act respecting parental insurance (2001, chapter 9)”))), 13 (s. 69.4 (the words “or the Act respecting parental insurance (2001, chapter 9)”)) |
| 2002, c. 6 | An Act instituting civil unions and establishing new rules of filiation ss. 228 (on the date of coming into force of 1993, c. 54, s. 76), 229 (on the date of coming into force of 1993, c. 54, s. 197) |
| 2002, c. 22 | An Act to amend the Act respecting administrative justice and other legislative provisions ss. 8, 10 (to the extent that it enacts s. 119.4 of the Act respecting administrative justice (R.S.Q., chapter J-3)), 24, 35 |
| 2002, c. 24 | An Act respecting the Québec correctional system s. 16 |
| 2002, c. 25 | An Act to ensure the implementation of the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec ss. 1-15 |
| 2002, c. 27 | An Act to amend the Act respecting prescription drug insurance and other legislative provisions s. 19 |
| 2002, c. 28 | An Act to amend the Charter of the French language s. 1 |
| 2002, c. 29 | An Act to amend the Highway Safety Code and other legislative provisions ss. 18, 19, 20 (1 st par. (subpar. 1 (regarding the reference to s. 202.2.1)), 2 nd par.), 25 (par. 2), 29 |
| 2002, c. 30 | An Act to amend the pension plans of the public and parapublic sectors ss. 6 (to the extent that it enacts s. 17.2 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)) with regard to the category of employees comprised of employees on leave without pay, 10 (par. 3) with regard to the category of employees comprised of employees on leave without pay, 18 with regard to the category of employees comprised of employees on leave without pay |

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| Reference | Title |
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| 2002, c. 45 | <p>An Act respecting the Autorité des marchés financiers</p> <p>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</p> |
| 2002, c. 61 | <p>An Act to combat poverty and social exclusion</p> <p>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.)</p> |
| 2002, c. 66 | <p>An Act to amend the Act respecting health services and social services as regards the medical activities, the distribution and the undertaking of physicians</p> <p>ss. 1-4, 12, 14, 15 (par. 1), 21</p> |
| 2002, c. 70 | <p>An Act to amend the Act respecting insurance and other legislative provisions</p> <p>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</p> |
| 2002, c. 80 | <p>An Act to amend the Act respecting labour standards and other legislative provisions</p> <p>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</p> |
| 2003, c. 18 | <p>An Act to amend the Cooperatives Act</p> <p>s. 165</p> |
| 2003, c. 29 | <p>An Act respecting the Ministère du Développement économique et régional et de la Recherche</p> <p>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)</p> |
| 2004, c. 2 | <p>An Act to amend the Highway Safety Code and other legislative provisions</p> <p>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</p> |
| 2004, c. 12 | <p>An Act to amend the Courts of Justice Act and other legislative provisions as regards the status of justices of the peace</p> <p>s. 1 (to the extent that it enacts s. 174 of the Courts of Justice Act (R.S.Q., chapter T-16))</p> |

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| Reference | Title |
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| 2004, c. 18 | An Act to amend the Act respecting immigration to Québec ss. 2, 6, 10 (par. 5) |
| 2004, c. 25 | An Act to amend the Act respecting the Bibliothèque nationale du Québec, the Archives Act and other legislative provisions s. 73 |
| 2004, c. 30 | An Act respecting Services Québec ss. 52, 57 |
| 2004, c. 31 | An Act to amend the Act to secure the handicapped in the exercise of their rights and other legislative provisions ss. 60, 65, 66, 68 (to the extent that it refers to par. 5 of Schedule 1 to the Act respecting administrative justice (R.S.Q., chapter J-3)), 70 (par. 2) |
| 2004, c. 37 | An Act to amend the Securities Act and other legislative provisions ss. 15, 25, 26, 29, 30, 32 (except to the extent that it enacts s. 308.2 of the Securities Act (R.S.Q., chapter V-1.1)), 43 (par. 3), 56, 58, 61, 86 |
| 2005, c. 7 | An Act respecting the Centre de services partagés du Québec s. 80 (except to the extent that it enacts the first sentence of s. 13 of the Act respecting government services to departments and public bodies (R.S.Q., chapter S-6.1)) |
| 2005, c. 12 | An Act respecting the reciprocal issue and enforcement of support orders ss. 1-41 |
| 2005, c. 15 | Individual and Family Assistance Act s. 64 (1 st par., second sentence) |
| 2005, c. 17 | An Act to amend the Act respecting administrative justice and other legislative provisions s. 43 |
| 2005, c. 27 | An Act to amend the Code of Penal Procedure and the Courts of Justice Act s. 24 |
| 2005, c. 32 | An Act to amend the Act respecting health services and social services and other legislative provisions ss. 25 (par. 4), 50, 184 (par. 3), 189, 221, 228, 229, 239 (1 st par., 3 rd par., 4 th par.), 240 (the words “of a health communication centre or of a podiatrist or midwife operating a private health facility, or the local files or index” in the paragraph proposed by par. 5), 287 (par. 1), 288 (ss. 2.0.1-2.0.5), 295, 302, 303, 304, 308 (par. 39), 322 |
| 2005, c. 34 | An Act respecting the Director of Criminal and Penal Prosecutions s. 89 (except for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director) |
| 2005, c. 38 | Budget Act giving effect to the Budget Speech delivered on 21 April 2005 and to certain other budget statements ss. 283, 284 |
| 2005, c. 39 | An Act to amend the Act respecting owners and operators of heavy vehicles and other legislative provisions s. 27 (insofar as it enacts s. 48.3) |

