

# Gazette officielle du Québec

## Part 2 Laws and Regulations

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**PROVINCE OF QUÉBEC**

1st SESSION

36th LEGISLATURE

QUÉBEC, 13 DECEMBER 2000

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**OFFICE OF THE LIEUTENANT-GOVERNOR***Québec, 13 December 2000*

This day, at fifty-five minutes past four o'clock in the afternoon, His Excellency the Lieutenant-Governor was pleased to sanction the following bills:

- 99 An Act respecting the exercise of the fundamental rights and prerogatives of the Québec people and the Québec State (*reprint*)
- 103 An Act to amend the Act respecting the Société québécoise de récupération et de recyclage
- 152 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
- 164 An Act respecting transport infrastructure partnerships
- 176 Appropriation Act No. 4, 2000-2001

To these bills the Royal assent was affixed by His Excellency the Lieutenant-Governor.



## Coming into force of Acts

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Gouvernement du Québec

### **O.C. 1486-2000, 20 December 2000**

#### **An Act to amend the Environment Quality Act and other legislation as regards the management of residual materials (1999, c. 75)**

##### **— Coming into force of certain provisions**

COMING INTO FORCE of certain provisions of the Act to amend the Environment Quality Act and other legislation as regards the management of residual materials

WHEREAS the Act to amend the Environment Quality Act and other legislation as regards the management of residual materials (1999, c. 75) was assented to on 16 December 1999;

WHEREAS under section 55 of the Act, its provisions come into force on the date or dates to be fixed by the Government;

WHEREAS the provisions of the Act to amend the Environment Quality Act and other legislation as regards the management of residual materials came into force on 1 May 2000 by Order in Council 491-2000 dated 19 April 2000, except subdivision 2 of Division VII of Chapter I of the Environment Quality Act, enacted by section 13;

WHEREAS after consulting with the Union des municipalités du Québec and the Fédération québécoise des municipalités, it is expedient to fix 1 January 2001 as the date of coming into force of subdivision 2 of Division VII of Chapter I of the Environment Quality Act, enacted by section 13;

IT IS ORDERED, therefore, upon the recommendation of the Minister of the Environment:

THAT 1 January 2001 be fixed as the date of coming into force of subdivision 2 of Division VII of Chapter I of the Environment Quality Act, enacted by section 13 of the Act to amend the Environment Quality Act and other legislation as regards the management of residual materials (1999, c. 75).

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*





## Regulations and other acts

Gouvernement du Québec

### **O.C. 1437-2000**, 13 December 2000

An Act respecting farm income stabilization insurance (R.S.Q., c. A-31)

#### **Farm Income Stabilization Insurance Scheme — Amendments**

Regulation to amend the Farm Income Stabilization Insurance Scheme

WHEREAS under sections 2, 5, 6 and 6.1 of the Act respecting farm income stabilization insurance (R.S.Q., c. A-31), the Government ordered the establishment of the Farm Income Stabilization Scheme by Order in Council 1670-97 dated 17 December 1997;

WHEREAS the Scheme shall specify, among others, the items to be considered in calculating the annual receipts, net annual income and stabilized net annual income. It shall also determine the conditions of eligibility of a participant and the assessment that a participant is required to pay;

WHEREAS it is necessary to provide for, in the evaluation procedures for insurable volume, the situation of businesses insured for feeder cattle and slaughter cattle as well as feeder calves;

WHEREAS the production cost parameters are periodically updated in order to keep current the level of coverage offered by integrating the productivity gains resulting from the evolution of production patterns and the introduction of more efficient techniques;

WHEREAS the Scheme shall take into account the profits of a model farm with respect to an insurable product where the participant may contribute to a farm income protection program based on the overall income of the business;

WHEREAS it is expedient to update the contributions to the Scheme for the 2000-2001 insurance year for products from the animal sector according to the method of rate application in force and taking into account the change in risk parameters and the status of the cumulative balances in the Scheme's accounts;

WHEREAS it is expedient to make the Regulation to amend the Farm Income Stabilization Insurance Scheme;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Agriculture, Fisheries and Food:

THAT the Regulation to amend the Farm Income Stabilization Insurance Scheme, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

### **Regulation to amend the Farm Income Stabilization Insurance Scheme<sup>1</sup>**

An Act respecting farm income stabilization insurance (R.S.Q., c. A-31, ss. 2, 5, 6 and 6.1)

1. Section 3 of the Farm Income Stabilization Insurance Scheme is amended by substituting the date "1 August" for the date "30 April" in the column "Final dates of enrolment" for the products "Cereals, grain corn, soy beans", "Apples" and "Potatoes".

2. Section 6 is amended by substituting "2 268 kg (5 000 lbs)" for "3 175 kg (7 000 lbs)" in the column "Annual insurable minimums" of Table 2 for the product "2. Feeder cattle and slaughter cattle".

3. Section 9 is amended by substituting the words "cereals, grain corn and soy beans where it shall correspond to that of the insurance year of cereals and except for potatoes and apples where it shall correspond to 1 August" for the words "cereals, grain corn and soy beans, potatoes and apples where it shall correspond to 1 January" in the third sentence.

4. Section 19 is amended by substituting "1.18 kg (2.6 lbs)" for "1.05 kg (2.3 lbs)".

<sup>1</sup> The Farm Income Stabilization Scheme made by Order in Council 1670-97 dated 17 December 1997 (1997, *G.O.* 2, 6293), was last amended by the Regulation made by Order in Council 908-2000 dated 26 July 2000 (2000, *G.O.* 2, 4075). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

5. Section 30 is amended by adding the following paragraph:

“(4) participate in a quality control program approved by the Minister of Agriculture, Fisheries and Food for fresh potatoes produced in Québec.”.

6. Section 41 is amended by substituting the following for paragraphs 1 to 6:

(1) weight gain is at least 45 kg (100 lbs) except for a calf born on a farm or fattened on the farm where it was born;

(2) minimum exit weight recorded on the day of sale of a calf born on a farm or fattened on the farm where it was born is 306 kg (675 lbs);

(3) dressed weight at slaughter is at least 204 kg (450 lbs);

(4) sale or slaughter takes place at least 60 days following the purchase date of the animal if the latter was not born on the farm;

(5) sale or slaughter takes place within a period not exceeding 600 days from the date on which the weight gain begins to be considered in accordance with the second paragraph of section 39;

(6) slaughter takes place in a slaughterhouse holding a slaughter or retail permit;

(7) marketing is not based on the sale of live animals directly to a consumer.”.

7. Section 42 is amended by substituting the number “80%” for the number “75%”.

8. Section 44 is amended by substituting “274 kg (605 lbs)” for “244 kg (538 lbs)”.

9. Section 46 is amended by substituting the number “0.8” for “0.75”.

10. Section 66 is amended

(1) by substituting the following for lines 1 to 7 of Table 3:

1. Lambs	2000	\$35.07/ewe - milk-fed lambs
		\$37.97/ewe - heavy lambs
2. Feeder cattle and slaughter cattle	2000	\$0.257819/kg of liveweight gain (\$0.116947/lb)
3. Feeder calves	2000	\$129.84/cow
4. Grain-fed calves	2000	\$44.94/calf
5. Milk-fed calves	2000	\$38.17/calf
6. Piglets	2000-2001	\$59.89/sow
7. Hogs	2000-2001	\$5.61/hog

”;

(2) by adding the following after Table 3:

“As of the 2000 insurance year, the assessment rate of a participant who also subscribes to crop insurance protection offered under the Crop Insurance Act (R.S.Q., c. A-30) for one of the insurable categories of cereals, grain corn and soy beans, shall be reduced, according to the insurable categories, by one-third of the amount calculated under paragraph 4 of section 73 divided by the number of hectares insured by the participant. That calculation shall take into account the individual data for each participant.”.

11. Section 67 is revoked.

12. Section 71 is amended

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

“Where a farm income protection program based on overall income is offered to participants, the specialized model farm, for each of the products, shall be considered a participant in the program. In that respect, the assessment of the specialized model farm shall be equal to the maximum assessment entitled to government subsidy.”;

(2) by substituting the parts concerning “Feeder cattle and slaughter cattle” and “Feeder calves” in Schedule 1 for those in Table 5.

13. The second paragraph of section 72 is amended by substituting “1 September to 31 August” for “1 October to 30 September”.

14. Section 73 is amended

(1) by substituting the following for the cells concerning “Feeder cattle”, “Feeder calves” and “Potatoes”:

Feeder cattle and slaughter cattle	<p>The average selling price of slaughtered cattle shall represent the average of the selling prices adjusted according to the average weight of slaughter cattle listed in Table 5 for the Canada A and B grades (Livestock and Poultry Carcass Grading Regulations (1992) 126 <i>Can. Gaz.</i> II 3821).</p> <p>The average sale price of feeder cattle shall be determined according to a statistical survey carried out by the Régie based on the sale weight listed in Table 5.</p>	(2) the reference value determined by the Price Committee instituted by an agreement signed between the FPPTQ and the Association des emballleurs de pommes de terre du Québec, or by a committee recognized by the FPPTQ;
Feeder calves	<p>The average selling price shall represent the average of the prices obtained for feeder calves at the weight listed in Table 5, sold at specialized auctions where the sale weight is between 181.4 kg and 362.9 kg.</p>	(3) the price agreed upon by the Régie des assurances agricoles du Québec and the FPPTQ according to any means encouraging the realisation of the FPPTQ’s three-year action plan;
Potatoes	<p>The selling price shall be established for potatoes marketed for fresh consumption or for pre-peeling purposes. The selling price for seed potatoes shall not be considered in the determination of the average selling price.</p> <p>The average selling price is determined by considering the following:</p> <p>(1) The Régie collects from the businesses surveyed all transactions in respect of the potatoes sold during the insurance year in “bulk” or “bagged” for fresh consumption and pre-peeling purposes. Bagged potatoes must correspond to Canada No. 1 potatoes according to the Fresh Fruit and Vegetables Regulation (C.R.C., c. 285) excluding Canada No. 1 “small” potatoes and Canada No. 1 “Creamer” potatoes.</p> <p>For each period agreed upon with the Fédération des producteurs des pommes de terre du Québec (FPPTQ), the Régie shall retain as the sale price, the highest price among the following:</p> <p>(1) the price collected by the Régie;</p>	(2) sales of “bagged potatoes” are adjusted on a “bulk” basis by deducting the following bagging expenses from the sale price: \$7.10, \$3.70, \$3.50 and \$2.20/100 lbs respectively for bags of 5, 10, 20 and 50 lbs as established for the year 1997. Those amounts may be adjusted according to the variation in bagging expenses as established by the Ontario Potato Growers’ Marketing Board;
		(3) sales “delivered” by the producer are adjusted by the Régie by deducting \$0.98/100 lbs as established for the year 1998 which represents transport costs. Notwithstanding the foregoing, \$2.43/100 lbs as established for the year 1998 shall be deducted for producers-deliverers-packers (PDP) as transport costs. Those amounts are adjusted annually according to the index for transport contract for Québec, January to December, Statistics Canada or according to statistical survey of the Régie;
		(4) if the quantities of fresh consumption potatoes surveyed in each region do not represent the regional layout of areas insured for fresh consumption and pre-peeling potatoes, those quantities may be adjusted by the Régie so they may reflect the regional layout;
		(5) selling prices for fresh consumption and pre-peeling potatoes are weighted according to the average proportion of production volumes respectively declared by the producers in the last three years in accordance with the Règlement sur l’enregistrement des exploitations des producteurs de pommes de terre du Québec approved by Decision 5283 of the Régie de marches agricoles et alimentaires du Québec, dated 6 March 1991.

(2) by substituting the following for the parts concerning “Feeder cattle and slaughter cattle” and “Feeder calves” in Table 7 of paragraph 2:

“

**Feeder cattle and slaughter cattle**

- Culled calves      Variation in the price of slaughtered cattle, MAPAQ.
- Miscellaneous income      The indexation standards are provided for in paragraph 43 of Table 11 of section 76.

**Feeder calves**

- Culled animals
  - for cows: average variation in the prices of culled cows according to the Canada livestock and meat trade report, Agriculture and Agri-Food Canada;
  - for bulls: average variation in the prices of culled bulls according to the Canada livestock and meat trade report, Agriculture and Agri-Food Canada.
- Sale of cereals      Variation in the price of oats for regional centres for the months of September and October of the insurance year according to Agriculture and Agri-Food Canada.
- Sale of hay          • Variation in the price of hay according to the Institut de la statistique du Québec.
- Miscellaneous income      • The indexation standards are provided for in paragraph 62 of Table 11 of section 76.

”;

(3) by substituting the words “corresponding to” for the words “per hectare corresponding to the average of” in paragraph 4.

**15.** Section 74 is amended by

(1) striking out the words “feeder cattle and slaughter cattle, feeder calves,” in the first paragraph;

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

“For insurable feeder cattle and slaughter cattle and feeder calves, the stabilized net annual income shall be equal to 90% of the average regular annual salary of 1.35 and 0.9 skilled worker respectively.”.

**16.** The following is inserted after section 74:

“**74.1** For all of the products, where a farm income protection program based on overall income is offered to participants, the profits of the program shall be deducted from the stabilized net annual income as determined in the preceding section.

Those profits shall be determined by taking into account the characteristics of the model farms described in Table 5 of section 71, according to the contributions made to the program by the model farm and the governments. Those profits shall be calculated in such a way that, according to a survey carried out by the Régie on a historical basis, if they had not been considered upon the determination of the stabilized net annual income, the compensations of the Scheme increased by the profits of the program would not have been higher than the compensations paid by the Scheme without consideration for the profits of the program. In that case, the stabilized net annual income may be negative.”.

**17.** Section 76 is amended

(1) by substituting the table in Schedule 2 for Table 9;

(2) by substituting the table in Schedule 3 for Table 11.

**18.** Section 82 is amended by adding the following sentence at the end of the first paragraph: “Likewise for feeder calves, the compensation paid for the weight gain in kilograms set in Table 5 shall be deducted from the calculation of cash disbursements and depreciation.”.

**19.** The following is inserted after section 94:

“**94.1** The expiry date of the participation period entered on the participants’ certificates for cereals, grain corn and soy beans, potatoes and apples shall be postponed from 31 December to 31 July of the following year.”.

**20.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## SCHEDULE 1

TABLE 5

## DESCRIPTION OF MODEL FARMS

Product	Description of the model farm	Reference year of the model	Technical coefficients		Marketed production volume	Sale of by-products	Total value of fixed assets at the acquisition cost (\$)
Feeder cattle and slaughter cattle	<p>The model farm fattens 795 feeder cattle and the cultivation areas are 162.8 ha, namely:</p> <ul style="list-style-type: none"> <li>• 49.0 ha in grain corn</li> <li>• 8.5 ha in barley</li> <li>• 56.3 ha in corn silage;</li> <li>• 49.0 ha in hay and cereals hay.</li> </ul> <p>Part of the cattle breeding is for slaughter (720.6 animals) and part of it is for feeding (47.4 animals).</p> <p>The producer possesses the equipment necessary to produce the annual production volume.</p> <p>The 49 ha of grain corn and 8.5 ha of barley are covered by the Income Stabilization Insurance Scheme for cereals, grain corn and soy beans.</p>	1998	<ul style="list-style-type: none"> <li>&gt; Mortality rate</li> <li>&gt; Culling rate</li> <li>&gt; Daily average weight gain</li> <li>&gt; Sale weight of slaughter cattle</li> <li>&gt; Sale weight of feeder cattle</li> <li>&gt; Average sale weight of feeder cattle</li> <li>&gt; Starting weight of feeder cattle</li> <li>&gt; Average weight gain by feeder cattle</li> <li>&gt; Carcass yield</li> </ul>	<p>3.1%</p> <p>0.3%</p> <p>1,18 kg/d</p> <p>611.2 kg</p> <p>442.7 kg</p> <p>600.8 kg</p> <p>306.9 kg</p> <p>293.9 kg</p> <p>57%</p>	<p>The marketed production volume was 768 feeder cattle in 1998.</p> <p>The volume of weight gain produced is 225 715 kg.</p> <p>Those volumes are fixed and will not be adjusted annually.</p>	<p>Sale of 2 culled calves.</p>	807 515
Feeder calves	<p>The model farm has 105 beef cows and cultivates an area of 203 ha, namely:</p> <ul style="list-style-type: none"> <li>• 100.3 ha of hay;</li> <li>• 84.6 ha of pasture;</li> <li>• 6.5 ha of cereals hay;</li> <li>• 9.3 ha of cereals;</li> <li>• 2.3 ha of corn silage;</li> </ul> <p>Most of the calving is done in winter and spring and the sale of calves takes place mainly in the fall. The producer possesses the equipment necessary to produce the annual production volume.</p> <p>In the 9.3 ha of cereals, 5.0 ha of oats and 1.9 ha of barley are covered by the Income Stabilization Insurance Scheme for cereals, grain corn and soy beans. Moreover, 187 kg of weight gain are covered by the Income Stabilization Insurance Scheme for feeder cattle and slaughter cattle.</p>	1998	<ul style="list-style-type: none"> <li>&gt; Weaned calves</li> <li>&gt; Calves kept for replacement</li> <li>&gt; Calves sold</li> <li>&gt; Sale weight (kg/calf)</li> <li>&gt; Bulls in inventory</li> <li>&gt; Mortality rate of cows</li> <li>&gt; Number of calf sold by cow</li> </ul>	<p>93</p> <p>9</p> <p>84</p> <p>274,4</p> <p>3</p> <p>2%</p> <p>0.8</p>	<p>The marketed production volume was 23 050kg in 1998.</p>	<p>Sale of culled animals.</p> <ul style="list-style-type: none"> <li>• 10 cows</li> <li>• 1 bull</li> </ul> <p>Sale of 13.049 M.T. of oats</p> <p>Sale of 1.727 M.T. of barley</p> <p>Sale of 9.5 M.T. of hay</p>	310 616