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| Reference | Title |
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| 2005, c. 40 | An Act to amend the Act respecting prescription drug insurance and other legislative provisions ss. 23 (except to the extent that it enacts ss. 60.1-60.3 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 31, 43 |
| 2006, c. 11 | An Act to facilitate organ donation ss. 1-4 |
| 2006, c. 17 | An Act to amend the Election Act to encourage and facilitate voting ss. 3, 15 (insofar as it enacts ss. 262 (1 st par. (subpar. 1), 2 nd par., 3 rd par.), 263 (except for the purposes of the implementation of s. 301.21), 264-280, 301.18 (2 nd par.)), 19 (insofar as it enacts, in s. 327 (1 st par.), the words “and at the returning officer’s office”), 21 |
| 2006, c. 24 | An Act to reduce the debt and establish the Generations Fund s. 3 (1 st par. (subpar. 3)) |
| 2006, c. 38 | An Act to amend the Act respecting the enterprise registrar and other legislative provisions ss. 52, 53 (par. 1), 54, 57, 61, 62, 65, 79, 82, 95, 96 |
| 2006, c. 50 | An Act to amend the Securities Act and other legislative provisions ss. 11, 21, 22, 26, 38 (except to the extent that it repeals ss. 99, 100, 102 and 103 of the Securities Act (R.S.Q., chapter V-1.1)), 65, 70 (par. 3), 89, 108 (par. 4) |
| 2007, c. 21 | An Act to amend the Act respecting the Régie de l’assurance maladie du Québec and to amend other legislative provisions s. 10 |
| 2007, c. 31 | An Act to amend the Act respecting the Régie de l’assurance maladie du Québec, the Health Insurance Act and the Act respecting health services and social services s. 6 comes into force on the date of coming into force of s. 520.9 (1 st par. (subpar. 2)) of the Act respecting health services and social services (R.S.Q., chapter S-4.2) |
| 2007, c. 39 | An Act to amend the Forest Act and other legislative provisions s. 34 |
| 2007, c. 40 | An Act to amend the Highway Safety Code and the Regulation respecting demerit points ss. 6, 36 (s. 202.4 (3 rd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2) that it enacts), 73 (except to the extent that it relates to s. 597.1 (1 st par.) of the Highway Safety Code), 77, 88 (the words “, except fines belonging to a municipality in accordance with an agreement under the second paragraph of section 597.1 of that Code” in s. 12.39.1 (par. 1) of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28)), 95, 97-101 |
| 2008, c. 7 | An Act to amend the Act respecting the Autorité des marchés financiers and other legislative provisions ss. 47, 76, 82, 83, 131 (insofar as it enacts s. 349.3), 161, 162 (insofar as it repeals s. 297.6), 169 |
| 2008, c. 8 | An Act to amend the Act respecting health services and social services, the Health Insurance Act and the Act respecting the Régie de l’assurance maladie du Québec ss. 1-26 |
| 2008, c. 9 | Real Estate Brokerage Act ss. 3 (par. 14), 129, 161 (2 nd par.) |
| 2008, c. 14 | An Act to again amend the Highway Safety Code and other legislative provisions ss. 1 (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), 72 (except par. 2), 79, 80, 86 (except par. 2-4), 100, 101, 111-115, 119, 124, 126-131 |

COMING INTO FORCE TO BE DETERMINED

| 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 <i>n.3</i> of the first paragraph of section 9 of the Food Products Act (R.S.Q., chapter P-29), introduced by paragraph 5 of section 13 of the Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions (2000, chapter 26) |
| 2009, c. 17 | An Act to amend the Act respecting transportation services by taxi ss. 8 (ss. 34.1, 34.2 (2 nd par. (subpar. 2))) of the Act respecting transportation services by taxi (R.S.Q., chapter S-6.01), 21 |
| 2009, c. 19 | An Act to modify the occupational health and safety regime, particularly in order to increase certain death benefits and fines and simplify the payment of the employer assessment s. 23 (except insofar as it replaces s. 315.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) and it enacts ss. 315.3 and 315.4 of that Act) |
| 2009, c. 25 | An Act to amend the Securities Act and other legislative provisions ss. 6, 48-51, 105 |
| 2009, c. 27 | An Act to amend the Act respecting financial services cooperatives and other legislative provisions ss. 2, 8, 10, 11 |
| 2009, c. 30 | An Act respecting clinical and research activities relating to assisted procreation ss. 8, 17 (1 st par. (subpar. 2, 3)), 30 (par. 3) |
| 2009, c. 51 | An Act to amend the Consumer Protection Act and other legislative provisions ss. 1-34 |
| 2009, c. 58 | An Act to amend various legislative provisions principally to tighten the regulation of the financial sector ss. 5 (par. 1), 18 (to the extent that it enacts s. 40.2.1 (2 nd par.) of the Deposit Insurance Act (chapter A-26)), 75 |
| 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) |

COMING INTO FORCE TO BE DETERMINED

| 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 (2 nd 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 (1 st par. (subpar. 4, 5)), 22, 26 (par. 4 (the words "and, in the case of a collective prescription, the date it was filled"), par. 13 (the words "and, in the case of a collective prescription, of the health professional who filled it"), par. 14 (the words "and, in the case of a collective prescription, where it was filled")), 39-42, 50, 55 (except 1 st par.), 59 ("or fill a collective prescription for medication"), 106-108, 123 ("40 or" and "the second paragraph of section 50"), 124 ("or 108"), 131 ("40,") |
| 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. 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 (1 st 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), 158-164, 166 |
| 2013, c. 18 | An Act to amend various legislative provisions mainly concerning the financial sector ss. 92, 97 (par. 3) |
| 2013, c. 30 | An Act to amend various legislative provisions concerning municipal affairs s. 13 |
| 2014, c. 1 | An Act to establish the new Code of Civil Procedure s. 35 (4 th 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 |

COMING INTO FORCE TO BE DETERMINED

| Reference | Title |
|-------------|--|
| 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 s. 143 |
| 2016, c. 3 | Québec Immigration Act s. 72 (par. 2) |
| 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 |
| 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. 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. 27 | An Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics ss. 19 (1 st par. (subpar. 4)), 21 (1 st 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 |

COMING INTO FORCE TO BE DETERMINED

| Reference | Title |
|-------------|--|
| 2018, c. 7 | <p>An Act to amend the Highway Safety Code and other provisions</p> <p>ss. 5 (to the extent that it enacts s. 202.5.1 of the Highway Safety Code (chapter C-24.2)), 29, 31 (par. 2), 32 (par. 1), 39, 48 (to the extent that it enacts s. 239.1.1 of the Highway Safety Code), 62, 152, 164 (par. 4, 5), 178</p> <p>NOTE: ss. 106, 110 and 187 come into force on 19 April 2020, unless the Government sets an earlier date for their coming into force</p> |
| 2018, c. 11 | <p>An Act mainly to introduce a basic income for persons with a severely limited capacity for employment</p> <p>ss. 1-6, 8, 12-16, 19 (except where it enacts s. 133.3 of the Individual and Family Assistance Act (chapter A-13.1.1), insofar as the latter section concerns the Social Solidarity Program), 20-31</p> |
| 2018, c. 14 | <p>An Act to amend various legislative provisions concerning consumer protection</p> <p>ss. 1, 2 (par. 3), 3-6, 25</p> <p>NOTE: ss. 15 (par. 2) and 23 came into force on 1 August 2018 and s. 16 comes into force on 1 August 2019 (O.C. 987-2018)</p> |
| 2018, c. 18 | <p>An Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions</p> <p>ss. 2, 4, 5, 7, 8, 9 (par. 1), 10-12, 14-27, 28 (par. 4-6), 29 (par. 2-4), 30, 31 (par. 2, 4, 5), 32, 54-57, 59, 60 (par. 2), 87 (to the extent that it amends s. 60.4 of the Tax Administration Act (chapter A-6.002) to refer to s. 350.62 (par. 2) of the Act respecting the Québec sales tax (chapter T-0.1))</p> |
| 2018, c. 19 | <p>An Act to constitute the Société québécoise du cannabis, to enact the Cannabis Regulation Act and to amend various highway safety-related provisions</p> <p>ss. 19 (s. 22 of the Cannabis Regulation Act (2018, chapter 19, s. 19)), 31, 34, 42, 43 (except to the extent that it enacts s. 202.3.1 of the Highway Safety Code (chapter C-24.2)), 45 (to the extent that it enacts s. 202.4.1 (par. 2) of the Highway Safety Code), 50 (par. 1), 52, 53</p> <p>NOTE: ss. 27, 28 and 29 come into force on the date of coming into force of ss. 13, 15 and 18 of the Act to amend the Highway Safety Code and other provisions (2018, chapter 7), respectively</p> |
| 2018, c. 20 | <p>An Act to modernize the legal regime applicable to liquor permits and to amend various other legislative provisions with regard to alcoholic beverages</p> <p>ss. 1-9, 11-17, 20, 23, 24, 26-32, 34 (except to the extent that it enacts s. 77.4 of the Act respecting liquor permits (chapter P-9.1)), 35-38, 40-45, 46 (except par. 2 (subpar. c)), 47, 48, 50-55, 56 (except par. 7), 57-59, 64 (except par. 2), 66-69, 70 (except par. 1, 4), 71-73, 85, 88, 89 (except par. 3), 90 (except par. 4), 91, 92 (except par. 1, 2), 94-98, 100-102, 104, 110, 115, 117, 119, 120, 128-137, 139, 140</p> |
| 2018, c. 23 | <p>An Act mainly to improve the regulation of the financial sector, the protection of deposits of money and the operation of financial institutions</p> <p>ss. 570, 571, 598, 657, 661-665, 667 (par. 2), 669, 675</p> |
| 2019, c. 11 | <p>An Act to increase Québec's socio-economic prosperity and adequately meet labour market needs through successful immigrant integration</p> <p>s. 25</p> |
| 2019, c. 13 | <p>An Act to transfer responsibility for the registry of lobbyists to the Lobbyists Commissioner and to implement the Charbonneau Commission recommendation on the prescription period for bringing penal proceedings</p> <p>NOTE: ss. 1-17, 19-23, 27 come into force on 19 December 2021 or on an earlier date that may be set by the Government on the Commissioner's recommendation</p> |

COMING INTO FORCE TO BE DETERMINED

| Reference | Title |
|-------------|--|
| 2019, c. 24 | An Act to amend the Education Act and other provisions regarding preschool education services for students 4 years of age ss. 1, 2, 4, 5, 6 (except par. 2), 8 (except par. 1), 11-16 |
| 2019, c. 28 | An Act mainly to regulate building inspections and divided co-ownership, to replace the name and improve the rules of operation of the Régie du logement and to amend the Act respecting the Société d'habitation du Québec and various legislative provisions concerning municipal affairs ss. 74-109, 148, 158, 159 |

INFORMATION REQUIRED BY LAW TO BE PUBLISHED

None in 2019.