**SCHEDULE 2****TABLE 9**

## ANIMALS PRODUCTIONS – CASH DISBURSEMENTS AND DEPRECIATION

Description of insurance coverage according to the products	“Lambs”	“Feeder cattle”	“Feeder calves”	“Grain-fed calves”	“Milk-fed calves”	“Piglets”	“Hogs”
Reference volume of the model farm	16 159.4 kg	227 715 kg	23 050 kg	100 177 kg	115 925 kg	3 666 piglets	339 282 kg
Reference year of the farm model	1988	1998	1998	1990	1993	1997-1998	1997-1998
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
<b>Cash disbursements</b>							
<u>Variable costs</u>							
Purchase of animals	1 036.23	563 984.00	4 730.00	81 313.09	135 372.22	12 647.70	219 304.33
Feed purchased and produced on the farm	13 918.36	176 640.94	17 415.42	66 469.42	264 032.72	99 898.50	268 803.45
Medication, veterinary services and insemination	2 096.14	17 664.76	2 708.05	9 613.50	19 189.80	13 087.62	3 407.65
Additional labour	5 880.97	29 019.17	9 323.05	6 385.70	8 063.18	7 169.54	1 242.60
Contract work	2 337.16	8 390.80	1 462.85	0.00	862.99	0.00	0.00
Disposal of manure	0.00	0.00	0.00	994.50	1 178.10	3 299.40	4 409.90
Livestock insurance	367.91	1 918.98	471.40	373.14	490.57	0.00	0.00
Use of machinery	3 658.18	34 096.58	9 471.91	600.55	443.92	73.32	200.45
Electricity and propane	1 622.46	2 194.17	832.82	5 019.91	8 007.71	8 908.38	6 494.58
Bedding	0.00	5 571.41	490.69	3 476.50	0.00	0.00	0.00
Purchase and market costs	5 297.61	13 099.73	2 128.54	12 013.57	7 534.97	879.84	14 151.77
Interest on short-term loan	1 260.50	30 288.48	1 660.41	7 747.27	5 048.03	2 236.26	5 091.43
Sub-total	37 475.52	882 869.02	50 695.14	194 007.15	450 224.21	148 200.56	523 106.16
<u>Fixed costs</u>							
Maintenance of buildings and land	1 838.86	7 563.11	2 364.50	3 510.50	4 983.30	7 295.34	10 904.48
Miscellaneous insurance	1 003.16	5 579.60	1 765.84	963.42	866.79	3 152.76	4 289.63
Real estate taxes	265.21	1 670.53	578.59	212.56	242.15	1 319.76	1 643.69
Interest on medium and long term loans	5 807.82	18 128.23	4 909.03	5 535.16	3 742.93	5 755.62	10 423.40
Miscellaneous costs	2 437.08	8 608.86	2 070.93	2 271.08	3 401.81	2 639.52	5 251.79
Sub-total	11 352.13	41 550.33	11 688.89	12 492.72	13 236.98	20 163.00	32 512.99
Minus miscellaneous incomes		15 796.61	11 509.47			659.88	3 729.01
<b>Total cash disbursements</b>	48 827.65	908 622.67	50 874.56	206 499.87	463 461.19	167 703.68	551 890.14
<b>Depreciation</b>	7 077.30	36 060.67	12 991.43	6 081.70	6 969.27	15 250.56	22 570.67
<b>Total cash disbursements and depreciation</b>	55 904.95	944 683.41	63 865.99	212 581.57	470 430.46	182 954.24	574 460.81

**SCHEDULE 3****TABLE 11****INDEXATION STANDARDS**

Description of items	Annual adjustment standards
For all the insurable products:	For the annual adjustment of the following table items, a statistical survey by the Régie shall be used, or failing that, the specific standards or indices prescribed hereafter:
1. Insurance	1.
(a) Buildings, equipment, machinery and tractors	(a) The composite index of the replacement cost for buildings, equipment, machinery and tractors according to the Farm Input Price Index (FIPI) for Québec, Statistics Canada, and of the variation of the insurance rate according to the general insurance leaflet, handbook of economic references for Québec agriculture;
(b) Liability insurance	(b) The index of the variation in the cost of a liability insurance according to the general insurance leaflet, handbook of economic references for Québec agriculture; Groupe GÉAGRI Inc.
(c) Inventory insurance	(c) The composite index of the variation of the insurable value and insurance rate according to the handbook of economic references for Québec agriculture;
(d) Livestock insurance	(d) The composite index of the variation of the insurable value and insurance rate according to the general insurance leaflet, handbook of economic references for Québec agriculture; Groupe GÉAGRI Inc.
(e) Truck and pick-up	(e) FIPI truck and pick-up replacement cost for Québec, Statistics Canada;
(f) Insurance taxes	(f) Insurance tax based on the rate in force, Ministère du Revenu.
2. Fuel and lubricants	2. FIPI petroleum products index for Québec, Statistics Canada.
3. Lime	3. Variation in the price of lime spread for Québec, MAPAQ.
4. UPA dues	4. Variation in the rate of assessment due, Union des producteurs agricoles du Québec, MAPAQ.
5. Medication, veterinary services, sanitary products and others	5. Variation in medication costs according to the Centre de distribution des médicaments vétérinaires, MAPAQ.
6. Depreciation	6. The depreciation amounts for piglets, hogs, feeder calves, feeder cattle and slaughter cattle are fixed and non-adjustable according to the data of the reference year of the model farm entered in Table 9. For other products, the depreciation amounts were adjusted until the 1994-1995 insurance year for cereal, grain corn and soy beans, potatoes and apples and until the 1995-1996 insurance year for milk-fed calves, grain-fed calves and lambs. For the subsequent years, these depreciation amounts shall remain in force without any other adjustment.
7. Disposal of solid and liquid manure	FIPI index for machinery and motor vehicle operation for Québec, Statistics Canada.
8. Electricity	8.
(a) Electricity	(a) FIPI index for electricity for Québec, Statistics Canada;
(b) Sales tax	(b) The tax on electricity is based on the rate in force, Ministère du Revenu.
9. Machine and tractor maintenance	9. FIPI index for machinery and motor vehicle maintenance for Québec, Statistics Canada.
10. Building maintenance	10. FIPI index for building repair for Québec, Statistics Canada.
11. Land maintenance	11. FIPI custom work index for Québec, Statistics Canada.

Description of items	Annual adjustment standards
12. Office space	12. FIPI index for building replacement for Québec, Statistics Canada.
13. Fertilizers	13. FIPI index for fertilizers for Québec, Statistics Canada.
14. Office supplies	14. FIPI index for stationery and office supplies for Canada, Statistics Canada.
15. Administrative costs for the advanced payment program	15. Fees payable according to the federations concerned.
16. Electronic auction fees	16. Rate according to the federations concerned.
17. Mileage (pick-up and automobile)	17. FIPI index for machinery and motor vehicle operation for Québec, Statistics Canada.
18. Accounting and professional fees	18. Variation of costs based on the fees payable according to the Union des producteurs agricoles du Québec, MAPAQ.
19. Registration	19. Variation of costs for registration, according to the SAAQ, MAPAQ.
20. Short-term interest	<p>20. Short-term loans cover the financing needs based on the cash flow during the year. The annual cost in interests is determined according to the monthly credit balance according to the rate of loans to businesses and applicable to all the producers.</p> <p>The opening balance of the cash position is re-evaluated annually in terms of the maximum value of short-term loans granted by the financial institutions.</p>
21. Interest on medium and long-term loans	21. Variation of the interest rate in force according to credit agencies according to the case: Société de financement agricole, Société de crédit agricole, financial institutions and the concessionaries.
22. Land rental	22. FIPI index for value per acre of land and buildings for Québec, Statistics Canada.
23. Additional labour (a) salary (b) employer contribution	23. (a) FIPI index for hourly labourers for Québec, Statistics Canada; (b) Rate of assessment required by the agencies concerned.
24. Small tools	24. FIPI index for small tools in Québec, Statistics Canada.
25. Joint plan and other deductions made by the Fédérations	25. Rate according to the federations concerned.
26. Propane	26. Cost variation of major propane suppliers, MAPAQ.
27. Agricultural newspapers and magazines	27. Cost variation for a 3-year subscription to Terre de Chez Nous and the Bulletin des agriculteurs, MAPAQ.
28. Real estate taxes	<p>28. Variation in the account of municipal and school taxes, Service du soutien à la gestion de programme, MAPAQ.</p> <p>The amount appearing in annual disbursements is the net amount after deducting the real estate tax refund by the Government.</p>
29. Telephone	29. Variation in costs, Bell Canada, MAPAQ.
30. Contract work	30. FIPI index for custom work for Québec, Statistics Canada.



## LAMBS

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| 31. Feed purchased<br>(a) Grain bought<br>(b) Feed<br>(c) Protein supplements<br>(d) Salt<br>(e) Minerals<br>(f) Maternized milk | 31.<br>(a) Variation in the price of barley for regional centres, Agriculture and Agri-Food Canada;<br>(b) Variation in the price of 15-16% dairy feed for Québec, Agriculture and Agri-Food Canada;<br>(c) Average variation in the weekly prices of protein supplements for Québec according to Agriculture and Agri-Food Canada, MAPAQ;<br>(d) Average variation in the price of salt blocks for Québec, Coopérative Fédérée, MAPAQ;<br>(e) Average variation in the price of minerals for Québec, Coopérative Fédérée, MAPAQ;<br>(f) Variation in the prices of milk substitutes for lambs according to Québec suppliers, MAPAQ. |
| 32. Feed produced on the farm<br>(a) Seed<br>(b) Baling twine<br>(c) Lubricants  | 32.<br>(a) FIPI seed price index for Québec, Statistics Canada;<br>(b) Average variation in the price of baling twine for Québec, MAPAQ;<br>(c) IPI oil and lubricants products price index for Canada, Statistics Canada.   |
| 33. Laboratory analyses  | 33. Costs of laboratory analyses, MAPAQ.   |
| 34. Inventory insurance  | 34. Insurance rate index farm product according to the general insurance leaflet, handbook of economic references for Québec agriculture, Groupe GÉAGRI Inc.   |
| 35. Replacement rams   | 35. Average variation in the price of rams for Québec, MAPAQ.  |
| 36. Vaginal sponges and hormones   | 36. Cost variation of vaginal sponges according to the Centre de distribution des médicaments vétérinaires, MAPAQ.   |
| 37. Auction and slaughter fees<br>(a) Sale of lambs and culled animals<br>(b) Transportation of animals to sale                  | 37.<br>(a) Variation of auction, slaughter and miscellaneous fees, MAPAQ;<br>(b) Index for machinery and motor vehicle operation for Québec, Statistics Canada.  |
| 38. Artificial insemination  | 38. Variation of insemination costs, MAPAQ.  |
| 39. Medication, veterinary services, vitamins and sanitary products  | 39. Composite variation of 87% on the average increase for medication according to the Centre de distribution des médicaments vétérinaires and of 13% on increases in veterinary fees according to the "assurance santé animale contributoire", MAPAQ.   |
| 40. Sheep clipping   | 40. FIPI index for custom work for Québec, Statistics Canada.  |

## FEEDER CATTLE AND SLAUGHTER CATTLE

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| 41. Purchase of feeder calves   | 41. Variation in the purchase price of feeder calves for Québec, MAPAQ.  |
| 42. Feed purchased and produced on the farm<br>(a) seed;<br>(b) herbicides;<br>(c) silage preservatives<br>(d) silage plastics;<br>(e) grain corn and cereals;<br><br>(f) minerals and supplements;<br>(g) industrial by-products;<br>(h) miscellaneous.                              | 42.<br>(a) variation in price of grain corn seeds according to the handbook of economic references for Québec agriculture, CRAAQ;<br>(b) FIPI herbicide index for Québec, Statistics Canada;<br>(c) FIPI pesticide index for Québec, Statistics Canada;<br>(d) Variation in the price of silage plastics in Québec, MAPAQ;<br>(e) Variation in the price of grain corn in regional centres, Agriculture and Agri-Food Canada;<br>(f) Variation in the price of minerals for Québec, MAPAQ;<br>(g) Variation in the price of by-products for Québec, MAPAQ;<br>(h) FIPI farm input total index for Québec, Statistics Canada. |
| 43. Miscellaneous incomes<br>(a) Net payment from Farm Income Stabilization Insurance Scheme for cereals, grain corn and soy beans<br>(b) Net payment from Crop Insurance and various subventions<br>(c) Income from farm insurance and payment for dead animals<br>(d) Sale of straw | 43.<br>(a) Variation in the compensation and assessment rates for grain corn and barley according to the areas set in Table 5 for the previous insurance year;<br>(b) No indexation;<br>(c) Variation in the price for slaughter cattle;<br>(d) Variation in the price of hay, ISQ.  |

Description of items	Annual adjustment standards
44. Commission related to the purchase and the sale of calves	44. FIPI custom work index for Québec, Statistics Canada.
45. Weighing fees	45. FIPI custom work index for Québec, Statistics Canada.
46. Transportation at purchase and at sales of calves	46. Private transport index for Québec of the Consumer Price Index (CPI), Statistics Canada.
47. Identification labels	47. Variation in the cost of labels, MAPAQ.
48. Classification fees	48. Variation of classification fees according to Canadian Inspection Agency, MAPAQ.
49. Bedding	49. Variation in the price of wood chips for Québec, MAPAQ.
50. Cost of manure management	50. Statistical surveys, M.A.P.A.Q.
51. Life insurance on loan	51. Variation in the amount loaned on medium and long-terms, MAPAQ.
52. Tax on capital	52. Variation of the rate of tax on capital, Ministère du Revenu du Québec.
<b>FEEDER CALVES</b>	
53. Purchase of animals	53.
(a) bull	(a) Variation in the value of a bull approved in a testing station in Québec, Service des productions animales, MAPAQ;
(b) cows	(b) Variation in the value of beef cows according to Institut de la Statistique du Québec;
(c) calves	(c) Variation in the price of calves in Québec, MAPAQ.
54. Feed purchased and produced on the farm	54.
(a) seed;	(a) 50% of FIPI feed seed index for Québec and 50% of FIPI oats seed index for Québec, Statistics Canada;
(b) baling twine;	(b) variation in the price of baling twine, MAPAQ;
(c) polyethylene silage;	(c) variation in the price of polyethylene silage, MAPAQ;
(d) herbicides;	(d) FIPI herbicide index for Québec, Statistics Canada;
(e) grain corn and cereals;	(e) variation in the price of grain corn, in regional centres; Agriculture and Agri-Food Canada;
(f) minerals;	(f) variation in the price of minerals, Coopérative Fédérée, MAPAQ;
(g) feed and supplement;	(g) variation in the price of 15-16% dairy feed for Québec, Agriculture and Agri-Food Canada;
(h) laboratory analyses;	(h) variation in the cost of laboratory analyses, MAPAQ;
(i) machinery rental.	(i) FIPI index for machinery and motor vehicle operation for Québec, Statistics Canada.
55. Bedding	55. Variation in the price of hay in Québec, ISQ.
56. Life insurance on loan and income insurance	56. Variation in the amount loaned, medium and long-term.
57. Cost of manure management	57. Statistical surveys, M.A.P.A.Q.
58. Auction fees	58. Variation in auction fees, MAPAQ.
59. Identification labels	59. Variation in the costs of labels, MAPAQ.
60. Transportation of animals	60. Montreal CPI private transport index for Québec, Statistics Canada.
61. Insemination	61. Variation of cost of insemination, MAPAQ.
62. Miscellaneous incomes	62.
(a) Net payment from Farm Income Stabilization Insurance for cereals, grain corn and soy beans	(a) Variation in the compensation and assessment rates for grain corn and barley according to the areas set in Table 5 for insurance year;
(b) Net payment from Crop Insurance and various subventions	(b) No indexation;
(c) Income from farm insurance and payment for dead animals	(c) Variation in the price for feeder calves, RAAQ;
(d) Net payment from Farm Income Stabilization Insurance for feeder cattle and slaughter cattle	(d) Variation in the compensation and assessment rates for kg of weight gain according to the quantities set in Table 5.

Description of items	Annual adjustment standards
<b>GRAIN-FED CALVES</b>	
63. Purchase of calves	63. Variation in the purchase price of calves for Québec, MAPAQ.
64. Feed purchased: (a) milk substitute (b) calf feed  (c) protein supplement and other feeds  (d) grain corn	64. Feed purchased: (a) variation in the price of milk substitute for Québec, MAPAQ; (b) variation in the price of 15-16% dairy feed for Québec, Agriculture and Agri-Food Canada; (c) variation in the price of 32-40% dairy protein supplements for Québec, Agriculture and Agri-Food Canada; (d) variation in the price of grain corn for regional centres, Agriculture and Agri-Food Canada.
65. Life insurance on loan	65. Variation in the amount loaned on medium and long-terms, MAPAQ.
66. Travelling expenses for the business' need	66. Rate of travelling expenses for employees of the Gouvernement du Québec.
67. Maintenance of buildings, barn yard and equipment	67. FIPI index for building repairs in Québec, Statistics Canada.
68. Purchase and sales costs (a) transport; (b) commission; (c) classification fees	68. (a) Québec CPI private transport index for Québec, Statistics Canada; (b) Variation in the costs of commission for Québec, MAPAQ; (c) Variation of classification fees according to Agriculture and Agri-Food Canada.
69. Bedding	69. Variation in the cost of wood chips for Québec, MAPAQ.
<b>MILK-FED CALVES</b>	
70. Purchase of calves	70. Variation in the purchase price of calves for Québec, MAPAQ.
71. Feed purchase: milk substitute	71. Variation in the price of milk substitute or in feeding costs for Québec, MAPAQ.
72. Live insurance on loan	72. Variation in the amount loaned on medium and long-terms, MAPAQ.
73. Maintenance and repair	73. FIPI index for building repairs for Québec, Statistics Canada.
74. Identification labels	74. Variation in the costs of labels, MAPAQ.
75. Purchase and sales cost (a) transport (b) commission	75. (a) Québec CIP private transport index for Québec, Statistics Canada; (b) Variation in the costs of commission for Québec, Statistics Canada.
76. Custom work washing of cages	76. FIPI index for hourly labourers in Québec, Statistics Canada.
<b>PIGLETS AND HOGS</b>	
77. Feed purchased: "breeding" and "feeder" divisions	77. Nominal costs variation according to a statistical survey of major feed suppliers or weekly prices of 15-16% growth feed for hogs according to Agriculture and Agri-Food Canada.
78. Purchase and transfer of piglets	78. Statistical surveys of the Régie on the average price of piglets that prevailed in Québec on farrow-type specialized farms and used also to establish the selling price of piglets for the "breeder" division. That average price of piglets is adjusted according to the weight of piglets provided for in Table 5 by only taking into account the feeding costs of piglets, in kilograms, provided for in Table 14 of section 85.1
79. Breeders: (a) Purchase, transfer of replacement animals and inventory variation of the breeding herd (b) sales income from animals	79. (a) Variation costs of controlled hybrid sows and purebred boars according to the Société des éleveurs de porcs du Québec; (b) Variation in the prices according to the Livestock Market Review, Agriculture and Agri-Food Canada.
80. Various insurance	80. Variation in the producer's remuneration, MAPAQ.

Description of items	Annual adjustment standards
81. Maintenance and repairs	81. FIPI index for building repairs for Québec, Statistics Canada.
82. Contracts, rentals and permits	82. FIPI index for machinery and motor vehicle operation for Québec, Statistics Canada.
83. Marketing costs	83. Index representing the variation of marketing costs, MAPAQ.
84. Other indexing items (a) Rental of buildings (b) Additive to liquid manure (c) Capital taxes	84. (a) FIPI index for replacement of buildings in Québec, Statistics Canada. (b) FIPI pesticide index for Québec, Statistics Canada. (c) Variation of the capital tax rate according to the Ministère du Revenu, MAPAQ.
<b>CEREALS, GRAIN CORN AND SOY BEANS</b>	
85. Pesticides	85. FIPI herbicide index for Québec, Statistics Canada.
86. Seed of oats, wheat for animal consumption, wheat for human consumption, grain corn, barley and soy beans	86. Variation in the prices of seed according to the handbook of economic references for Québec agriculture, MAPAQ.
87. Transport outside the farm	87. CPI private transport index for Québec, portion of grain sold on a delivery basis adjusted annually while determining the selling price, Statistics Canada.
<b>APPLES</b>	
88. Purchase of replacement apple trees	88. Variation in the price of apple trees for Québec, MAPAQ.
89. Rental fees for hives	89. FIPI supplies and services index for Eastern Canada, Statistics Canada.
90. Marketing costs: (a) Flat rate storage and soaking of apples (refrigerated warehouse) (b) Transport at the sale and return of boxes (c) Commission	90. (a) Variation in the cost of storage and soaking for Québec. (b) Québec CPI private transport index, Statistics Canada. (c) FIPI index for hourly labourers for Québec, Statistics Canada.
91. Pesticides (a) Fungicides (b) Insecticides and acaricides (c) Herbicides (d) Others	91. (a) FIPI fungicide index for Québec, Statistics Canada. (b) FIPI insecticide index for Québec, Statistics Canada. (c) FIPI herbicide index for Québec, Statistics Canada. (d) FIPI chemical products index for Québec, Statistics Canada.
92. Heating oil	92. FIPI petroleum products index for Québec, Statistics Canada.
93. Advertising	93. FIPI supplies and services index for Eastern Canada, Statistics Canada.
<b>POTATOES</b>	
94. Net cost of storage in refrigerated room	94. Storage cost, MAPAQ.
95. Manure	95. Index comprised of 50% of the FIPI fertilizer index for Québec and of 50% of the FIPI price index for custom work for Québec, Statistics Canada.
96. Pesticides (a) Herbicides (b) Insecticides (c) Fungicides (d) Defoliant, fumigators, sprout inhibitors and others (e) Diseases and pest screening unit	96. (a) FIPI herbicide index for Québec, Statistics Canada. (b) FIPI insecticide index for Québec, Statistics Canada. (c) FIPI fungicide index for Québec, Statistics Canada. (d) FIPI chemical products index for Québec, Statistics Canada. (e) FIPI custom work index for Québec, Statistics Canada.
97. Seed for crop rotation	97. FIPI seed index for Québec, Statistics Canada.

Gouvernement du Québec

**O.C. 1451-2000, 13 December 2000**

Tobacco Tax Act  
(R.S.Q., c. I-2)

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

An Act respecting the Ministère du Revenu  
(R.S.Q., c. M-31)

An Act respecting the Régie de l'assurance maladie du Québec  
(R.S.Q., c. R-5)

An Act respecting the Québec Pension Plan  
(R.S.Q., c. R-9)

An Act respecting the Québec sales tax  
(R.S.Q., c. T-0.1)

Fuel Tax Act  
(R.S.Q., c. T-1)

**Various regulations of a fiscal nature  
— Amendments**

CONCERNING various regulations to amend regulations of a fiscal nature

WHEREAS in accordance with the Tobacco Tax Act (R.S.Q., c. I-2), the Government may, under paragraph *h* of section 6.1, determine the documents that a person is required to furnish to obtain a permit;

WHEREAS under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in that Act and to send, where applicable, a copy of the return 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 to generally prescribe the measures required for the application of that Act;

WHEREAS under the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), amended by section 46 of chapter 65 of the statutes of 1999 and by section 283 of chapter 83 of the statutes of 1999, the Government may make regulations in particular to prescribe the measures required to carry out that Act;

WHEREAS under paragraph *b* of section 35 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5), the Government may make regulations to generally prescribe the measures for the carrying out of Division I of Chapter IV of that Act;

WHEREAS under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), the Government may make regulations prescribing anything that is to be prescribed under Title III of that Act and, under paragraph *j* of that section 81, enacting any measures necessary or useful to carry out that Title III;

WHEREAS under subparagraph 4 of the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), the Government may, by regulation, determine prescribed circumstances and the prescribed manner for the purposes of section 17 of that Act;

WHEREAS under subparagraph 10.1 of the first paragraph of section 677 of that Act, the Government may, by regulation, determine which registrants are prescribed registrants for the purposes of section 41.6 of that Act;

WHEREAS under subparagraphs 12 and 13 of the first paragraph of section 677 of that Act, the Government may, by regulation, determine which purposes and provisions are prescribed purposes and provisions for the purposes of sections 76 and 77 of that Act;

WHEREAS under subparagraph 31.1.1 of the first paragraph of section 677 of that Act, the Government may, by regulation, determine the percentage of the total consideration for the purposes of subparagraph *b* of subparagraph 2 of the first paragraph of section 290 of that Act;

WHEREAS under subparagraphs 31.1.2, 31.1.3, 31.1.4, 31.1.5, 31.1.6 and 31.1.7 of the first paragraph of section 677 of that Act, the Government may, by regulation, determine the prescribed amount for the purposes of sections 300.2, 301.1, 301.3, 323.3, 324.1 and 324.3 of that Act;

WHEREAS in accordance with the Fuel Tax Act (R.S.Q., c. T-1), the Government may, by regulation, under section 10.6, enacted by section 323 of chapter 83 of the statutes of 1999, determine the time, conditions and modalities for the transfer of a reimbursement; under section 27, exempt any person from the requirement to hold a collection officer's permit; and under paragraph *h* of section 27.1, amended by section 62 of chapter 65 of the statutes of 1999, determine which documents a person is required to furnish to obtain a permit;

WHEREAS the Regulation respecting the application of the Tobacco Tax Act (O.C. 1929-86 dated 16 December 1986) was made under the Tobacco Tax Act, the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1) was made under the Taxation Act, the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1) was made under the Act respecting the Ministère du Revenu, the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (O.C. 1799-90 dated 19 December 1990) was made under the Act respecting the Ministère du Revenu, the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (O.C. 1285-87 dated 19 August 1987) was made under the Act respecting the Ministère du Revenu, the Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q., 1981, c. R-5, r. 1) was made under the Act respecting the Régie de l'assurance maladie du Québec, the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r. 2) was made under the Act respecting the Québec Pension Plan, the Regulation respecting the Québec sales tax (O.C. 1607-92 dated 4 November 1992) was made under the Act respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r. 1) was made under the Fuel Tax Act;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Health Insurance Plan and the Regulation respecting the Québec sales tax, to give effect primarily to the fiscal measures and terminology-related amendments introduced into the Taxation Act, the Act respecting the Ministère du Revenu, the Act respecting the Régie de l'assurance maladie du Québec and the Act respecting the Québec sales tax by chapters 83 and 86 of the statutes of 1999 and chapter 5 of the statutes of 2000 and announced by the Minister of Finance in the Budget Speeches delivered on 9 May 1995, 25 March 1997, 31 March 1998, 9 March 1999 and 14 March 2000 and in the News Releases issued by the Ministère des Finances in particular on 5 July 1995, 19 December 1996, 24 April 1996, 22 May 1997, 18 December 1997, 23 June 1998, 24 September 1998, 30 June 1999, 26 November 1999, 22 December 1999 and 14 April 2000;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families and the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to cer-

tain employees of such organizations and to members of their families to change the nomenclature of the schedules thereto;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan to make a consequential amendment and to revoke a Division thereof which has become obsolete with the coming into force of chapter 65 of the statutes of 1999, and Tables A and B thereof which are no longer useful since the coming into force of that chapter 65;

WHEREAS it is expedient, with a view to more efficient application of the Tobacco Tax Act and the Fuel Tax Act, to amend the Regulation respecting the application of the Tobacco Tax Act (O.C. 1929-86 dated 16 December 1986) and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r. 1) to make various consequential amendments and to revoke the provisions of those Regulations that have become obsolete with the coming into force of chapters 65 and 83 of the statutes of 1999;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1454-99 dated 15 December 1999 to ensure the conformity of its provisions;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without the prior publication prescribed by section 8 of that Act if the authority making it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or revoked by the Regulation warrants the absence of prior publication and such coming into force;

WHEREAS under section 27 of that Act, the Regulations Act does not prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS under section 20 of the Tobacco Tax Act, the regulations made under that Act may, once published and if they so provide, apply to a date prior to their publication but not prior to the current year;

WHEREAS under the second paragraph of section 1086 of the Taxation Act, the regulations made under that Act may, once published and if they so provide, apply to a period prior to their publication but not prior to the taxation year 1972;

WHEREAS under the second paragraph of section 97 of the Act respecting the Ministère du Revenu, the regulations made under that Act may, if they so provide, apply to a period prior to their publication;

WHEREAS under section 36 of the Act respecting the Régie de l'assurance maladie du Québec, the regulations made under Division I of Chapter IV of that Act may, if they so provide, take effect on any date subsequent or prior to their publication; in the latter case, however, the date shall not be prior to the effective date of the legislative provisions under which the regulations are made;

WHEREAS under section 82.1 of the Act respecting the Québec Pension Plan, the regulations made under Title III of that Act may, if they so provide, take effect on any date subsequent or prior to their publication; in the latter case, however, the date shall not be prior to the effective date of the legislative provisions under which the regulations are made;

WHEREAS under the second paragraph of section 677 of the Act respecting the Québec sales tax, a regulation made under that Act comes into force on the date of its publication in the *Gazette officielle du Québec*, unless it fixes another date which may in no case be prior to 1 July 1992;

WHEREAS under the first paragraph of section 56 of the Fuel Tax Act, amended by section 327 of chapter 83 of the statutes of 1999, the regulations made under that Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date prior to their publication but not prior to the current year;

WHEREAS under the tenth paragraph of section 56 of that Act, as enacted by section 327 of chapter 83 of the statutes of 1999, regulations made in the year 2000 under that Act in respect of the time, conditions and modalities respecting the transfer of a reimbursement under section 10.6 or respecting an exemption under section 27 from the requirement that a person hold a

collection officer's permit may, once published and if they so provide, apply to a date prior to their publication but not prior to 1 April 1998;

IT IS ORDERED, therefore, on the recommendation of the Minister of Revenue:

THAT the Regulations attached hereto and entitled as follows be made:

— “Regulation to amend the Regulation respecting the application of the Tobacco Tax Act”;

— “Regulation to amend the Regulation respecting the Taxation Act”;

— “Regulation to amend the Regulation respecting fiscal administration”;

— “Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families”;

— “Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families”;

— “Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan”;

— “Regulation to amend the Regulation respecting contributions to the Québec Pension Plan”;

— “Regulation to amend the Regulation respecting the Québec sales tax”;

— “Regulation to amend the Regulation respecting the application of the Fuel Tax Act”; and

— “Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1454-99”.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

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## Regulation to amend the Regulation respecting the application of the Tobacco Tax Act\*

Tobacco Tax Act  
(R.S.Q., c. I-2, s. 6.1, par. *h* and *s.* 20)

1. (1) Section 1.1 of the Regulation respecting the application of the Tobacco Tax Act is revoked.

(2) Subsection 1 has effect from 2 February 2000.

2. (1) Section 1.2 of the Regulation is replaced by the following:

“**1.2.** For the purposes of paragraph *h* of section 6.1 of the Act,

(*a*) a corporation shall furnish a copy of its articles of incorporation, its letters patent or any similar document and, where applicable, its articles of amendment, its articles of amalgamation, its supplementary letters patent or any similar document, except where those documents have been filed with the Inspector General of Financial Institutions;

(*b*) a corporation referred to in paragraph *a* that has been in business for more than one year must, at the time of the corporation’s application, have complied with the provisions of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45), where the corporation is incorporated under the laws of Québec;

(*c*) a corporation referred to in paragraph *a* that has been in business for more than one year shall, where the corporation is incorporated under the laws of a jurisdiction other than Québec, furnish any document similar to the attestation that would be issued by the Inspector General of Financial Institutions, if the corporation were incorporated under the laws of Québec, indicating that the corporation is, at the time of the application, in compliance with the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons, provided that the document is issued by the competent authority of that jurisdiction and attests to the corporation’s compliance with the laws of that jurisdiction;

(*d*) a partnership shall furnish a copy of the contract of partnership; and

(*e*) a person referred to in section 7.6 of the Act shall furnish a certificate delivered by the agent designated by that person and confirming the agent’s designation.”

(2) Subsection 1 has effect from 2 February 2000.

3. Section 1.3 of the Regulation is revoked.

4. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## Regulation to amend the Regulation respecting the Taxation Act\*

Taxation Act  
(R.S.Q., c. I-3, s. 1086, 1<sup>st</sup> par., subpar. *e.2* and *f*, and 2<sup>nd</sup> par.)

1. (1) Section 22R1.1 of the Regulation respecting the Taxation Act is amended

(1) by replacing, in the French text, the words “Aux fins de” by the words “Pour l’application de”;

(2) by replacing “the second paragraph of section 737.15” by “section 737.16”;

(3) by replacing “under section 737.16” by “under section 737.14 or 737.16”.

(2) Paragraphs 1 and 2 of subsection 1 apply to taxation years that begin after 20 December 1999.

(3) Paragraph 3 of subsection 1 applies to taxation years that end after 23 June 1998.

2. (1) Section 22R1.2 of the Regulation is replaced by the following:

“**22R1.2.** For the purposes of section 22R1, where the individual is a person described in the second paragraph, the individual’s income earned in Québec and the individual’s income earned in Québec and elsewhere, computed for a taxation year under that section 22R1, shall be reduced by the amount deducted by the indi-

\* The Regulation respecting the application of the Tobacco Tax Act, made by Order in Council 1929-86 dated 16 December 1986 (1986, *G.O.* 2, 3156), was last amended by the Regulation made by Order in Council 1466-98 dated 27 November 1998 (1998, *G.O.* 2, 4610). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

\* The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was last amended by the Regulation made by Order in Council 1454-99 dated 15 December 1999 (1999, *G.O.* 2, 5207). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.



vidual in computing the individual's taxable income for the year under section 737.14, 737.16.1, 737.21, 737.22.0.0.3, 737.22.0.3, 737.25 or 737.28 of the Act.

The person referred to in the first paragraph is a foreign researcher within the meaning assigned by paragraph *a* of section 737.19 of the Act, a foreign researcher on a post-doctoral internship within the meaning assigned by section 737.22.0.0.1 of the Act, a foreign instructor within the meaning assigned by section 737.22.0.1 of the Act or an individual referred to in section 737.14, 737.16.1, 737.25 or 737.28 of the Act.”.

(2) Subsection 1 applies from the taxation year 1998. However, where section 22R1.2 of the Regulation, as amended by subsection 1, applies to taxation years that end before 24 June 1998, it shall be read with “737.14,” struck out.

**3.** (1) The Regulation is amended by inserting, after section 22R7, the following section:

“**22R7.1.** Where an individual is a member of a partnership that operates an international financial centre, the proportion that the income earned in Québec is of the income earned in Québec and elsewhere by the individual, otherwise determined under this Title, shall be so determined without taking into account the salaries and wages and the gross revenue or loans and deposits, as the case may be, or the net premiums that are attributable to the operations of the international financial centre.”.

(2) Subsection 1 applies to taxation years that end after 23 June 1998.

**4.** (1) Section 22R15 of the Regulation is amended, in the second paragraph,

(1) by replacing, in subparagraph *a*,

(*a*) “in the second paragraph of section 737.15” by “in section 737.16”;

(*b*) “under section 737.16” by “under sections 737.14 and 737.16”;

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

“(b) where the individual is a foreign researcher within the meaning assigned by paragraph *a* of section 737.19 of the Act, a foreign researcher on a post-doctoral internship within the meaning assigned by section 737.22.0.0.1 of the Act, a foreign instructor within the meaning assigned by section 737.22.0.1 of the Act or

an individual referred to in section 737.14, 737.16.1, 737.25 or 737.28 of the Act, the amount deducted by the individual in computing the individual's taxable income for the year under section 737.14, 737.16.1, 737.21, 737.22.0.0.3, 737.22.0.3, 737.25 or 737.28 of the Act; and”.

(2) Subparagraph *a* of paragraph 1 of subsection 1 applies to taxation years that begin after 20 December 1999.

(3) Subparagraph *b* of paragraph 1 of subsection 1 applies to taxation years that end after 23 June 1998.

(4) Paragraph 2 of subsection 1 applies from the taxation year 1998. However, where subparagraph *b* of the second paragraph of section 22R15, made by paragraph 2 of subsection 1, applies to taxation years that end before 24 June 1998, it shall be read with “737.14,” struck out, wherever it appears.