2019, chapter 32

**AN ACT RESPECTING CERTAIN IMMOVABLES SITUATED ON
A MINING CONCESSION OF THE CADASTRE OF CANTON DE
BOURLAMAQUE, REGISTRATION DIVISION OF ABITIBI**

Bill 200

Introduced by Madam Suzanne Blais, Member for Abitibi-Ouest

Introduced 7 May 2019

Passed in principle 7 June 2019

Passed 7 June 2019

Assented to 7 June 2019

Coming into force: 7 June 2019

Legislation amended: None



Chapter 32

AN ACT RESPECTING CERTAIN IMMOVABLES SITUATED ON A MINING CONCESSION OF THE CADASTRE OF CANTON DE BOURLAMAQUE, REGISTRATION DIVISION OF ABITIBI

[Assented to 7 June 2019]

AS a notice of expropriation was published on 19 October 1967 at the registry office of the registration division of Abitibi under number 95 925;

AS, through that notice, the Commission scolaire régionale de La Vérendrye (school board), now known as “Commission scolaire de l’Or-et-des-Bois”, notified the owners of an immovable, formerly known as part of Block 15 of the cadastre of Canton de Bourlamaque of that registration division, of its intention to acquire the immovable by expropriation;

AS, despite article 774 of the Code of Civil Procedure (1965, chapter 80), which applied to such expropriations at the time, no appraisal of the property to expropriate, plan of the immovable or description signed by a land surveyor was attached to the notice as published;

AS, in accordance with article 783 of the Code, the amount of the compensation was set at \$10,000 by an order of the Régie des services publics issued on 4 September 1970 (case number 2887-X);

AS this order was homologated by a judgment of the Superior Court of the district of Abitibi rendered on 1 February 1971 (case number C. S. 14-760);

AS, despite paragraph 1 of article 786 of the Code, the judgment was not published or registered at the registry office of the registration division of Abitibi;

AS the school board deposited \$2,775 for expropriation of the immovable with the office of the Superior Court of the district of Abitibi, as certified by the assistant prothonotary of that court under the terms of a deposit receipt dated 16 October 1967 and published on 19 October 1967 at the registry office of the registration division of Abitibi under number 95 930;

AS, despite paragraph 2 of article 786 of the Code, the amount mentioned on the deposit receipt did not correspond to the amount of the indemnity;

AS the school board did not become the owner of the immovable, given that the requirements under articles 774 and 786 of the Code were not met;

AS the immovable was subject to a mining concession;

AS, in accordance with the first paragraph of section 115.1 of the Mining Act (chapter M-13.1), as of 17 June 1998, in addition to that Act, lands in the domain of the State that are subject to a mining concession are governed by the Act respecting the lands in the domain of the State (chapter T-8.1) and the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2);

AS, in accordance with the second paragraph of that section, the first paragraph also applies to lots whose alienation was authorized but for which no instrument of alienation was made and published at the registry office on that date;

AS the immovable's alienation was authorized, in accordance with section 130 of the Mining Act (1965, chapter 34), but no valid instrument of alienation was made and published at the registry office of the registration division of Abitibi before 17 June 1998;

AS that immovable now corresponds to the following immovables: lots 2 297 271, 2 297 272, 2 297 273, 2 297 274, 2 297 275, 2 297 276, 2 297 277, 2 297 278, 2 297 279, 2 297 280, 2 297 281, 2 297 282, 2 297 283, 2 297 284, 2 297 285, 2 297 286, 2 297 287, 2 300 338, 2 300 339, 2 300 340, 2 300 684, 5 695 573, 5 980 959, 5 980 960, 5 980 961, 6 044 843, 6 198 245, 6 198 246, 6 198 247, 6 250 656, 6 250 657, 6 250 658 and 6 250 659 of the cadastre of Québec, registration division of Abitibi;

AS, in accordance with section 115.1 of the Mining Act, in addition to that Act, the immovables have been governed by the Act respecting the lands in the domain of the State and the Act respecting the Ministère des Ressources naturelles et de la Faune since 17 June 1998;

AS a number of the immovables were involved in real estate transactions and as non-compliance with the procedure applicable to expropriation of part of Block 15 of the cadastre of Canton de Bourlamaque and the effect of section 115.1 of the Mining Act compromise the rights of the persons shown as owners in the land register as well as the other rights the immovables are subject to;

AS, given the exceptional nature of the situation and the serious injury suffered by those persons, it is essential that those rights be validated;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite non-compliance with articles 774 and 786 of the Code of Civil Procedure (1965, chapter 80), the Commission scolaire régionale de La Vérendrye became the owner of the immovable mentioned in the judgment rendered by the Superior Court of the district of Abitibi on 1 February 1971 (case number C. S. 14-760) as of that date. That immovable now corresponds

to the following immovables: lots 2 297 271, 2 297 272, 2 297 273, 2 297 274, 2 297 275, 2 297 276, 2 297 277, 2 297 278, 2 297 279, 2 297 280, 2 297 281, 2 297 282, 2 297 283, 2 297 284, 2 297 285, 2 297 286, 2 297 287, 2 300 338, 2 300 339, 2 300 340, 2 300 684, 5 695 573, 5 980 959, 5 980 960, 5 980 961, 6 044 843, 6 198 245, 6 198 246, 6 198 247, 6 250 656, 6 250 657, 6 250 658 and 6 250 659 of the cadastre of Québec, registration division of Abitibi.

2. Despite the first paragraph of section 115.1 of the Mining Act (chapter M-13.1), the lots referred to in section 1 have not been governed by the Act respecting the lands in the domain of the State (chapter T-8.1) or the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2) since 17 June 1998.

3. This Act is to be published by presenting a certified copy at the registry office of the registration division of Abitibi. The registrar must register it against the lots referred to in section 1.

4. This Act comes into force on 7 June 2019.

2019, chapter 33
AN ACT RESPECTING VILLE DE PASPÉBIAC

Bill 201

Introduced by Mr. Sylvain Roy, Member for Bonaventure

Introduced 15 May 2019

Passed in principle 14 June 2019

Passed 14 June 2019

Assented to 19 June 2019

Coming into force: 19 June 2019

Legislation amended: None



Chapter 33

AN ACT RESPECTING VILLE DE PASPÉBIAC

[Assented to 19 June 2019]

AS section 361 of the Cities and Towns Act (chapter C-19) provides that every by-law of a municipal council comes into effect on the day of the publication thereof, except where otherwise provided by law;

AS certain by-laws of Ville de Paspébiac were not published as prescribed by law following their passing by the municipal council and, by reason of this omission, have not come into force;

AS there is reason to remedy this omission and set the date of coming into force of each by-law concerned;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The following by-laws of Ville de Paspébiac are deemed to have come into force on the following dates:

(1) 15 October 2016 for by-laws 2015-405, 2016-421, 2016-427 and 2016-428;

(2) 1 January 2016 for by-law 2015-412; and

(3) 1 April 2016 for by-law 2015-416.