**5.** (1) Section 145R1.1 of the Regulation is amended by replacing, in subparagraph 3 of subparagraph *iv* of subparagraph *a* of the second paragraph, “sections 360 to 419.8” by “Chapter X of Title VI of Book III of Part I”.

(2) Subsection 1 has effect from 27 April 1995.

**6.** (1) Sections 222R1 and 222R2 of the Regulation are revoked.

(2) Subsection 1 applies in respect of work performed by a taxpayer after 27 February 1995, but, for the purposes of section 991 of the Taxation Act (R.S.Q., c. I-3), not in respect of such work performed pursuant to an agreement in writing made by the taxpayer before 28 February 1995.

**7.** (1) Sections 230.1R1 to 230.1R4 of the Regulation are revoked.

(2) Subsection 1 applies from the taxation year 1995.

**8.** (1) Section 273R1 of the Regulation is amended by replacing, in paragraph *b*, “in subsection 1” by “in the first paragraph”.

(2) Subsection 1 applies in respect of dispositions that occur after 22 February 1994.

**9.** (1) Section 360R5.7 of the Regulation is amended

(1) by replacing, in the French text, the portion before paragraph *a* by the following:

“**360R5.7.** Les articles 360R7, 360R16.5, 360R16.13, 360R36 et 360R51 ne s’appliquent pas, selon le cas:”;

(2) by striking out, in the French text, at the end of paragraph *b*, the word “ou”;

(3) by replacing paragraph *c* by the following:

“(c) in respect of a property acquired in any manner whatever from a person who is exempt from tax under Part I of the Act on that person’s taxable income .”.

(2) Paragraph 3 of subsection 1 applies in respect of acquisitions that occur after 26 April 1995, other than acquisitions that were made by a corporation before 1 January 1996 and that the corporation was bound to make pursuant to an agreement in writing made before 27 April 1995.

**10.** (1) Section 360R7 of the Regulation is amended by replacing, in the portion of subparagraph *i* of subparagraph *a* of the second paragraph before subparagraph 1, “sections 359 to 419.8” by “Chapter X of Title VI of Book III of Part I”.

(2) Subsection 1 has effect from 27 April 1995.

**11.** (1) Section 360R19.1 of the Regulation is amended by replacing, in paragraph *b.1*, “paragraphs *a*, *a.1*, *b.2*, *c* and *c.1*” by “paragraphs *a*, *a.1*, *b.2* and *c* to *c.2*”.

(2) Subsection 1 has effect from 6 December 1996.

**12.** (1) Section 360R28.2 of the Regulation is amended by replacing the portion before paragraph *a* by the following:

“**360R28.2.** Where at any time after 12 November 1981 control of a corporation is considered, for the purposes of section 418.26 of the Act, to have been acquired by a person or group of persons or a corporation ceases, on or before 26 April 1995, to be exempt from tax under Part I of the Act on its taxable income, the following rules shall be taken into account for the purposes of sections 360R5.7 to 360R7.2 and 360R17 to 360R28.6:”.

(2) Subsection 1 has effect from 27 April 1995.

**13.** (1) Section 360R28.2.1 of the Regulation is amended

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

“**360R28.2.1.** The amount referred to in paragraph *c.1* of section 360R28.2 and which shall not be exceeded is the amount equal to the part of the income of the transferor for the year referred to in that paragraph, before any deduction under section 88.4 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4) or under Chapter X of Title VI of Book III of Part I of the Act, that may reasonably be attributed, as the case may be, to”;

(2) by striking out, in the French text, at the end of paragraph *b*, the word “et”;

(3) by replacing paragraph *c* by the following:

“(c) such processing as is described in subparagraph *ii* or *iii* of paragraph *b* of section 360R12 or in subparagraph *ii* of paragraph *b* of section 360R14 with property owned by the transferor immediately before the time referred to in section 360R28.2.”.

(2) Paragraph 1 of subsection 1, where it replaces “sections 359 to 419.8” by “Chapter X of Title VI of Book III of Part I”, has effect from 27 April 1995.

**14.** (1) Section 488R1 of the Regulation is amended by replacing paragraph *h* by the following:

“(h) a death benefit paid in the form of an annuity payment under Title II of the Automobile Insurance Act (R.S.Q., c. A-25) in respect of a person who has suffered bodily injury before 1 January 1990, and any other compensation, other than an annuity payment, received under that Title II;”.

(2) Subsection 1 applies from the taxation year 1998.

**15.** (1) Section 576.1R1 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years of foreign affiliates of taxpayers

(1) that begin after 31 December 1994, except where paragraph 2 applies;

(2) that end after 31 December 1994, where there has been a change in the taxation year of the foreign affiliate in 1994 and after 22 February 1994, unless

(a) the foreign affiliate had requested the change before 22 February 1994 from the income taxation authority of the country in which the foreign affiliate was resident and subject to income taxation, or

(b) the foreign affiliate’s first taxation year that began after 31 December 1994 began at a time that is earlier

than the time at which that taxation year would have begun if the change had not occurred.

**16.** (1) Section 659R1 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years of trusts that end after 31 March 1998.

**17.** (1) Section 710R1 of the Regulation is amended by replacing the first paragraph by the following:

“**710R1.** A Canadian amateur athletic association is prescribed for the purposes of subparagraph *ii* of paragraph *a* of section 710 of the Act where it is registered as such with the Minister.”.

(2) Subsection 1 applies to taxation years that begin after 31 December 1997.

**18.** (1) Section 710R5 of the Regulation is replaced by the following:

“**710R5.** For the purposes of subparagraph *vii* of paragraph *a* of section 710 of the Act, a foreign university listed in Schedule C the student body of which ordinarily includes students from Canada is a prescribed foreign university.”.

(2) Subsection 1 applies to taxation years that begin after 31 December 1997.

**19.** (1) Sections 710R7 and 710R8 of the Regulation are replaced by the following:

“**710R7.** For the purposes of subparagraph *i* of paragraph *d* of section 710 of the Act, an institution or a public authority referred to in section 232R1 is a prescribed institution or public authority.

“**710R8.** For the purposes of subparagraph *ii* of paragraph *d* of section 710 of the Act, a property described in paragraph *b* of section 232R2, unless it is also described in section 232R1, is a prescribed cultural property.”.

(2) Subsection 1 applies to taxation years that begin after 31 December 1997.

**20.** (1) Section 712R1 of the Regulation is amended

(1) by replacing paragraph *a* by the following:

“(a) “recipient”: a person or entity referred to in section 716R1, in any of subparagraphs *iv* to *ix* of paragraph *a* of section 710 of the Act, in subparagraph *ii* of paragraph *c* or in paragraph *d* of that section;”;

(2) by replacing, in paragraph *c*, the words “Minister of National Revenue” by the words “Minister of Revenue of Canada”;

(3) by replacing paragraph *d.1* by the following:

“(d.1) “particular person”: a person or entity referred to in any of subparagraphs *iv* and *vi* to *viii* of paragraph *a* of section 710 of the Act, a registered charity or a Canadian amateur athletic association referred to in section 710R1; and”.

(2) Paragraphs 1 and 3 of subsection 1 apply to taxation years that begin after 31 December 1997.

**21.** (1) The Regulation is amended by inserting, after section 726.4.17.4R1, the following:

#### “CHAPTER IV.0.0.3

#### ADDITIONAL DEDUCTION IN RESPECT OF CERTAIN EXPLORATION EXPENSES INCURRED IN THE NEAR NORTH AND FAR NORTH OF QUÉBEC

**726.4.17.22R1.** In paragraph *a* of section 726.4.17.22 of the Act, “Canadian exploration and development overhead expenses” has the meaning assigned by paragraph *f.1* of section 360R2.

**726.4.17.22R2.** An expenditure in respect of which an amount is added to the corporation’s mining exploration depletion, within the meaning of sections 360R16.2 to 360R16.4, or to its depletion for oil and gas exploration, within the meaning of sections 360R16.10 to 360R16.12, is a prescribed expense referred to in paragraph *e* of section 726.4.17.22 of the Act.”.

(2) Subsection 1 applies in respect of exploration expenses incurred after 31 March 1998.

**22.** (1) Sections 737.13R1 to 737.13R4.1 of the Regulation are revoked.

(2) Subsection 1 applies to taxation years or fiscal periods that begin after 20 December 1999.

(3) In addition, where section 737.13R1 of the Regulation applies

(1) from 1 April 1998, it shall be read

(a) with the definition of “back office activities” replaced by the following:

““back office activities” means the behind-the-scenes administrative tasks associated with front-line financial activities;”;

(b) with the following definition added in alphabetical order:

““underlying interest” means a security, commodity, financial instrument, currency, interest rate, foreign exchange rate, economic indicator, index, basket, agreement, benchmark or any other reference, interest or variable.”;

(c) with “, a” replaced by “or a”, in the definition of “foreign entity”;

(d) with the following definition added in alphabetical order:

““foreign exposure” in relation to a fund, portfolio or financial product means the result of one or, as the case may be, of the total of

(a) the aggregate of one or more actual securities that are qualified securities and are not combined with a financial derivative position; and

(b) the aggregate of one or more financial derivative positions, combined or not with actual securities, the resulting underlying interest of the net position of which is foreign;”;

(e) with the words “or by a resolution of its board of directors” added at the end of the definition of “qualified investment fund”;

(f) with the definition of “financial engineering” struck out;

(g) with the following definition added in alphabetical order:

““financial derivative” means an agreement, instrument or security, the market price, value or payment obligations of which vary on the basis of an underlying interest or the relationship between any of the foregoing;”;

(h) with the following definition added in alphabetical order:

““foreign financial derivative” means a financial derivative the underlying interest of which is foreign;”;

(i) with the definition of “financial consulting services” struck out;

(j) with the definition of “financial assembly services” replaced by the following:

““financial packaging services” means providing advice or other technical assistance for project financing, including the services relating to strategic planning, term financing through private placement, the financial aspect of privatization of operations, the submission of financial information to lenders, the negotiation of short-term credit contracts, the implementation of an international cash management organization and the financial aspect of business acquisitions and mergers;”;

(k) with the following definition added in alphabetical order:

““actual security” means a security other than a financial derivative;”;

(l) with the word “or”, at the end of paragraph c, struck out and the word “or” added at the end of paragraph d;

(m) with the following paragraph added after paragraph d of the definition of “qualified security”:

“(e) a foreign financial derivative;”;

(2) from 24 February 1999, it shall be read with the definition of “insurance broker” struck out;

(3) from 10 March 1999, it shall be read with the following definition added in alphabetical order:

““qualified services in relation to a financial product” means the development of a new financial product or the designing of a customized financial product for a particular customer or situation;”.

(4) In addition, where section 737.13R2 of the Regulation applies

(1) from 1 January 1998, it shall be read with the words “in the first paragraph of section”, in the portion before paragraph a, replaced by the words “in section”;

(2) in respect of international transactions made after 31 March 1998, it shall be read

(a) with paragraph p replaced by the following:

“(p) promotional activities relating to a qualified investment fund the shares of which are to be sold to persons not resident in Canada, or to persons resident in Canada if the fund is established to be exclusively or almost exclusively subject to foreign exposure;”;

(b) with paragraph *q* replaced by the following:

“(q) administrative activities, in relation to the shares of a qualified investment fund, in respect of persons not resident in Canada, or in respect of persons resident in Canada if the fund is established to be exclusively or almost exclusively subject to foreign exposure;”;

(c) with paragraph *r* replaced by the following:

“(r) management activities relating to a qualified investment fund the shares of which are sold to persons not resident in Canada, or to persons resident in Canada if the fund is established to be exclusively or almost exclusively subject to foreign exposure;”;

(d) with paragraph *s* replaced by the following:

“(s) distribution activities relating to the shares of a qualified investment fund and directed at persons not resident in Canada, or at persons resident in Canada if the fund is established to be exclusively or almost exclusively subject to foreign exposure, provided that the promotional activities and the management activities relating to the fund as well as the administrative activities, where related to the shares of the fund, are carried out exclusively or almost exclusively within the territory of Ville de Montréal;”;

(3) to taxation years or fiscal periods that end after 23 June 1998, it shall be read

(a) with the words “or partnerships” added after the word “corporations” in paragraph *f*;

(b) with the words “or partnership” added after the word “corporation”, wherever it appears in subparagraph *i* of paragraph *u*;

(4) from 24 February 1999, with the words “in the capacity of an insurance broker”, in paragraph *k*, replaced by “by a damage insurance broker within the meaning of section 6 of the Act respecting the distribution of financial products and services (R.S.Q., c. D-9.2)”;

(5) in respect of international transactions made after 9 March 1999, it shall be read with the following paragraph added after paragraph *j*:

“(j.1) qualified services in relation to a financial product for or on behalf of a person not resident in Canada, or for or on behalf of a person resident in Canada if the financial product to which those services relate is put together to be exclusively or almost exclusively subject to foreign exposure;”.

(5) In addition, where section 737.13R3 of the Regulation applies in respect of international transactions made after 31 March 1998, it shall be read

(1) with the following subparagraph added after subparagraph 4 of subparagraph *ii* of paragraph *a*:

“(5) a foreign financial derivative;”;

(2) with paragraph *a.1* replaced by the following:

“(a.1) trading in outstanding securities as principal shall be carried out only if the trading is in the securities referred to in any of subparagraphs 1 to 5 of subparagraph *ii* of paragraph *a*.”.

(6) In addition, where section 737.13R4 of the Regulation applies in respect of international transactions made after 31 March 1998, it shall be read with paragraph *b* replaced by the following:

“(b) a person resident in Canada, where the security is one of the securities referred to in subparagraphs 1 to 5 of subparagraph *ii* of paragraph *a* of section 737.13R3 or if the securities portfolio is put together to be exclusively or almost exclusively subject to foreign exposure.”.

23. (1) Section 737.16R1 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years or fiscal periods that begin after 20 December 1999.

(3) In addition, where section 737.16R1 of the Regulation, revoked by subsection 1, applies

(1) from 1 April 1998, the first paragraph of that section shall be read with “48 months” replaced by “60 months”;

(2) from 1 January 1998, subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph of that section shall, subject to subsection 4, be read as follows:

“i. be in the employ of a corporation or partnership operating an international financial centre, or work exclusively or almost exclusively for a person or partnership, in which case the individual’s duties with that person or partnership, as confirmed by the Minister of Finance in the certificate issued under subparagraph *f* of the second paragraph of section 737.15 of the Act for the part of the period that is subsequent to 31 December 1998, must be devoted, in a proportion of at least 75%, to the establishment of such a centre, as the case may be, and

“ii. except where the individual works exclusively or almost exclusively for a person or partnership and the individual’s duties with that person or partnership, as confirmed by the Minister of Finance in the certificate issued under subparagraph *f* of the second paragraph of section 737.15 of the Act for the part of the period that is subsequent to 31 December 1998, are devoted, in a proportion of at least 75%, to the establishment of an international financial centre, satisfy the requirements set out in subparagraphs *d* to *f* of the second paragraph of section 737.15 of the Act.”;

(3) from 1 April 1998,

(a) subparagraph *a* of the third paragraph of that section shall be read as follows:

“(a) prior to 1 April 1994, the first paragraph shall be read with “60 months” replaced by “24 months”; and”;

(b) subparagraphs *i* and *ii* of subparagraph *b* of the third paragraph of that section shall be read as follows:

“i. the period that would be established in respect of the individual under this section but for this paragraph and if the reference to “60 months” in the first paragraph were read as a reference to “24 months”, and

“ii. the part of the period that would be established in respect of the individual but for this paragraph, that is not included in the period referred to in subparagraph *i* and that is neither prior to 1 April 1998 nor later than the day preceding the day that is five years after the particular day.”.

(4) Notwithstanding paragraph 2 of subsection 3, where subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph of section 737.16R1, made by that paragraph 2, apply before 24 June 1998, they shall be read with the words “or partnership” struck out, wherever they appear.

24. (1) The Regulation is amended by inserting, after section 737.21R1, the following section:

“**737.22.0.0.3R1.** For the purposes of section 737.22.0.0.3 of the Act, the eligible employer shall attest, in the manner prescribed in section 1086R8.12.0.0.1, the eligible income for the taxation year of a foreign researcher on a post-doctoral internship.”.

(2) Subsection 1 applies from the taxation year 1998.

25. (1) Section 752.0.11.1R1 of the Regulation is amended by inserting, after paragraph *c.2*, the following paragraph:

“(c.3) an air conditioner acquired for use by an individual to cope with the individual’s severe chronic ailment, disease or disorder, to the extent of the lesser of \$1,000 and 50% of the amount paid for the air conditioner;”.

(2) Subsection 1 applies from the taxation year 1997.

26. (1) Section 771R5.1 of the Regulation is replaced by the following:

“**771R5.1.** Where a corporation or a partnership of which the corporation is a member operates an international financial centre, the proportion that the business carried on in Québec is of the aggregate of the business carried on in Canada or in Québec and elsewhere by the corporation, otherwise determined under this Chapter and Chapters III and IV, shall be so determined without taking into account the salaries and wages and the gross revenue or loans and deposits, as the case may be, or the net premiums that are attributable to the operations of the international financial centre.”.

(2) Subsection 1 has effect from 26 November 1993. However, where section 771R5.1, made by subsection 1, applies to taxation years that end before 24 June 1998, it shall be read with the words “Where a corporation or a partnership of which the corporation is a member operates” replaced by “Where a corporation operates”.

27. The heading of Title XX.1.1 of the Regulation is amended, in the French text, by replacing the words “DE CAPITAL” by the words “À CAPITAL”.

28. Section 771.1.8R1 of the Regulation is amended, in the French text, by replacing the words “société de capital de risque” by the words “société à capital de risque”.

29. Section 785.2R1 of the Regulation is amended

(1) by replacing, in paragraph *c*, the words “of an allowance or benefit described” by the words “of an amount described”;

(2) by replacing paragraph *d* by the following:

“(d) a payment under a registered retirement savings plan, under a new plan referred to in section 914 of the Act or under a registered retirement savings fund;”.