2. This Act comes into force on 19 June 2019.

2019, chapter 34
AN ACT RESPECTING VILLE DE RIMOUSKI

Bill 202

Introduced by Mr. Pascal Bérubé, Member for Matane-Matapédia

Introduced 4 June 2019

Passed in principle 14 June 2019

Passed 14 June 2019

Assented to 19 June 2019

Coming into force: 19 June 2019

Legislation amended:

Act respecting Ville de Rimouski (2010, chapter 43)



Chapter 34

AN ACT RESPECTING VILLE DE RIMOUSKI

[Assented to 19 June 2019]

AS Ville de Rimouski wishes to continue the revitalization of its centre in the Grande Place sector;

AS it is expedient to grant it a particular power to that effect;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The deed of servitude made before Joseph Bérubé, notary, on 24 October 1975 and registered at the registry office of the registration division of Rimouski on 10 December 1975 under number 181458, amended by the Act respecting Ville de Rimouski (2010, chapter 43), is again amended to enable the carrying out of a project to build a seniors' residence including space reserved for commercial use, as approved by more than two-thirds of the owners of dominant lands designated in the deed of servitude, once the owners have been consulted concerning the project by Ville de Rimouski and the project developer.

2. In addition to the amendment in section 1, Ville de Rimouski may make any other amendment to the deed of servitude, provided that

(1) it has mailed a notice to the owner of each dominant land, at the address entered on the property assessment roll, to inform the owner of the proposed amendment, and published a public notice about it; and

(2) two-thirds of those owners have approved the proposed amendment.

3. The 432 parking units currently situated in the parking area described in the deed of servitude must be maintained and must remain free of charge and for public use. However, Ville de Rimouski may, following the amendment procedure set out in section 2, reduce the number of parking units or change the rates or the use of all or part of the parking units.

4. Ville de Rimouski must publish this Act in the land register, against the lots concerned, and register a notice of any amendment made to the deed of servitude in the land register. A copy of the notice must be sent to every owner of a dominant land.

5. Section 4 of the Act respecting Ville de Rimouski is repealed.

6. This Act comes into force on 19 June 2019.

2019, chapter 35

**AN ACT RESPECTING THE ESTABLISHMENT OF A SPECIAL
TAXATION SCHEME FOR THE CORPORATION DE GESTION
DU PORT DE BAIE-COMEAU**

Bill 203

Introduced by Mr. Martin Ouellet, Member for René-Lévesque

Introduced 3 June 2019

Passed in principle 14 June 2019

Passed 14 June 2019

Assented to 19 June 2019

Coming into force: 19 June 2019

Legislation amended: None



Chapter 35

AN ACT RESPECTING THE ESTABLISHMENT OF A SPECIAL TAXATION SCHEME FOR THE CORPORATION DE GESTION DU PORT DE BAIE-COMEAU

[Assented to 19 June 2019]

AS the Government of Canada owns, in particular, lots 3 621 373, 3 621 375, 3 621 376, 4 605 896, 4 605 897, 4 605 898, 4 605 899, 4 605 900 and 4 605 901 of the cadastre of Québec, registration division of Saguenay, and these lots form part of the port of Baie-Comeau;

AS there are plans to transfer some immovables included in the port of Baie-Comeau to the Corporation de gestion du Port de Baie-Comeau (Corporation) and for others to be occupied by the Corporation;

AS the transfer of these immovables would place a major tax burden on the Corporation;

AS it is appropriate to give Ville de Baie-Comeau the power to establish a special taxation scheme applicable to the immovables of the port of Baie-Comeau so as to promote its use;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. None of the immovables that are included in the port of Baie-Comeau and that, following a transfer by the Government of Canada, are owned or occupied by the Corporation de gestion du Port de Baie-Comeau are entered on the property assessment roll of Ville de Baie-Comeau.

Despite the first paragraph, all land that is not the bed of a watercourse, submerged land or a shore lot and is an immovable referred to in the first paragraph is nonetheless entered on the roll.

The first and second paragraphs cease to have effect on the day of the coming into force of the new roll succeeding the roll in force at the time a transfer referred to in the first paragraph occurs.

2. From the date on which the first and second paragraphs of section 1 cease to have effect, the value of any land referred to in the second paragraph of that section must be indicated separately on the property assessment roll.

3. Ville de Baie-Comeau may, by by-law, establish a special taxation scheme for the Corporation de gestion du Port de Baie-Comeau the effects of which are that

(1) in the case of an immovable referred to in the first paragraph of section 1, except if it is an immovable referred to in the second paragraph of that section, the amount of any municipal or school property taxes is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by by-law; the coefficient must be between 0 and 1; and

(2) in the case of an immovable referred to in the second paragraph of section 1, the amount of the general property tax levied by Ville de Baie-Comeau is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by by-law; the coefficient must be between 0.5 and 1.

4. An authenticated copy of a by-law referred to in section 3 must be sent as soon as possible after the by-law is passed to the office of each school board with jurisdiction over the territory where the immovables referred to in section 1 are situated.

5. The Act respecting duties on transfers of immovables (chapter D-15.1) does not apply to the transfer of the immovables referred to in the first paragraph of section 1 to the Corporation de gestion du port de Baie-Comeau.

6. This Act comes into force on 19 June 2019.

2019, chapter 36

AN ACT RESPECTING THE ESTABLISHMENT OF A SPECIAL TAXATION SCHEME FOR PORT OF HAVRE-SAINT-PIERRE

Bill 204

Introduced by Madam Lorraine Richard, Member for Duplessis

Introduced 13 November 2019

Passed in principle 6 December 2019

Passed 6 December 2019

Assented to 11 December 2019

Coming into force: 11 December 2019

Legislation amended: None



Chapter 36

AN ACT RESPECTING THE ESTABLISHMENT OF A SPECIAL TAXATION SCHEME FOR PORT OF HAVRE-SAINT-PIERRE

[Assented to 11 December 2019]

AS Port of Havre-Saint-Pierre is owner or occupant of lots 5 339 269, 5 339 270, 5 339 273, 5 339 277 and 5 339 279 of the cadastre of Québec, registration division of Sept-Îles;

AS those immovables are entered on the property assessment roll of Municipalité de Havre-Saint-Pierre, which places a major tax burden on Port of Havre-Saint-Pierre;

AS it is appropriate to give Municipalité de Havre-Saint-Pierre the power to establish a special taxation scheme applicable to the immovables of Port of Havre-Saint-Pierre so as to promote its use;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Municipalité de Havre-Saint-Pierre may, by by-law, establish a special taxation scheme for Port of Havre-Saint-Pierre the effects of which are that

(1) in the case of an immovable included in lots 5 339 269, 5 339 270, 5 339 273, 5 339 277 and 5 339 279 of the cadastre of Québec, registration division of Sept-Îles, of which Port of Havre-Saint-Pierre is the owner or occupant, excluding any land that is not the bed of a watercourse, submerged land or a shore lot, the amount of any municipal or school property taxes is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by the by-law; the coefficient must be between 0 and 1; and

(2) in the case of an immovable included in a lot listed in paragraph 1 that constitutes land that is not the bed of a watercourse, submerged land or a shore lot, the amount of the general property tax levied by Municipalité de Havre-Saint-Pierre is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by the by-law; the coefficient must be between 0.5 and 1.

2. The value of any land referred to in paragraph 2 of section 1 must be indicated separately on the property assessment roll.

- 3.** An authenticated copy of a by-law referred to in section 1 must be sent as soon as possible after the by-law is passed to the office of each school board with jurisdiction over the territory where the immovables referred to in section 1 are situated.
- 4.** A by-law passed under section 1 before 31 December 2019 may have retroactive effect from 1 January 2019.
- 5.** This Act comes into force on 11 December 2019.

2019, chapter 37
AN ACT RESPECTING VILLE DE GASPÉ

Bill 205

Introduced by Madam Méganne Perry Mélançon, Member for Gaspé

Introduced 13 November 2019

Passed in principle 6 December 2019

Passed 6 December 2019

Assented to 11 December 2019

Coming into force: 11 December 2019

Legislation amended: None



Chapter 37

AN ACT RESPECTING VILLE DE GASPÉ

[Assented to 11 December 2019]

AS it is in the interest of Ville de Gaspé that it be granted certain powers to enable it to contribute to the construction of rental dwellings to alleviate the housing shortage in its territory and promote its economic development;

AS it is in the interest of Ville de Gaspé that it be granted certain powers to enable it to support housing development by encouraging the acquisition of residential immovables to vitalize certain sectors of its territory;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite the Municipal Aid Prohibition Act (chapter I-15), Ville de Gaspé may, by by-law, adopt a program to encourage the construction of rental dwellings and the renovation of existing rental dwellings.

Despite that Act, the city may also, by by-law, adopt a program to assist any person in the acquisition of a residential immovable situated in either Part A or Part B delimited in Schedule I, so that the immovable serves as the principal residence of the acquirer.

2. The financial assistance granted under a program referred to in section 1 may, in particular, take the form of a subsidy, tax credit or loan.

Subject to sections 3 and 4, the terms and conditions of such a program are set by the municipal council.