30. (1) The Regulation is amended by inserting, after the heading of Chapter I.2 of Title XXIV, the following section:

**“890.15R1.** An educational institution referred to in paragraph *d* of the definition of “trust” in section 890.15 of the Act means a university, college or other educational institution in Canada, designated by the Lieutenant Governor in Council of a province as a specified educational institution under the Canada Student Loans Act (Revised Statutes of Canada, 1985, c. S-23), or designated by an appropriate authority under the Canada Student Financial Assistance Act (Statutes of Canada, 1994, c. 28), or designated by the Minister of Education for the purposes of the Act respecting financial assistance for education expenses (R.S.Q., c. A-13.3).”

(2) Subsection 1 has effect from 1 January 1998. However, where section 890.15R1 applies before 1 April 1998, it shall be read with the words “education expenses” replaced by the word “students”.

**31.** (1) Sections 891R1 and 892R1 of the Regulation are revoked.

(2) Subsection 1 has effect from 1 January 1998.

**32.** (1) Section 894R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 January 1998.

**33.** (1) Section 895R1 of the Regulation is amended

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

**“895R1.** For the purposes of this section and paragraphs *f* and *f.1* of section 895 of the Act,”;

(2) by replacing the portion of subparagraph *i* of paragraph *a* before subparagraph 2 by the following:

“i. an educational institution in Canada that is

(1) described in section 890.15R1 ; or”;

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

“ii. an educational institution outside Canada that is a university, college or other institution providing post-secondary education, at which a beneficiary, as defined in section 890.15 of the Act, was enrolled in a course of not less than 13 consecutive weeks;”.

(2) Paragraph 1 of subsection 1 applies in respect of plans the contracts of which are entered into after 20 February 1990.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 1 January 1998.

**34.** (1) Sections 961.1.5R1 and 961.1.5R2 of the Regulation are revoked.

(2) Subsection 1 applies

(1) from the year 1998 in respect of

(a) retirement income funds the arrangements in connection with which were entered into after 28 February 1986;

(b) retirement income funds revised or amended after 28 February 1986 and before 1 January 1998 and the arrangements in connection with which were entered into before 1 March 1986;

(2) from the year in which a retirement income fund is first revised or amended after 31 December 1997, if the arrangement in connection therewith was entered into before 1 March 1986 and the fund was not revised or amended after 28 February 1986 and before 1 January 1998;

(3) with respect to a retirement income fund that governs a trust that, after 31 July 1997, holds a contract for an annuity, to all years that begin after the first day that is after 31 July 1997 and on which the trust holds such a contract.

**35.** (1) The Regulation is amended by inserting, after section 961.1.5R2, the following sections:

**“961.1.5.0.1R1.** For the purposes of subparagraph *b* of the second paragraph of section 961.1.5.0.1 of the Act, the prescribed factor in respect of an individual for a year in connection with a retirement income fund is

(a) where the retirement income fund was a qualifying retirement income fund at the beginning of the year, the prescribed factor determined in accordance with subsection 3 of section 7308 of the Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, c. 1, 5th Supplement), in respect of the individual for the year in connection with a retirement income fund; or

(b) where the retirement income fund was not a qualifying retirement income fund at the beginning of the year, the prescribed factor determined in accordance with subsection 4 of section 7308 of the Regulations made under the Income Tax Act, in respect of the individual for the year in connection with a retirement income fund.

“**961.1.5.0.1R2.** For the purposes of this Chapter, a retirement income fund is a qualifying retirement income fund at a particular time if

(a) the arrangement in connection therewith was entered into before 1 January 1993 and the carrier has not accepted any property as consideration under the fund after 31 December 1992 and at or before the particular time; or

(b) the carrier has not accepted any property as consideration under the fund after 31 December 1992 and at or before the particular time, other than property transferred from a retirement income fund that, immediately before the time of the transfer, was a qualifying retirement income fund.

In this section, “carrier” has the meaning assigned by paragraph *b* of section 961.1.5 of the Act.”

(2) Subsection 1 applies

(1) from the year 1998 in respect of

(a) retirement income funds the arrangements in connection with which were entered into after 28 February 1986;

(b) retirement income funds revised or amended after 28 February 1986 and before 1 January 1998 and the arrangements in connection with which were entered into before 1 March 1986;

(2) from the year in which a retirement income fund is first revised or amended after 31 December 1997, if the arrangement in connection therewith was entered into before 1 March 1986 and the fund was not revised or amended after 28 February 1986 and before 1 January 1998;

(3) with respect to a retirement income fund that governs a trust that, after 31 July 1997, holds a contract for an annuity, to all years that begin after the first day that is after 31 July 1997 and on which the trust holds such a contract.”

**36.** (1) Section 985R1 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years or fiscal periods that begin after 31 December 1998.

**37.** (1) Section 985.5R1 of the Regulation is amended

(1) by replacing, in the first paragraph, the portion before paragraph *a* by the following :

“**985.5R1.** Subject to the Minister’s power to refuse or revoke a registration or to change a designation, a charitable organization within the meaning of section 985.1 of the Act, a private foundation or a public foundation is also deemed to be registered with the Minister as a charitable organization, private foundation or public foundation, as the case may be, where it”;

(2) by replacing, in the second paragraph, the words “Minister of National Revenue” by the words “Minister of Revenue of Canada”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 1997.

**38.** (1) Section 1015R1 of the Regulation is amended

(1) by replacing subparagraph *i* of paragraph *b* of the definition of “personal tax credits” by the following :

“i. would be entitled to deduct from the employee’s tax otherwise payable for the year, under the portion of section 752.0.1 of the Act before paragraph *b*, if the references therein to \$5,900 were read as the greater of the particular amount for the year and the particular amount, determined under this subparagraph, for the preceding taxation year, the particular amount for a taxation year – which, where it is not a multiple of 5, must be rounded to the nearest multiple of 5 or, if it is equidistant from two such multiples, to the higher thereof – being equal to the aggregate of \$5,900 and the following amounts :

(1) the product obtained by multiplying the maximum contributable earnings determined for the preceding taxation year under the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) by half the contribution rate determined for that preceding taxation year under that Act,

(2) the product obtained by multiplying the maximum yearly insurable earnings established for the preceding taxation year under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23) by the employee’s premium rate determined for that preceding taxation year under that Act, and

(3) \$250, or”;

(2) by inserting, after paragraph *f* of the definition of “remuneration”, the following paragraph :

“(f.1) an amount that is described in any of paragraphs *e.2* to *e.4* of section 311 of the Act, except the portion of the amount that relates to child care expenses and tuition costs;”;



(3) by adding, after paragraph *q* of the definition of “remuneration”, the following paragraph:

“(r) a payment out of a registered education savings plan other than

i. a refund of contributions,

ii. an educational assistance payment, or

iii. an amount, up to \$40,000, of an accumulated income payment that is made to a subscriber, as defined in section 1129.63 of the Act, or if there is no such subscriber at that time, that is made to a person that has been the spouse of an individual who was a subscriber, if

(1) that amount is transferred to a registered retirement savings plan in which the annuitant is either the recipient of the payment or the recipient’s spouse, and

(2) it is reasonable for the person making the payment to believe that that portion of the accumulated income payment is deductible for the year under sections 922 and 923 of the Act in computing the recipient’s income;”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 1999.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2000.

(4) Paragraph 3 of subsection 1 applies from the taxation year 1998.

**39.** (1) Section 1015R2.1 of the Regulation is amended by inserting, after paragraph *f.1*, the following paragraph:

“(f.2) the employee’s remuneration or part of remuneration referred to in section 63 of the Act respecting international financial centres (1999, c. 86), from the employee’s employment with a corporation or partnership operating an international financial centre;”.

(2) Subsection 1 has effect from 1 January 1999. In addition, where paragraph *f.2* of section 1015R2.1 of the Regulation applies before 1 January 2000, it shall be read as follows:

“(f.2) the employee’s remuneration from the employee’s employment with a corporation or partnership operating an international financial centre that is attributable to a period or part of a period for which the conditions set out in subparagraph *iii* of subparagraph *e*

of the second paragraph of section 737.15, as it read for a taxation year subsequent to the taxation year 1997, are satisfied, or the part of the employee’s remuneration from such employment that corresponds to one-third of the employee’s qualified wages, within the meaning assigned by the third paragraph of section 737.16.1, as it read for a taxation year subsequent to the taxation year 1997 and is attributable to a period or part of a period for which the conditions set out in paragraph *c* of the definition of “qualifying period” in the third paragraph of that section 737.16.1 are satisfied;”.

**40.** (1) Section 1015R2.3 of the Regulation is amended

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

“(a) the amount by which the aggregate of the following amounts exceeds the amount determined pursuant to the third paragraph:”;

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

“The amount to which subparagraph *a* of the second paragraph refers is equal to the amount by which the amount determined for the year pursuant to subparagraph *i* of paragraph *b* of the definition of “personal tax credits” in section 1015R1, in substitution for the amount of \$5,900, exceeds \$5,900.”.

(2) Subsection 1 has effect from 1 January 1999.

**41.** (1) Section 1015R11 of the Regulation is amended

(1) by replacing, at the end of paragraph *h*, the period by a semicolon;

(2) by adding, after paragraph *h*, the following paragraph:

“(i) a payment referred to in paragraph *r* of the definition of “remuneration” in section 1015R1.”.

(2) Subsection 1 applies from the taxation year 1998.

**42.** (1) The Regulation is amended by inserting, after section 1015R11, the following section:

“**1015R11.1.** Every person making a payment described in paragraph *r* of the definition of “remuneration” in section 1015R1 shall deduct, in addition to any other amount required to be deducted under section 1015 of the Act on account of the tax payable under Part III.15 of the Act, an amount equal to 8% of the payment.”.

(2) Subsection 1 applies from the taxation year 1998.

**43.** Section 1015R12.1 of the Regulation is amended by replacing, in subparagraph *b* of the third paragraph, the words “cooperative housing corporation” by the words “housing cooperative”.

**44.** (1) Section 1029.8.1R0.1 of the Regulation is amended, in paragraph *a*,

(1) by inserting, after subparagraph *i*, the following subparagraph:

“i.1 the Defence Research Establishment Valcartier (DREV);”;

(2) by adding, after subparagraph *iii*, the following subparagraph:

“iv. the Energy Diversification Research Laboratory (CEDRL) in Varennes;”.

(2) Subsection 1 applies in respect of scientific research and experimental development undertaken after 26 November 1999 under an eligible research contract entered into after that date.

**45.** (1) Section 1029.8.1R0.3 of the Regulation is amended

(1) by replacing, at the end of paragraph *e*, the period by a semicolon;

(2) by adding, after paragraph *e*, the following paragraph:

“(f) the Centre de valorisation des plantes.”.

(2) Subsection 1 applies in respect of scientific research and experimental development undertaken after 14 March 2000 under an eligible research contract entered into after that date.

**46.** (1) Section 1029.8.1R1 of the Regulation is amended

(1) by replacing, at the end of paragraph *h*, the period by a semicolon;

(2) by adding, after paragraph *h*, the following paragraph:

“(i) the Centre de recherche informatique de Montréal (CRIM).”.

(2) Subsection 1 applies in respect of scientific research and experimental development undertaken after 22 December 1999 under an eligible research contract or a university research contract entered into after that date.

**47.** (1) Section 1056.4R1 of the Regulation is amended

(1) by replacing, in subparagraph *a* of the first paragraph, “284 or 286.1, the second paragraph of section 299” by “284, 286.1 or 299”;

(2) by inserting, after subparagraph *a* of the first paragraph, the following subparagraph:

“(a.1) in section 7.0.3 of the Act, if the election under that section is submitted to the Minister before the end of the third month following the month that includes 27 December 2000;”;

(3) by replacing, at the end of subparagraph *c* of the second paragraph, the period by a semicolon;

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

“(d) any reference to section 659 of the Act is a reference to that section as it read in respect of an election made for taxation years of a trust that ended before 1 April 1998.”.

(2) Paragraphs 3 and 4 of subsection 1 have effect from 20 December 1999.

**48.** Section 1079.1R1 of the Regulation is replaced by the following:

“**1079.1R1.** For the purposes of this Title, “promoter” has the meaning assigned by the first paragraph of section 1079.1 of the Act.”.

**49.** The first paragraph of section 1079.1R2 of the Regulation is replaced by the following:

“**1079.1R2.** For the purposes of the definition of “tax shelter” in the first paragraph of section 1079.1 of the Act, property that is a registered pension plan, a registered retirement savings plan, a deferred profit sharing plan, a registered retirement income fund, a registered education savings plan, a property in respect of which section 241.0.1 of the Act applies or a property described in the second paragraph is a prescribed property in relation to a tax shelter.”.

50. (1) Section 1079.1R3 of the Regulation is amended

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

“**1079.1R3.** For the purposes of the definition of “tax shelter” in the first paragraph of section 1079.1 of the Act, a prescribed benefit in relation to an interest in a property means any amount that may reasonably be expected, having regard to statements or representations made in respect of the interest, to be received or enjoyed by a person, in this section referred to as “the purchaser”, who acquires the interest, or a person with whom the purchaser does not deal at arm’s length, which receipt or enjoyment would have the effect of reducing the impact of any loss that the purchaser may sustain in respect of the interest, and includes the amounts described in the second paragraph, but, subject to subparagraph *ii* of subparagraph *b* of that paragraph, does not include profits earned in respect of the interest.”;

(2) by replacing the words “the tax shelter” by the words “the interest” in the following provisions of the second paragraph:

— subparagraph 1 of subparagraph *ii* of subparagraph *a*;

— subparagraph *ii* of subparagraph *b*;

(3) by replacing, in subparagraph *c* of the second paragraph, the words “the interest in the tax shelter” by the words “the interest”;

(4) by replacing, in subparagraph *d* of the second paragraph, the words “an interest in the tax shelter” by the words “the interest”.

(2) Paragraph 1 of subsection 1 applies to taxation years that end after 5 July 2000, except where it replaces, in the first paragraph of section 1079.1R3 of the Regulation, “For the purposes of subparagraph *b* of the definition of “tax shelter”” by “For the purposes of the definition of “tax shelter””, in which case it has effect from 1 December 1994.

(3) Paragraphs 2 to 4 of subsection 1 apply to taxation years that end after 5 July 2000.

51. (1) Sections 1079.7R1 to 1079.7R4 of the Regulation are revoked.

(2) Subsection 1 has effect, where it revokes sections 1079.7R1 and 1079.7R2, from 2 December 1994 and, where it revokes sections 1079.7R3 and 1079.7R4, from 1 January 1996.

52. (1) Section 1086R1 of the Regulation is amended, in the second paragraph,

(1) by replacing, in the English text, the portion before subparagraph *a* by the following:

“Except as provided in the third and fourth paragraphs, an information return must also be submitted by every person who pays, grants or allocates an amount as”;

(2) by inserting, after subparagraph *b*, the following subparagraph:

“(b.1) an amount that is required to be included by any of paragraphs *e.2* to *e.4* of section 311 of the Act in computing a taxpayer’s income;”;

(3) by replacing, at the end of subparagraph *i*, the period by a semicolon;

(4) by adding, after subparagraph *i*, the following subparagraph:

“(j) a payment made under a registered education savings plan, other than a refund of contributions.”.

(2) Paragraph 2 of subsection 1 applies from the taxation year 2000.

(3) Paragraphs 3 and 4 of subsection 1 apply from the taxation year 1998.

53. (1) Section 1086R8.1.8 of the Regulation is amended

(1) by striking out “within the meaning of sections 222R1 and 222R2”;

(2) by replacing “*c* or *e*” by “*c*, *e*, *g* or *i*”.

(2) Paragraph 1 of subsection 1 applies in respect of work undertaken after 27 February 1995.

(3) Paragraph 2 of subsection 1 applies in respect of scientific research and experimental development undertaken after 31 March 1998 under a contract entered into after that date.

54. (1) Section 1086R8.8 of the Regulation is replaced by the following:

“**1086R8.8.** The Société de l’assurance automobile du Québec shall file an information return, in prescribed form, in respect of compensation paid by it under Title II of the Automobile Insurance Act (R.S.Q., c. A-25), ex-

cept in respect of a death benefit paid in the form of an annuity payment under that Title II in respect of a person who has suffered bodily injury before 1 January 1990 and of an amount paid as compensation under Chapter V of that Title.”.

(2) Subsection 1 applies from the taxation year 1998.

**55.** (1) The Regulation is amended by inserting, after section 1086R8.12, the following section:

“**1086R8.12.0.0.1.** Every eligible employer shall file a statement of the amount of wages that is eligible income paid in a taxation year to a foreign researcher on a post-doctoral internship by the eligible employer, and deliver two copies of the statement to the foreign researcher, whether in person or by mail to the foreign researcher’s last known address, on or before the last day of February of each year in respect of the preceding calendar year.

In this section, “eligible employer”, “eligible income” and “foreign researcher on a post-doctoral internship” have the meanings assigned by section 737.22.0.0.1 of the Act.”.

(2) Subsection 1 applies from the taxation year 1998.

**56.** (1) Section 1086R12 of the Regulation is amended by replacing the third paragraph by the following:

“The first paragraph does not require a trust to file an information return for a taxation year at the end of which it is a registered charity or governed by an eligible funeral arrangement, a profit sharing plan, a deferred profit sharing plan, a registered education savings plan or a plan referred to in subsection 15 of section 147 of the Income Tax Act (Revised Statutes of Canada, 1985, c. 1, 5th Supplement) as a revoked plan.”.

(2) Subsection 1 applies from the taxation year 1998.

**57.** Section 1086R23.1 of the Regulation is amended

(1) by replacing, in the portion before subparagraph *a* of the first paragraph, the words “that period” by the words “that fiscal period”;

(2) by replacing, in the French text of the second paragraph, the words “Aux fins” by the words “Pour l’application”.

**58.** (1) The Regulation is amended by inserting, after section 1088R6, the following section:

“**1088R6.1.** Where an individual is a member of a partnership that operates an international financial centre, the proportion that the income from carrying on a business and attributable to an establishment in Québec is of all of the individual’s income from the business, otherwise determined under this Title, shall be so determined without taking into account the salaries and wages and the gross revenue or loans and deposits, as the case may be, or the net premiums that are attributable to the operations of the international financial centre.”.

(2) Subsection 1 applies to taxation years that end after 23 June 1998.

**59.** (1) Section 1088R14 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, the income for a taxation year of an individual is the amount by which the individual’s income, computed without reference to section 1029.8.50 of the Act, that would be determined for the year under section 28 of the Act had the individual been resident in Québec on the last day of the taxation year, exceeds any amount that is deducted under any of sections 726.20.2, 737.14, 737.16, 737.16.1, 737.21, 737.22.0.0.3, 737.22.0.3, 737.25 and 737.28 of the Act by the individual in computing the individual’s taxable income for the year.”.

(2) Subsection 1 applies from the taxation year 1998. However, where the second paragraph of section 1088R14 of the Regulation, made by subsection 1, applies to taxation years that end before 24 June 1998, it shall be read with “737.14,” struck out.

**60.** (1) The Regulation is amended by inserting, after section 1089R6, the following section:

“**1089R6.1.** Where an individual is a member of a partnership that operates an international financial centre, the proportion that the income from carrying on a business and attributable to an establishment in Québec is of all of the individual’s income from the business, otherwise determined under this Title, shall be so determined without taking into account the salaries and wages and the gross revenue or loans and deposits, as the case may be, or the net premiums that are attributable to the operations of the international financial centre.”.

(2) Subsection 1 applies to taxation years that end after 23 June 1998.

**61.** (1) Chapter I.2 of Title XXXII of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that begin after 20 December 1999. In addition, where section 1136R1 of the Regulation applies to taxation years that end after 23 June 1998, it shall be read as follows:

“**1136R1.** The amount referred to in paragraph *b.1* of subsection 1 of section 1136 of the Act is, without being greater than the excess determined under the second paragraph, the amount that would be the deficit of the corporation if only the operations of any international financial centre operated by the corporation or a partnership of which the corporation is a member were taken into account.

The excess referred to in the first paragraph is the amount by which the amount that would be the surpluses of the corporation if the operations of any international financial centre operated by the corporation or a partnership of which the corporation is a member were not taken into account, exceeds the amount of the surpluses included by the corporation in computing its paid-up capital under paragraph *b* of subsection 1 of section 1136 of the Act.”.

**62.** (1) Section 1137R1 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 31 March 1998.

**63.** (1) Section 1137R2 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that begin after 20 December 1999. In addition, where section 1137R2 of the Regulation applies to taxation years that end after 23 June 1998, it shall be read as follows:

“**1137R2.** In computing its paid-up capital, a corporation may also, under paragraph *c* of section 1137 of the Act, deduct the aggregate of

(*a*) the amount by which the amount that would be the deficit of the corporation if the operations of any international financial centre operated by the corporation or a partnership of which the corporation is a member were not taken into account, exceeds the amount deducted by the corporation in computing its paid-up capital under paragraph *a* of section 1137; and

(*b*) any amount included by the corporation in computing its paid-up capital under section 1136 of the Act, other than an amount referred to in paragraph *b.1* of subsection 1 of section 1136, that is attributable to the operations of any international financial centre operated by the corporation or a partnership of which the corporation is a member and that is not otherwise deducted in such computation.”.

**64.** (1) Chapter II.1 of Title XXXII of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that begin after 20 December 1999. In addition, where sections 1141.1.1R1 and 1141.2R1 of the Regulation apply to taxation years that end after 23 June 1998, they shall be read as follows:

“**1141.1.1R1.** The amount referred to in subparagraph *a* of the first paragraph of section 1141.1.1 of the Act is, without being greater than the excess determined under the second paragraph, the amount that would be the deficit of the corporation if only the operations of any international financial centre operated by the corporation or a partnership of which the corporation is a member were taken into account.

The excess referred to in the first paragraph is the amount by which the amount that would have been included in computing the corporation’s paid-up capital under paragraph *c* of section 1140 or 1141 or paragraph *d* of section 1141.1, as the case may be, of the Act if the operations of any international financial centre operated by the corporation or a partnership of which the corporation is a member were not taken into account, exceeds the amount included by the corporation in such computation under that paragraph.

**1141.2R1.** In computing its paid-up capital a corporation may, under section 1141.2 of the Act, deduct the aggregate of

(*a*) the amount by which the amount that would be the deficit of the corporation if the operations of any international financial centre operated by the corporation or a partnership of which the corporation is a member were not taken into account, exceeds the amount deducted without reference to this section by the corporation in computing its paid-up capital under section 1141.2; and

(*b*) any amount included by the corporation in computing its paid-up capital under any of sections 1140, 1141 and 1141.1 that is attributable to the operations of any international financial centre operated by the corporation or a partnership of which the corporation is a member and that is not otherwise deducted in such computation.”.

**65.** (1) Section 1143R1 of the Regulation is amended

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

“**1143R1.** For the purposes of subparagraph *a* of the first paragraph of section 1143 of the Act, prescribed corporations are”;

(2) by adding the following paragraph:

“For the purposes of subparagraph *b* of the first paragraph, a subsidiary wholly-owned corporation of a corporation that is itself a subsidiary wholly-owned corporation of another corporation is deemed to be a subsidiary wholly-owned corporation of that other corporation.”.

(2) Subsection 1 applies to taxation years that end after 31 March 1998.

**66.** (1) The Regulation is amended

(1) by replacing “stock exchange mentioned in paragraph *a* of section 21.11.20R1” by the words “stock exchange in Canada”, in the following provisions:

— paragraph *a* of section 21.6R2;

— the portion of paragraph *b* of section 21.6R2 before subparagraph *i*;

— the portion of section 21.6R4 before paragraph *a*;

— subparagraphs *i* and *ii* of paragraph *e* of section 159R4;

— the portion of paragraph *a* of section 159R4.1 before subparagraph *i*;

(2) by replacing the words “Minister of National Revenue” by the words “Minister of Revenue of Canada”, in the following provisions:

— section 140.1R3;

— paragraph *c* of section 503.0.1R1;

— paragraph *c* of section 503.2R1;

(3) by striking out the words “or certified”, in the following provisions:

— section 156R1;

— the first paragraph of section 853R1;

(4) by replacing “expenses described in paragraphs *a* to *b.1*, *c* and *c.1*” by “expenses described in paragraphs *a* to *b.1*, *c* to *c.2*”, in the following provisions:

— paragraph *e.1* of section 360R2;

— subparagraph *i* of paragraph *a* of section 360R16.2;

— subparagraph *i* of paragraph *a* of section 360R16.10;

(5) by replacing, in the French text, the words “en la forme prescrite” by the words “au moyen du formulaire prescrit”, in the following provisions:

— section 360R32;

— section 589R1;

— section 851.20R1;

— section 862R1.

(2) Paragraph 1 of subsection 1 has effect from 26 November 1999.

(3) Paragraph 4 of subsection 1 has effect from 6 December 1996.

**67.** (1) Class 25 of Schedule B to the Regulation is amended by replacing, in the first paragraph, the words “would not apply, and would have applied, but for” by “, as it read before being amended by section 229 of the Act to amend the Taxation Act and other legislative provisions (2000, chapter 5), would have applied but for”.

(2) Subsection 1 has effect from 1 January 1999.

**68.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

### **Regulation to amend the Regulation respecting fiscal administration\***

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 28, 2<sup>nd</sup> par. and s. 34, subs. 2, 1<sup>st</sup> par.; 2000, c. 25, s. 8)

**1.** Section 34R2 of the Regulation respecting fiscal administration is amended by replacing the portion before paragraph *b* by the following:

“**34R2.** For the purposes of subsection 2 of section 34 of the Act,

\* The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was last amended by the Regulations made by Order in Council 1454-99 dated 15 December 1999 (1999, *G.O.* 2, 5207) and by Order in Council 122-2000 dated 9 February 2000 (2000, *G.O.* 2, 921). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

(a) a prescribed Canadian amateur athletic association means any association prescribed for the purposes of section 710 of the Taxation Act (R.S.Q., c. I-3); and”.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

### **Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families\***

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1<sup>st</sup> par, subpar. b and s. 97; 1999, c. 65, s. 46 and 1999, c. 83, s. 283)

1. The Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families is amended

(1) by replacing “SCHEDULE I” and “Schedule I” respectively by “SCHEDULE A” and “Schedule A”, in the following provisions:

- the first paragraph of section 1;
- the portion of Schedule I before the heading;

(2) by replacing “SCHEDULE II” and “Schedule II” respectively by “SCHEDULE B” and “Schedule B”, in the following provisions:

- the first paragraph of section 8.2;
- the portion of Schedule II before the heading;

(3) by replacing “SCHEDULE III” and “Schedule III” respectively by “SCHEDULE C” and “Schedule C”, in the following provisions:

- subparagraph 1 of the second paragraph of section 8.2;
- the portion of Schedule III before the heading;

— section 1 of Schedule IV;

(4) by replacing “SCHEDULE IV” and “Schedule IV” respectively by “SCHEDULE D” and “Schedule D”, in the following provisions:

- subparagraph 2 of the second paragraph of section 8.2;
- the portion of Schedule IV before the heading.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

### **Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families\***

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1<sup>st</sup> par, subpar. b and s. 97; 1999, c. 65, s. 46 and 1999, c. 83, s. 283)

1. The Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families is amended

(1) by replacing “SCHEDULE I” and “Schedule I” respectively by “SCHEDULE A” and “Schedule A”, in the following provisions:

- the first paragraph of section 1;
- the portion of Schedule I before the heading;

(2) by replacing “SCHEDULE II” and “Schedule II” respectively by “SCHEDULE B” and “Schedule B”, in the following provisions:

- the first paragraph of section 8.2;
- the portion of Schedule II before the heading.

\* The Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families, made by Order in Council 1799-90 dated 19 December 1990 (1991, *G.O.* 2, 23), was last amended by the Regulation made by Order in Council 1454-99 dated 15 December 1999 (1999, *G.O.* 2, 5207). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

\* The Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families, made by Order in Council 1285-87 dated 19 August 1987 (1987, *G.O.* 2, 3236), was last amended by the Regulation made by Order in Council 1466-98 dated 27 November 1998 (1998, *G.O.* 2, 4610). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan\*

An Act respecting the Régie de l'assurance maladie du Québec

(R.S.Q., c. R-5, s. 33, s. 34, 1<sup>st</sup> par., s. 35 and s. 36; 1999, c. 83, s. 284 and 285; 1999, c. 86, s. 100; 1999, c. 89, s. 52; 2000, c. 39, s. 268 and 270)

1. (1) Section 1.1 of the Regulation respecting contributions to the Québec Health Insurance Plan is amended by replacing paragraph *a* by the following:

“(a) the wages paid by a corporation or partnership operating an international financial centre, within the meaning of section 1 of the Taxation Act (R.S.Q., c. I-3), to one of its employees and that are attributable

i. to a period covered by a valid certificate referred to in subparagraph *f* of the second paragraph of section 737.15 or in the second paragraph of section 737.16.1 of that Act, issued in respect of the employee in relation to that employment, or

ii. for any other period, to the employee’s duties with the corporation or partnership that are devoted to the operations of the international financial centre;”.

(2) Subsection 1 applies from the year 1998. However, where paragraph *a* of section 1.1 of the Regulation, made by subsection 1, applies to the year 1998, it shall be read as follows:

“(a) the wages paid by a corporation or partnership operating an international financial centre, within the meaning of section 1 of the Taxation Act (R.S.Q., c. I-3), to one of its employees and that are attributable

i. where a certificate referred to in subparagraph *f* of the second paragraph of section 737.15 or in the second paragraph of section 737.16.1 of that Act, which is valid, has been issued in respect of the employee in relation to that employment,

(1) to a period for which the conditions provided for in subparagraph *ii* of subparagraph *e* of the second paragraph of that section 737.15, or in paragraph *b* of the definition of “qualifying period” in the third paragraph of that section 737.16.1, are met, or

(2) for any other period, to the employee’s duties with the corporation or partnership that are devoted to the operations of the international financial centre, and

ii. in any other case, to the employee’s duties with the corporation or partnership that are devoted to the operations of the international financial centre;”.

2. (1) Section 3 of the Regulation is amended by inserting, after the words “the second paragraph”, the words “or third paragraph”.

(2) Subparagraph 1 has effect from 26 March 1997.

3. (1) The Regulation is amended by inserting, after section 3, the following section:

“3.1. For the purposes of section 34 of the Act, the following employers are prescribed employers:

(a) the Ouje-Bougoumou Development Corporation;

(b) the Ouje-Bougoumou Eenuch Association.”.

(2) Subsection 1 applies in respect of wages paid or deemed paid after 31 December 1991.

4. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## Regulation to amend the Regulation respecting contributions to the Québec Pension Plan\*

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9, s. 59 and s. 81, par. *a* and *j*; 1999, c. 65, s. 48)

1. (1) Section 6 of the Regulation respecting contributions to the Québec Pension Plan is amended by replacing subparagraph *b* of the first paragraph by the following:

\* The Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q., 1981, c. R-5, r.1) was last amended by the Regulation made by Order in Council 1707-97 dated 17 December 1997 (1997, *G.O.* 2, 6398). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

\* The Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) was last amended by Minister’s Order 1999 dated 16 December 1999 (1999, *G.O.* 2, 5259). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.



“(b) the amount determined in Table A or B drawn up by the Minister of Revenue under section 59 of the Act for the pay period pertaining to the pensionable salary and wages if such a period is provided therein.”.

(2) Subsection 1 has effect from 13 December 1999.

2. (1) Division VII of the Regulation is revoked.

(2) Subsection 1 has effect from 13 December 1999.

3. (1) Tables A and B of the Regulation are revoked.

(2) Subsection 1 has effect from 13 December 1999.

4. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## Regulation to amend the Regulation respecting the Québec sales tax\*

An Act respecting the Québec sales tax  
(R.S.Q., c. T-0.1, s. 677)

1. (1) Section 17R1 of the Regulation respecting the Québec sales tax is amended

(1) by replacing the portion before the definition of “carrier media” by the following:

“**17R1.** For the purposes of sections 17R3 to 17R13, the expression”;

(2) by striking out the definition of “month”;

(3) by adding the following paragraph:

“For the purposes of sections 17R3 to 17R13, the number of months in a period is the number of months that are, in whole or in part, included in the period, determined on the basis that the first day of the first such month is the first day of the period.”.

(2) Subsection 1 has effect from 1 July 1992.

2. (1) Section 17R3 of the Regulation is amended by replacing the first paragraph by the following:

“**17R3.** The bringing into Québec of property described in item 19, 22, 25, 28, 29, 34, 37, 50, 51, 55 or 56, or, where the property is brought by a person not resident in Québec, item 4, 10, 13, 45 or 48 of the Schedule to the Temporary Importation (Excise Levies and Additional Duties) Regulations (SOR 89-427, (1989) 123 Can. Gaz., Part II, 3928) and imported in circumstances where the terms and conditions of those Regulations are met or, where those Regulations do not apply, those terms and conditions, other than any respecting security, would be met if those Regulations applied, is a prescribed circumstance.”.

(2) Subsection 1 applies in respect of the bringing into Québec of property after 26 November 1997. However, in the case of a bringing into Québec of property before 1 January 1998, the first paragraph of section 17R3 of the Regulation, replaced by subsection 1, shall be read with “Temporary Importation (Excise Levies and Additional Duties) Regulations” replaced by “Temporary Importation Regulations”.

3. (1) The Regulation is amended by inserting, after section 17R12, the following section:

“**17R13.** The bringing into Québec, on a particular day, of a bus or aircraft – in this section referred to as “the conveyance” – that is, on that particular day, imported temporarily in Canada by a lessee of the conveyance under a lease with a lessor not resident in Canada with whom the lessee is dealing at arm’s length, is a prescribed circumstance where

(1) the conveyance is exported from Canada on or before the earlier of

(a) the day that is 24 months after the particular day, and

(b) the day on which the lease is terminated;

(2) if the conveyance is imported more than once, the total number of months, each of which is included in the periods throughout which the conveyance is held in Canada by the lessee under a lease with the lessor, does not exceed 24; and

(3) the value of the conveyance is determined in accordance with section 14 of the Value of Imported Goods (GST/HST) Regulations (SOR 91-30, (1991) 125 Can. Gaz. Part II, 117).

The value of the conveyance referred to in the first paragraph is determined by the formula

$$(1/60 \times A \times B) + C.$$

\* The Regulation respecting the Québec sales tax (O.C. 1607-92 dated 4 November 1992) was last amended by the Regulation made by Order in Council 1393-99 dated 10 December 1999 (1999, *G.O.* 2, 4679). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

In applying the formula provided for in the second paragraph,

(1) A is the value for duty of the conveyance;

(2) B is the number of months in the period beginning on the day on which the conveyance is brought into Québec and ending on the day the conveyance is first shipped out of Québec after the day it was brought into Québec; and

(3) C is the duties payable in respect of the conveyance.”.

(2) Subsection 1 applies in respect of the bringing into Québec of a conveyance after 30 June 1992.

4. (1) The Regulation is amended by inserting, after section 288.2R2, the following:

**“Benefit amount**

**290R1.** For the purposes of subparagraph *b* of subparagraph 2 of the first paragraph of section 290 of the Act, the prescribed percentage of the total consideration is 5.7%.

**Specified corporeal movable property**

**300.2R1.** For the purposes of section 300.2 of the Act, the prescribed amount in respect of specified corporeal movable property is

(1) where the property is a drawing, a print, an etching, a sculpture, a painting or other similar work of art, \$2,000, increased by the tax paid or payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(2) where the property is jewellery, \$2,000, increased by the tax paid or payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(3) where the property is a rare folio, a rare book, or a rare manuscript, \$2,000, increased by the tax paid or payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(4) where the property is a stamp, the face value of the stamp, increased by the tax paid or payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and

(5) where the property is a coin, zero.

**Specified corporeal movable property**

**301.1R1.** For the purposes of section 301.1 of the Act, the prescribed amount in respect of specified corporeal movable property is the amount prescribed by section 300.2R1 in respect of the property.