3. The eligibility period for such a program may not extend beyond 31 December 2025.

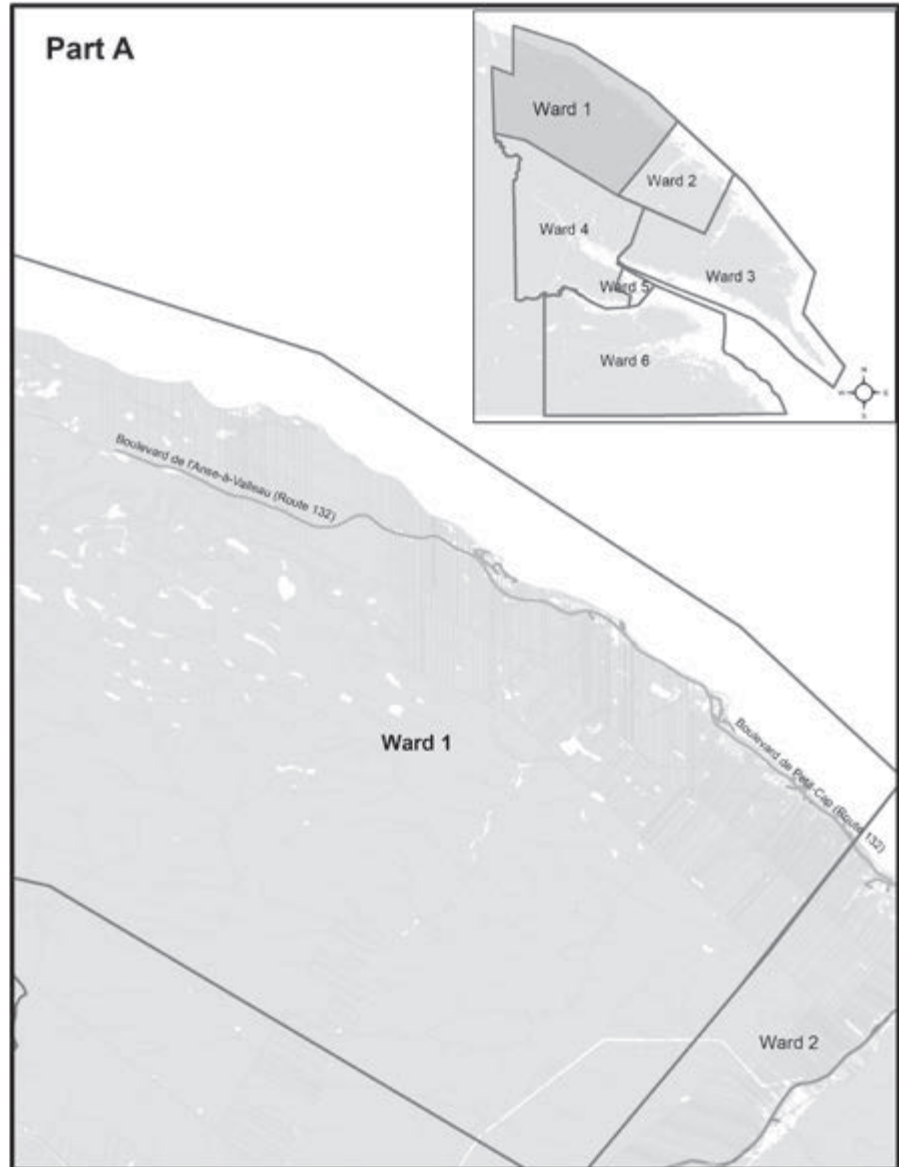
4. The total amount of financial assistance granted in the form of a subsidy or tax credit may not exceed \$2,000,000 for each of the programs under section 1. The city may, by a by-law approved by the Minister of Municipal Affairs, Regions and Land Occupancy, increase that amount and extend the eligibility period for a program.

The financial assistance granted to a beneficiary under the program provided for in the first paragraph of section 1 may not exceed \$500,000 and a period of five years. In the case of the program provided for in the second paragraph of that section, the financial assistance granted to a beneficiary may not exceed \$10,000 and a period of 20 years.

- 5.** To secure the performance of the obligations of the beneficiaries of a program referred to in section 1, protect the value of an immovable covered by the program and ensure its conservation, the city may, among other things, acquire a hypothec or another real right or obtain revenues from the immovable or receive part of the appreciation in its value since the work was done.
- 6.** This Act comes into force on 11 December 2019.

SCHEDULE I
(Section 1)

PART A



PART B



2019, chapter 38

AN ACT TO AMEND THE ACT RESPECTING THE CHARTER OF THE COOPÉRATIVE FÉDÉRÉE DE QUÉBEC

Bill 206

Introduced by Mr. Louis-Charles Thouin, Member for Rousseau

Introduced 13 November 2019

Passed in principle 6 December 2019

Passed 6 December 2019

Assented to 11 December 2019

Coming into force: 11 December 2019

Legislation amended:

Act respecting the charter of the Coopérative Fédérée de Québec (1968, chapter 116)



Chapter 38

AN ACT TO AMEND THE ACT RESPECTING THE CHARTER OF THE COOPÉRATIVE FÉDÉRÉE DE QUÉBEC

[Assented to 11 December 2019]

AS the Coopérative fédérée de Québec changed its corporate name to La Coop fédérée by articles of amendment for a cooperative dated and authorized by the Minister of Economic Development, Innovation and Export Trade on 19 April 2005;

AS it is in the interest of La Coop fédérée and of its members that its charter, chapter 116 of the statutes of 1968, amended by chapter 93 of the statutes of 1973, chapter 109 of the statutes of 1977, section 324 of chapter 26 of the statutes of 1982, chapter 137 of the statutes of 1986, chapter 87 of the statutes of 1995 and chapter 69 of the statutes of 2000, be again amended to change the corporate name of La Coop fédérée;

AS it is in the interest of La Coop fédérée to be exempt from the requirements provided under section 231 of the Cooperatives Act (chapter C-67.2), in particular the inclusion of the expression “federation” in its corporate name;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The title of the Act respecting the charter of the Coopérative Fédérée de Québec (1968, chapter 116), replaced by section 1 of chapter 137 of the statutes of 1986, is again replaced by the following title:

“Act respecting the charter of Sollio Groupe Coopératif”.

2. Section 2 of the Act, replaced by section 1 of chapter 87 of the statutes of 1995 and amended by section 1 of chapter 69 of the statutes of 2000, is again amended by replacing the first paragraph by the following paragraph:

“The association shall exercise the powers conferred upon it by this Act under the name “Sollio Groupe Coopératif”.”

3. Section 3 of the Act, replaced by section 2 of chapter 137 of the statutes of 1986, is amended by replacing the second paragraph by the following paragraph:

“Notwithstanding the foregoing, paragraph 6 of section 186 and section 231 of the Cooperatives Act do not apply to the association.”

4. This Act comes into force on 11 December 2019.

2019, chapter 39
AN ACT RESPECTING VILLE DE MURDOCHVILLE

Bill 207

Introduced by Madam Méganne Perry Mélançon, Member for Gaspé

Introduced 14 November 2019

Passed in principle 6 December 2019

Passed 6 December 2019

Assented to 11 December 2019

Coming into force: 11 December 2019

Legislation amended: None



Chapter 39

AN ACT RESPECTING VILLE DE MURDOCHVILLE

[Assented to 11 December 2019]

AS it is in the interest of Ville de Murdochville that it be granted certain powers to enable it to assist in the acquisition, renovation and construction of buildings in its territory;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite the Municipal Aid Prohibition Act (chapter I-15), Ville de Murdochville may, by by-law, adopt a program for acquiring, renovating and constructing buildings in its territory.