**Specified corporeal movable property**

**301.3R1.** For the purposes of section 301.3 of the Act, the prescribed amount in respect of specified corporeal movable property is the amount prescribed by section 300.2R1 in respect of the property.

**Specified corporeal movable property**

**323.3R1.** For the purposes of section 323.3 of the Act, the prescribed amount in respect of specified corporeal movable property is the amount prescribed by section 300.2R1 in respect of the property.

**Specified corporeal movable property**

**324.1R1.** For the purposes of section 324.1 of the Act, the prescribed amount in respect of specified corporeal movable property is the amount prescribed by section 300.2R1 in respect of the property.

**Specified corporeal movable property**

**324.3R1.** For the purposes of section 324.3 of the Act, the prescribed amount in respect of specified corporeal movable property is the amount prescribed by section 300.2R1 in respect of the property.”.

(2) Subsection 1, where it makes section 290R1 of the Regulation, applies from the taxation year 1996. However, for the taxation years 1996 and 1997, subsection 1 shall be read with “5.7%” replaced by “5%”.

(3) Subsection 1, where it makes sections 300.2R1, 301.1R1, 301.3R1, 323.3R1, 324.1R1 and 324.3R1 of the Regulation, has effect from 24 April 1996.

5. (1) Schedule I to the Regulation is amended by inserting the following in the alphabetical list of prescribed registrants:

“Directors Guild of Canada, Québec District Council

Société collective de gestion des droits des producteurs de phonogrammes et de vidéogrammes du Québec (SOPROQ)

Société de droits d'auteur des artistes en arts visuels (SODART)".

(2) Subsection 1 has effect

(1) from 1 January 1997, in the case of the Directors Guild of Canada, Québec District Council;

(2) from 1 July 1992, in the case of the Société collective de gestion des droits des producteurs de phonogrammes et de vidéogrammes du Québec (SOPROQ);

(3) from 1 January 1999, in the case of the Société de droits d'auteur des artistes en arts visuels (SODART).

6. (1) Schedule II to the Regulation is amended

(1) by striking out "Section 61 of the Act";

(2) by striking out "Section 73 of the Act";

(3) by replacing "Sections 299 to 301 of the Act" by "Sections 299 to 301.3 of the Act";

(4) by replacing "Sections 321 and 322 of the Act" by "Sections 321 and 323.1 to 323.3 of the Act";

(5) by replacing "Section 324 of the Act" by "Sections 324 to 324.3 of the Act";

(6) by inserting, in numerical order, "Section 28 of the Act", "Sections 297.0.1 and 297.0.2 of the Act", "Sections 302 to 307 of the Act", "Section 309 of the Act", "Sections 310 to 316 of the Act", "Sections 317.1 to 317.3 of the Act" and "Section 350.6 of the Act".

(2) Paragraph 1 of subsection 1 has effect from 24 April 1996.

(3) Paragraphs 2 to 5 of subsection 1 have effect from 1 July 1992.

(4) Paragraph 6 of subsection 1 has effect from 27 November 1997 except as regards the insertion "Section 350.6 of the Act", in which case it has effect from 1 July 1992.

7. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## Regulation to amend the Regulation respecting the application of the Fuel Tax Act\*

Fuel Tax Act

(R.S.Q., c. T-1, ss. 10.6, 25, 27, 32, 53 and 56, 1<sup>st</sup> and 10<sup>th</sup> par.; 1999, c. 65, s. 59 and 67; 1999, c. 83, s. 323 and 327; 2000, c. 39, s. 294 and 296)

1. (1) The Regulation respecting the application of the Fuel Tax Act is amended by inserting, after section 10.5R1, the following section:

"**10.6R1.** For the purposes of section 10.6 of the Act, the person referred to in that section must transmit to the Minister the form provided for in section 10.5 of the Act, which must be duly completed. The person must file, with the person's application, for the period covered by the application, the original of each invoice prescribed by section 10.5R1 for the purchase and sale of fuel, which must state the information prescribed by that section. The person must also indicate the name and address of the person from whom the fuel is acquired and the name and address of the person to whom the amount of the reimbursement is transferred in accordance with section 10.6 of the Act.

The application for the transfer of the reimbursement must be filed within fifteen months from the beginning of the period covered by the application. The application for the transfer must relate to the purchases of fuel for a period not exceeding 12 months beginning on the day of the first purchase of fuel covered by the application."

(2) Subsection 1 has effect from 1 April 1998.

2. Sections 16R1 and 16R2 of the Regulation are revoked.

3. Section 16R2.1 of the Regulation is amended by replacing the first paragraph by the following:

"**16R2.1.** For the purposes of section 16 of the Act, the duties to be paid are \$0.15 per kilometre to be travelled in Québec, subject to a minimum of \$75."

4. Section 16R2.2 of the Regulation is revoked.

\* The Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was last amended by the Regulation made by Order in Council 1454-99 dated 15 December 1999 (1999, G.O. 2, 5207). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

5. Section 16R3 of the Regulation is amended by replacing the words “in the second paragraph of” by the word “in”.

6. The heading of Division III.1 of the Regulation is replaced by the following:

“RESTRICTED CERTIFICATE”.

7. (1) Sections 24R1 and 24R2 of the Regulation are revoked.

(2) Subsection 1 has effect from 2 February 2000.

8. Sections 24R3, 24R4 and 25R1 of the Regulation are revoked.

9. (1) Section 27R1 of the Regulation is amended by adding the following paragraph:

“A wholesale dealer who neither is resident nor has a place of business in Québec is exempt from the obligation to hold a collection officer’s permit in respect of fuel that the wholesale dealer sells, delivers or causes to be delivered in Québec where the fuel is delivered in circumstances described in the second paragraph of section 28 of the Act.”.

(2) Subsection 1 has effect from 1 April 1998.

10. (1) Section 27.1R1 of the Regulation is replaced by the following:

“**27.1R1.** For the purposes of paragraph *h* of section 27.1 of the Act,

(a) a corporation shall furnish a copy of its articles of incorporation, its letters patent or any similar document and, where applicable, its articles of amendment, its articles of amalgamation, its supplementary letters patent or any similar document, except where those documents have been filed with the Inspector General of Financial Institutions;

(b) a corporation referred to in paragraph *a* that has been in business for more than one year must, at the time of the corporation’s application, have complied with the provisions of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45), where the corporation is incorporated under the laws of Québec;

(c) a corporation referred to in paragraph *a* that has been in business for more than one year shall, where the corporation is incorporated under the laws of a jurisdiction other than Québec, furnish any document similar to

the attestation that would be issued by the Inspector General of Financial Institutions, if the corporation were incorporated under the laws of Québec, indicating that the corporation is, at the time of the application, in compliance with the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons, provided that the document is issued by the competent authority of that jurisdiction and attests to the corporation’s compliance with the laws of that jurisdiction;

(d) a partnership shall furnish a copy of the contract of partnership; and

(e) a person referred to in section 31.3 of the Act shall furnish a certificate delivered by the agent designated by that person and confirming the agent’s designation.”.

(2) Subsection 1 has effect from 2 February 2000.

11. Sections 32R1 and 32R2 of the Regulation are revoked.

12. (1) Section 53R2 of the Regulation is amended by replacing, in the French text of the portion before paragraph *a*, “d’enregistrement” by “d’inscription”.

(2) Subsection 1 has effect from 2 February 2000.

13. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## **Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1454-99\***

Taxation Act  
(R.S.Q., c. I-3, s. 1086, 1st par., subpar. *e.2* and *f*)

1. (1) The Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1454-99 dated 15 December 1999, is amended by replacing paragraph *c* of section 250.2R1 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1), made by subsection 2 of section 31 of the Regulation to amend the Regulation respecting the Taxation Act, by the following:

\* The Regulation to amend the Regulation respecting the Taxation Act was made by Order in Council 1454-99 dated 15 December 1999 (1999, *G.O.* 2, 5207).

“(c) a share or a bond, bill, note, hypothec, mortgage or similar obligation that was acquired by the taxpayer from a person with whom the taxpayer does not deal at arm’s length, other than from a person in respect of whom section 250.1 of the Act may apply for the person’s taxation year that includes the time of the acquisition;”.

(2) Subsection 1 has effect from 29 December 1999.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

3986

Gouvernement du Québec

### **O.C. 1457-2000, 13 December 2000**

An Act respecting labour standards  
(R.S.Q., c. N-1.1)

#### **Labour standards — Amendments**

Regulation to amend the Regulation respecting labour standards

WHEREAS, under section 40, paragraph 1 of section 89 and section 91 of the Act respecting labour standards (R.S.Q., c. N-1.1), the Government may, by regulation, fix standards respecting the minimum wage;

WHEREAS the Government made the Regulation respecting labour standards (R.R.Q., 1981, c. N-1.1, r.3);

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation to amend the Regulation respecting labour standards was published in Part 2 of the *Gazette officielle du Québec* of 25 October 2000 with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS no comments were received on the draft Regulation;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Labour and Employment and Minister of Labour:

THAT the Regulation to amend the Regulation respecting labour standards, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

### **Regulation to amend the Regulation respecting labour standards\***

An Act respecting labour standards  
(R.S.Q., c. N-1.1, ss. 40, 89, par. 1, and 91)

1. Section 3 of the Regulation respecting labour standards is amended by substituting the amount “\$7.00” for the amount “\$6.90”.

2. Section 4 is amended by substituting the amount “\$6.25” for the amount “\$6.15”.

3. Section 5 is amended by substituting the amount “\$280” for the amount “\$271”.

4. This Regulation comes into force on 1 February 2001.

4009

Gouvernement du Québec

### **O.C. 1458-2000, 13 December 2000**

An Act respecting labour relations, vocational training and manpower management in the construction industry  
(R.S.Q., c. R-20)

#### **Commission de la construction du Québec — Levy**

CONCERNING the Levy Regulation of the Commission de la construction du Québec

WHEREAS under subparagraph *c* of the first paragraph of section 82 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20), amended by

\* The Regulation respecting labour standards (R.R.Q., 1981, c. N-1.1, r.3) was last amended by the Regulation made by Order in Council 815-2000 dated 21 June 2000 (2000, *G.O.* 2, 3419). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

section 257 of chapter 40 of the Statutes of 1999, the Commission de la construction du Québec may, by regulation approved by the Government and published in the *Gazette officielle du Québec*, levy upon the employer alone or upon both the employer and the employee or upon the employee alone or, as the case maybe, upon the independent contractor, the amounts required for its administration and fix a minimum amount which an employer is bound to pay per monthly period;

WHEREAS after consulting with the Joint Committee on Construction in accordance with the first paragraph of section 123.3 of the Act, the Commission made the Levy Regulation for the year 2001;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be approved without having been published as provided for in section 8 of that Act if the authority approving it is of the opinion that the urgency of the situation requires it;

WHEREAS under section 18 of the Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* or between that date and the date applicable under section 17 of the Act, where the authority that has approved it is of the opinion that the urgency of the situation requires it;

WHEREAS under sections 13 and 18 of the Act, the reason justifying the absence of prior publication and such coming into force must be published with the regulation;

WHEREAS the Government is of the opinion that the urgency due to the following circumstances justifies the absence of prior publication and such coming into force:

— it is expedient to set the levy for the Commission de la construction du Québec for the year 2001 before 1 January 2001;

WHEREAS it is expedient to approve the Levy Regulation;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Labour and Employment and Minister of Labour:

THAT the Levy Regulation of the Commission de la construction du Québec, attached to this Order in council, be approved.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## **Levy Regulation of the Commission de la construction du Québec**

An Act respecting labour relations, vocational training and manpower management in the construction industry  
(R.S.Q., c. R-20, s. 82, 1st par., subpar.c; 1999, c. 40, s. 257)

1. The levy imposed by the Commission de la construction du Québec for the year 2001 is:

- (1) in the case of an employer, 0.75 of 1% of the total remuneration paid to his employees;
- (2) in the case of an independent contractor, 0.75 of 1% of his remuneration as an independent contractor;
- (3) in the case of an employee, 0.75 of 1% of his remuneration.

Notwithstanding the first paragraph, the minimum amount that an employer or an independent contractor is bound to pay the Commission per monthly period is \$10.

2. The employer shall collect, on behalf of the Commission, the amount levied upon his employees by means of a weekly deduction on their wages.

3. The independent contractor shall deduct weekly, out of the remuneration he received as an independent contractor, the amount levied upon him.

4. The employer and the independent contractor shall remit to the Commission the amount levied for a monthly period in pursuance of this Regulation, not later than on the fifteenth day of the following month.

5. This Regulation comes into force on 1 January 2001.

4010

**M.O., 2000****Order of the Minister of Transport dated  
13 December 2000**

Highway Safety Code  
(R.S.Q., c. C-24.2)

Regulation to amend the Regulation respecting road signs

THE MINISTER OF TRANSPORT,

CONSIDERING the publication, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), of the draft Regulation to amend the Regulation respecting road signs in Part 2 of the *Gazette officielle du Québec* of 4 October 2000, with a notice that it could be made by the Minister of Transport after the expiry of a 45-day period following that publication;

CONSIDERING the necessity of making the draft Regulation, with amendments;

MAKES the Regulation to amend the Regulation respecting road signs, the text of which is attached to this Order.

GUY CHEVRETTE,  
*Minister of Transport*

**Regulation to amend the Regulation  
respecting road signs\***

Highway Safety Code  
(R.S.Q., c. C-24.2, s. 289)

1. The Regulation respecting road signs is amended by inserting the following section after section 1:

“1.1. For the purposes of this Regulation,

“equipment transport vehicle” means a road vehicle with a net weight of more than 3000 kg used solely for the transportation of the machinery with which it is permanently equipped and its accessories but does not include emergency vehicles and vehicles used, or that can be used, to transport other goods; (*véhicule de transport d'équipement*)

“local delivery” means a delivery referred to in section 291.1 of the Highway Safety Code (R.S.Q., c. C-24.2) and, as the case may be, a delivery authorized by a provision of a by-law or ordinance made under paragraph 5 of section 626 of the Code; (*livraison locale*)

“truck” means a road vehicle with a net weight of more than 3000 kg designed solely for the transportation of goods or of the machinery with which it is permanently equipped and goods (*camion*).”.

2. Section 2 is amended

(1) by adding “Except the P-10 and P-20 signs referred to in sections 7 and 8,” at the beginning of the first paragraph; and

(2) by adding the following paragraph:

“Some regulatory messages, which are usually indicated on signs having a white background, may, for technological reasons, be indicated on a dark background.”.

3. The following section is inserted after section 4:

“4.1. Unless indicated otherwise in this Regulation, a truck silhouette represents trucks, tool vehicles and equipment transport vehicles.”



4. Section 19 is amended by adding the following paragraph:

“Authorized vehicles are those referred to in the Minister of Transport’s handbook, Traffic Control Devices, Tome V, Part 1.”.

5. The following section is inserted after section 20:

“20.1. The P-115 sign announcing the prohibition to make a right turn on a red light indicates the prohibition to make a right turn on a red light where the sign is erected.”



\* The Regulation respecting road signs was made by Order of the Minister of Transport dated 15 June 1999 (M.O., 1999) (1999, G.O. 2, 1643).

6. The following section is substituted for section 22:

“22. The P-130-3 sign announcing a lane or tunnel prohibited for drivers of vehicles carrying dangerous substances referred to in section 11 of the Transportation of Dangerous Substances Regulation, made by Order in Council 674-88 dated 4 May 1988, indicates the prohibition for those drivers to use that lane or that tunnel.



The P-120-6 sign announcing a mandatory lane for drivers of vehicles carrying dangerous substances referred to in section 11 of the said Regulation indicates the obligation for those drivers to use that lane.”



7. The following section is substituted for section 24:

“24. The P-120-12 to P-120-14 signs indicate to drivers of vehicles travelling in transit to take the direction indicated by the arrows.

A vehicle is in transit when it is travelling through an area where it is not making any local delivery.”

8. Section 25 is amended

(1) by adding the following words at the end: “where that exception appears on the sign”; and

(2) by adding the following paragraph:

“The P-130-1, P-130-2, P-130-15 to P-130-20 and P-130-25 to P-130-27 signs do not apply to farm motor vehicles, farm machinery, farm tractors and outsized vehicles travelling under a special permit expressly authorizing access to a public road.”

9. Section 33 is amended

(1) by substituting “P-231-1” for “P-231”; and

(2) by substituting “vehicles or combinations of vehicles” for “certain classes of vehicles”.

10. Section 34 is amended by adding the following paragraph:

“The P-200 sign also applies to buses but does not apply to outsized vehicles whose drivers have a special permit expressly authorizing access to a public road.”

11. Section 35 is amended by adding the following paragraph:

“The P-240 sign also applies to tow trucks and combinations of vehicles with a trailer or semi-trailer that is more than 10 m long.”

12. Section 37 is revoked.

13. Section 39 is revoked.

14. Section 40 is amended

(1) by substituting the words “road vehicles” for “heavy vehicles”; and

(2) by striking out the word “total”.

15. The following section is inserted after section 46:

“46.1. The remaining regulatory signs and the principal supplementing tab signs are illustrated in Schedule 1. All of the regulatory signs, warning, information and roadwork signs and pavement markings are illustrated in the Minister’s handbook.”

16. Section 47 is amended by adding the following paragraph at the end:

“(7) the presence of a school zone.”