2. The financial assistance granted under the program referred to in section 1 may be, among other things, in the form of a loan, subsidy or tax credit.

Subject to sections 3 to 5, the terms and conditions of the program are set by the municipal council.

3. The eligibility period for a program may not extend beyond 31 December 2025.

4. The total financial assistance granted under the program may not exceed \$2,000,000.

5. The financial assistance granted under the program may not exceed

(1) \$10,000 for each acquisition, renovation or construction project of a single-family residence;

(2) \$20,000 for each acquisition, renovation or construction project of a multiple unit residential complex; or

(3) \$40,000 for each acquisition, renovation or construction project of a commercial or industrial immovable.

6. By by-law submitted for approval to the minister responsible for municipal affairs, Ville de Murdochville may increase the period of eligibility of the program provided for in section 3 and the total amount of financial assistance provided for in section 4.

Ville de Murdochville may also apply to the minister, by resolution, for the authorization to grant financial assistance greater than the limits set out in section 5 for the benefit of a particular project.

7. To secure the performance of the commitments of the beneficiaries of the program, Ville de Murdochville may be granted any hypothec or other security it considers sufficient or may be granted other advantages.

8. This Act comes into force on 11 December 2019.

2019, chapter 40

AN ACT CONCERNING THE TRANSFER OF A RIGHT OF EMPHYTEUSIS TO THE VILLE D'ALMA

Bill 208

Introduced by Mr. Éric Girard, Member for Lac-Saint-Jean

Introduced 27 November 2019

Passed in principle 6 December 2019

Passed 6 December 2019

Assented to 11 December 2019

Coming into force: 11 December 2019

Legislation amended: None



Chapter 40

AN ACT CONCERNING THE TRANSFER OF A RIGHT OF EMPHYTEUSIS TO THE VILLE D'ALMA

[Assented to 11 December 2019]

AS, on 12 September 1975, Commission scolaire régionale du Lac St-Jean transferred to Cité d'Alma the right of emphyteusis for the subdivisions of lots 14A (14-A-332), 15B (15-B-129) and 15A (15-A-119) of range 9 to the official cadastre of Canton de Signay, registration division of Lac-St-Jean Est, for the construction of Centre Mario-Tremblay, which includes an arena and a baseball field;

AS, on 15 November 1994, an addendum by a private writing for the 1975 act of emphyteusis was made between Commission scolaire régionale du Lac St-Jean and Cité d'Alma to extend the emphyteusis site to other parts of lots 14A and 15B, range 9, of the official cadastre of Canton de Signay, registration division of Lac-St-Jean Est, for the development of tennis courts;

AS the 15 November 1994 addendum also entailed a land exchange between Ville d'Alma and Commission scolaire régionale du Lac St-Jean, a transaction that was completed following the signing of that addendum;

AS, on 15 November 1994, section 272 of the Education Act (chapter I-13.3) allowed Commission scolaire régionale du Lac St-Jean to alienate an immovable in accordance with the provisions of the Regulation respecting the norms, conditions and procedure for disposing of an immovable of a school board (chapter I-13.3, r. 2);

AS the regulation provided that the Commission scolaire régionale du Lac St-Jean could not transfer the right of emphyteusis without obtaining the authorization of the Minister of Education, Recreation and Sports;

AS, for the 15 November 1994 addendum and the transfer of the right of emphyteusis on an additional area of land, the authorization of the Minister of Education, Recreation and Sports was not obtained;

AS such transfer made without such approval is absolutely null;

AS the private writing was not published and only one copy of the original could be found;

AS none of the parties to the copy of the act challenge its authenticity;

AS, under article 2982 of the Civil Code, all applications for registration at the registry office established for the registration division in which the immovable is situated are made by presenting the act itself or an authentic extract of the act, which cannot be provided;

AS the publication of the private writing and the correction of the lack of authorization by the Minister of Education, Recreation and Sports affecting the immovable are essential, especially since the area of the emphyteusis granted in 1975 and 1994 must be further expanded to regularize the titles of ownership of the Centre multisport of Ville d'Alma;

AS section 7 of the Regulation respecting the norms, conditions and procedure for disposing of an immovable of a school board (chapter I-13.3, r. 7) requires the Commission scolaire régionale du Lac St-Jean to obtain authorization from the Minister of Education, Recreation and Sports for the new expansion;

AS the conditions of this new transfer of the right of emphyteusis between the Commission scolaire du Lac-Saint-Jean and Ville d'Alma meet the requirements of the Ministère de l'Éducation et de l'Enseignement supérieur;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Despite section 272 of the Education Act (chapter I-13.3), the transfer by the Commission scolaire régionale du Lac St-Jean to Ville d'Alma, by private writing made on 15 November 1994, of a right of emphyteusis for the parts of lots 14A and 15B of range 9 of Canton de Signay, registration division of Lac-Saint-Jean-Est within the limits of Ville d'Alma, now designated as part of lot 6 135 833 of the cadastre of Québec, cannot be cancelled because of the failure to obtain the authorization required by that Act.
- 2.** Despite article 2982 of the Civil Code, the application for registration of a copy of the private writing made on 15 November 1994 must be received by the registry office, registration division of Lac-Saint-Jean-Est, and published in the land register.
- 3.** The Commission scolaire du Lac-Saint-Jean is authorized to transfer to Ville d'Alma, in accordance with the Regulation respecting the norms, conditions and procedure for disposing of an immovable of a school board (chapter I-13.3, r. 7), a right of emphyteusis for an additional area of 2,339.5 square metres, establishing a right of emphyteusis for the entire lot 6 135 833 of the cadastre of Québec, registration division of Lac-Saint-Jean-Est.
- 4.** This Act comes into force on 11 December 2019.

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