17. Section 49 is amended by adding “or any other colour or shape prescribed by the Minister” at the end.

18. Section 54 is amended by adding “or any other colour prescribed by the Minister” at the end.

19. The following division is added after Division V:

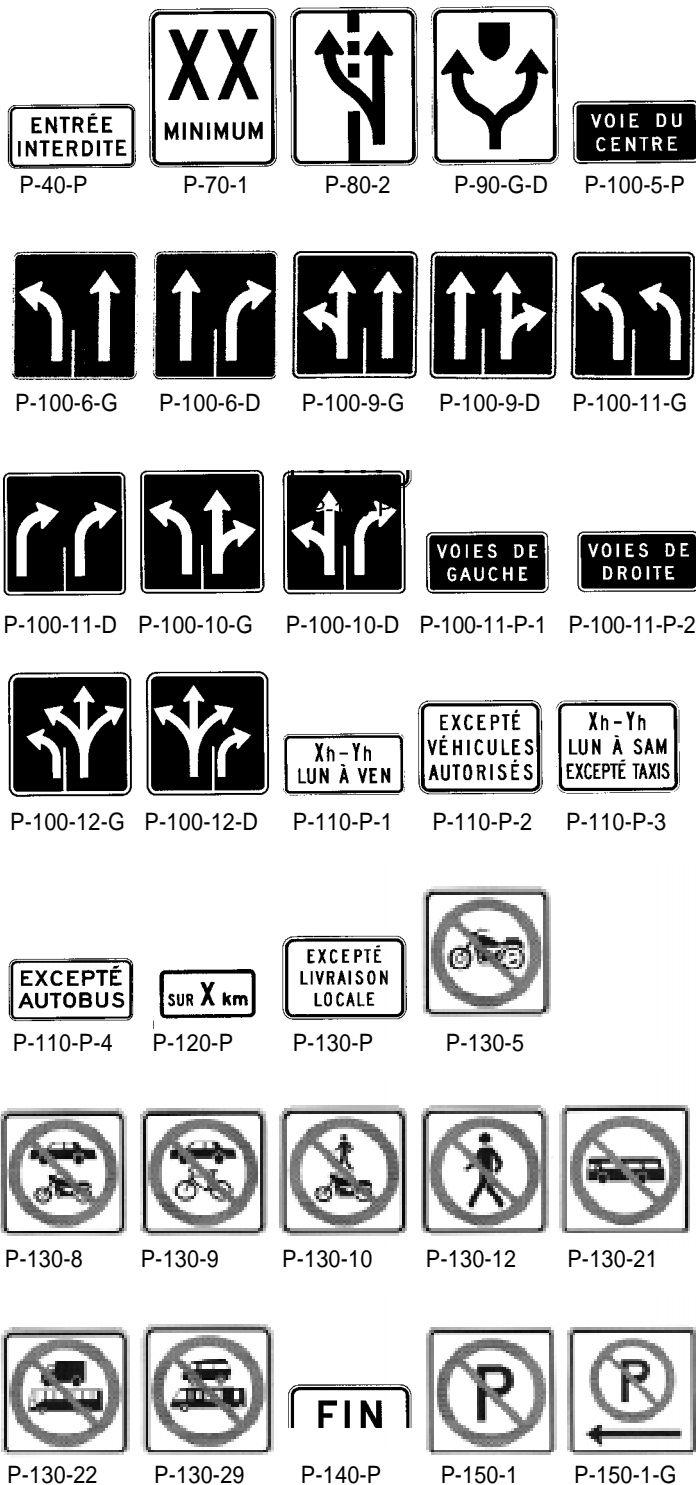
#### “DIVISION VI TRAFFIC CONTROL SIGNALS

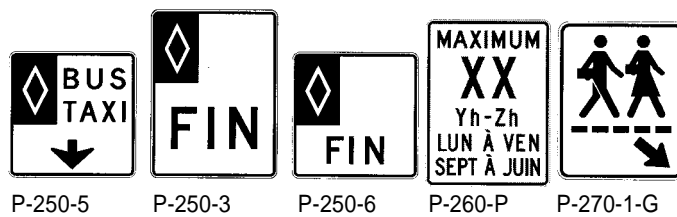
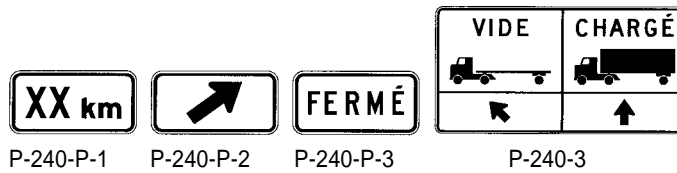
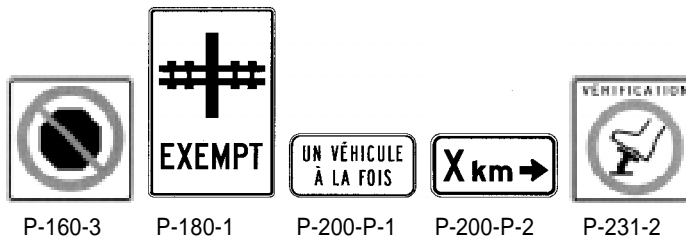
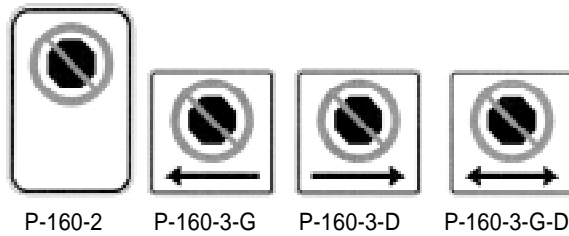
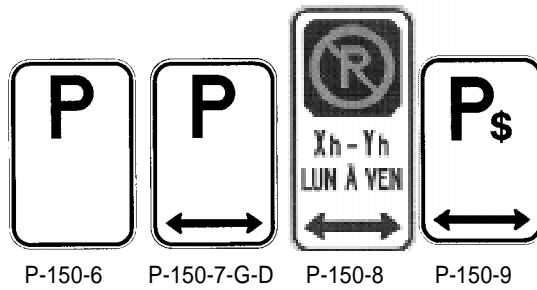
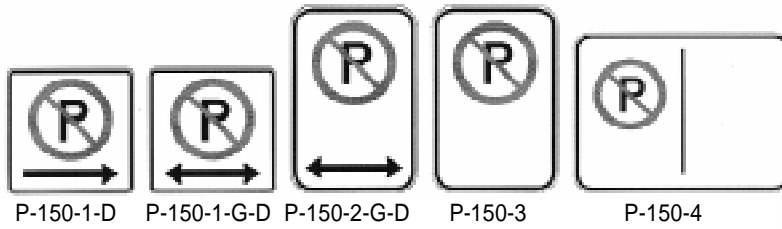
55.1. The manoeuvres and traffic movements indicated by traffic control signals that road users shall comply with are set out in the Highway Safety Code.”

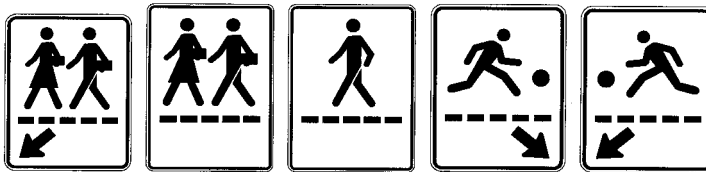
20. The following schedule is added to the Regulation:



“SCHEDULE 1



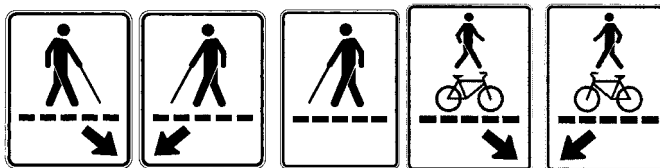




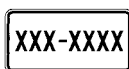
P-270-1-D P-270-1-A P-270-2-A P-270-3-G P-270-3-D



P-270-3-A P-270-6-A P-270-4-G P-270-4-D P-270-4-A



P-270-5-G P-270-5-D P-270-5-A P-270-6-G P-270-6-D



P-290-P



P-310-P



P-340-P.

21. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*, except section 12 which comes into force on 31 December 2003.





(2) the Western chorus frog (*Pseudacris triseriata*).

### **DIVISION III**

#### **FINAL**

3. This Regulation replaces the Regulation respecting threatened or vulnerable species made by Order in Council 377-2000 dated 29 March 2000.

4. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

4006

### **Draft Regulation**

An Act respecting the conservation and development of wildlife

(R.S.Q., c. C-61.1; 1999, c. 36; 1999, c. 40)

#### **Wildlife habitats**

##### **— Amendments**

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting wildlife habitats, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is to relax the standards applicable to the habitat of the Gaspésie caribou population by allowing certain activities which would otherwise be prohibited as in any habitat of a vulnerable or threatened species, including the Gaspésie caribou. Therefore, certain businesses such as timber companies will be allowed to carry on activities in the territory located outside the Parc de conservation de la Gaspésie, if they comply with a forest development plan developed with the Ministère des Ressources naturelles. Other activities will also be allowed in that part of the habitat such as claim staking or geological, geochemical or geophysical surveying for the purposes of exploring for mineral substances, natural gas, petroleum, brine or underground reservoirs.

The draft Regulation also provides for other activities in the newly designated habitat of the Gaspésie caribou. It will thus be possible to carry out maintenance work related to wilderness campsites or campsites without services, hiking, horse riding, cycling or cross-country ski trails or power distribution lines. It will also be possible to clear vegetation in road or railway corridors.

Further information may be obtained by contacting:

Mr. Paul Potvin

Direction des territoires fauniques et de la réglementation  
675, boulevard René-Lévesque Est, 11<sup>e</sup> étage, boîte 96  
Québec (Québec) G1R 5V7

Tel.: (418) 521-3880, extension 4146

Fax: (418) 646-5179

E-mail: paul.potvin@fapaq.gouv.qc.ca

Any interested person having comments to make is asked to send them in writing, before the expiry of the 45-day period, to the Minister responsible for Wildlife and Parks, 700, boulevard René-Lévesque Est, 29<sup>e</sup> étage, Québec (Québec) G1R 5H1.

GUY CHEVRETTE,  
*Minister responsible  
for Wildlife and Parks*

### **Regulation to amend the Regulation respecting wildlife habitats\***

An Act respecting the conservation and development of wildlife

(R.S.Q., c. C-61.1, ss. 128.1, 128.6 and 128.18, pars. 1 and 2; 1999, c. 36, ss. 104 and 115; 1999, c. 40, s. 85)

1. Section 1 of the Regulation respecting wildlife habitats is amended

(1) by inserting “, 6 as regards the Gaspésie caribou population” in the introductory paragraph after “5”; and

(2) by substituting “the Regulation respecting threatened or vulnerable species and their habitats, made by Order in Council ..... dated ..... 2000” for “regulation under paragraph 2 of section 10 of the Act respecting threatened or vulnerable species (R.S.Q., c. E-12.01)” in paragraph 6.

2. The following is added to section 2:

“In Division II,

\* The Regulation respecting wildlife habitats, made by Order in Council 905-93 dated 22 June 1993 (1993, *G.O.* 2, 3536), was last amended by the Regulation made by Order in Council 256-99 dated 24 March 1999 (1999, *G.O.* 2, 426). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

(1) “laying out as an uneven-aged structure” means forest management intended to ensure that all age and diameter classes are present in a stand so that it remains uneven-aged; (*aménagement en structure inéquienne*)

(2) “selection cutting” means the felling or harvesting of chosen trees in order to keep in the stand stems from each age or diameter class; it requires the marking in each of the age or diameter classes of the trees to be harvested in the stand; (*coupe de jardinage*)

(3) “cut with regeneration and soil protection including high regeneration” means cutting all at once all the trees in an area, while advance regeneration and stems smaller than 10 centimetres at breast height, minimising any disturbance of the soil during harvest operations and ensuring the protection of lichen-bearing snags; (*coupe avec protection de la régénération et des sols incluant la haute régénération*)

(4) “release of softwood regeneration” means an operation that consists in favouring seedlings of softwood species at the expense of competing plant species such as ligneous or herbaceous species; (*dégagement de régénération résineuse*)

(5) “precommercial thinning” means an operation that consists in reducing the density of seedlings to increase the growth and strength of remaining stems; that intervention does not allow for the harvest of merchantable volume; (*éclaircie précommerciale*)

(6) “commercial thinning” means a partial cut in a stand so as to reduce the number of stems and to give more strength to the remaining stems; that intervention allows for the harvest of a merchantable volume; (*éclaircie commerciale*)

(7) “even-aged stand” means a stand where trees have the same or almost the same age; (*peuplement équienne*)

(8) “uneven-aged stand” means a stand comprising trees from different age or diameter classes; (*peuplement inéquienne*)

(9) “planting” means an operation that consists in putting seedlings into the soil so as to quickly occupy the station (*plantation*).

In this Regulation, “habitat of the Gaspésie caribou population” means the habitat described in section 2 of the Regulation respecting threatened or vulnerable species and their habitats.”.

3. The following paragraph is added at the end of section 8:

“Notwithstanding the first paragraph, a person may carry on the forest management activities referred to in sections 8.1 to 8.5 in the habitat of the Gaspésie caribou population shown on the chart in Schedule I, provided that the person does so during the period from 15 June to 1 November while complying with the standards applicable to the activities prescribed in those sections.”.

4. The following is inserted after section 8:

“8.1 In the territory of the conservation zone shown on the chart in Schedule I, a person may carry on silvicultural activities for the following purposes only:

(1) to improve the production of lichens;

(2) to facilitate the movement of the Gaspésie caribou population, designated as a vulnerable species by section 2 of the Regulation respecting threatened or vulnerable species and their habitats; or

(3) to increase a stand’s resistance to the spruce budworm.

8.2 In the management zone 2A shown on the chart in Schedule I, a person may carry on the following silvicultural activities only, and only for the purposes indicated, where applicable:

(1) selection cutting;

(2) laying out an uneven-aged structure; or

(3) precommercial thinning to improve the production of lichens or to facilitate the movement of caribou referred to in paragraph 2 of section 8.1.

8.3 In the management zone 2B shown on the chart in Schedule I, a person may carry on the following silvicultural activities only, and only on the conditions and for the purposes indicated, where applicable:

(1) in an even-aged stand in the balsam fir-white birch forest zone on a fine-textured mesic site:

(a) cutting with regeneration and soil protection including high regeneration over a maximum of 10 hectares in a single block, leaving intact an adjacent block of forest of the same size, in 15-year intervals; at all times, at least 33% of all stands must be 90 years old or more; the area of the felling and hauling trails shall not exceed 25% of the total area of the cutting sector;

(b) commercial thinning;

(c) precommercial thinning ;

(d) planting ; or

(e) the release of softwood regeneration ;

(2) in an even-aged stand in the balsam fir-white birch forest zone on a mountainous fine-textured mesic site :

(a) cutting with regeneration and soil protection including high regeneration over a maximum of 5 hectares in a single block, leaving intact an adjacent block of forest of the same size, in 20-year intervals ; at all times at least 33% of all stands must be 90 years old or more ;

(b) precommercial thinning to accelerate regeneration and to meet the needs of the caribou referred to in paragraph 2 of section 8.1 ;

(c) the release of softwood regeneration ; or

(d) planting ;

(3) in an uneven-aged stand in the balsam fir-white birch forest zone on a mountainous fine-textured mesic site or on a fine-textured mesic site, selection cutting must be performed over a basal area of 30 sq. m/ha all species before treatment and 21 sq. m/ha all species after treatment, according to a felling percentage of no more than 30% and according to a turnaround time of 30 years except for the balsam fir-white birch forest zone on a fine-textured mesic site in which case the turnaround time shall be 25 years. The width of hauling trails shall not exceed 4 metres and they must be spaced out at intervals of at least 28 metres.

**8.4** In the management zone 2C shown on the chart in Schedule I, a person may carry on the following silvicultural activities only and only on the conditions indicated :

(1) in an even-aged stand in the balsam fir-white birch forest zone on a fine-textured mesic site :

(a) cutting with regeneration protection including high regeneration over a maximum of 10 hectares in a single block, leaving intact an adjacent block of forest of the same size, in 15-year intervals ; at all times at least 33% of all stands must be 70 years old or more ; the area of the felling and hauling trails shall not exceed 25% of the total area of the cutting sector ;

(b) commercial thinning ;

(c) precommercial thinning ;

(d) planting ; or

(e) the release of softwood regeneration ;

(2) in an uneven-aged stand of balsam fir-white birch, selection cutting shall be performed in accordance with paragraph 3 of section 8.3.

**8.5** When activities referred to in sections 8.1 to 8.4 are carried on in the balsam fir-white birch forest zone on a mountainous fine-textured mesic site, neither cable and grapple skidders nor fixed-head tree fellers may be used ; furthermore, the width of the access roads may not exceed 20 metres, including the right-of-way.”

5. The words “other than the habitat of the Gaspésie caribou population, with respect to the territory of the Chic-Chocs Wildlife Sanctuary shown on the chart in Schedule I” are added at the end of section 9.

6. The following is inserted after section 12 :

“**12.1.** In the habitat of the Gaspésie caribou population located in the Chic-Chocs Wildlife Sanctuary and shown on the chart in Schedule I, activities such as outcrop stripping, trenching, excavating, boring, seismic refraction surveying, well drilling for the purposes of exploring for natural gas or petroleum, or access road construction for the purposes of those activities may be carried out only in compliance with the following requirements :

(1) written notice shall be sent by registered mail to the Minister at least 15 days prior to the date set to begin the work ; the notice must specify the type of work planned, the size of the area involved, the location and the work schedule ;

(2) the activity may be carried out only during the period from 15 June to 1 November ;

(3) the area where outcrop stripping, trenching, excavating, boring or well drilling for the purposes of exploring for natural gas or petroleum take place may not exceed 5 hectares in a single block and such areas shall be spaced out at intervals of at least 100 metres ;

(4) the sum of the areas where such activities take place may not be more than 2% of the total area of the territory shown in Schedule I ; and

(5) trenches and other excavations shall be filled in and organic matter shall be spread over them when the activity has been completed.



The percentage requirement in subparagraph 4 of the first paragraph is cumulative and shall apply to areas deforested year after year in simultaneous or successive deforestation activities by one or more persons for a maximum of 10 years from the completion of the work or, where the work lasts less than one year, from the beginning of the work.”.

7. The following is inserted after section 19 :

“**19.1** The prohibition set forth in section 128. 6 does not apply to a person whose activities are carried out in the habitat of the Gaspésie caribou population and are related to the maintenance of the right-of-way of an aboveground or underground telecommunications line or a power distribution line.”.

8. The following paragraph is added to section 25 :

“The prohibition set forth in the first paragraph does not apply to a person whose activities are related to the maintenance of a campsite referred to in that paragraph and located in the habitat of the Gaspésie caribou population.”.

9. The following paragraph is added to section 26 :

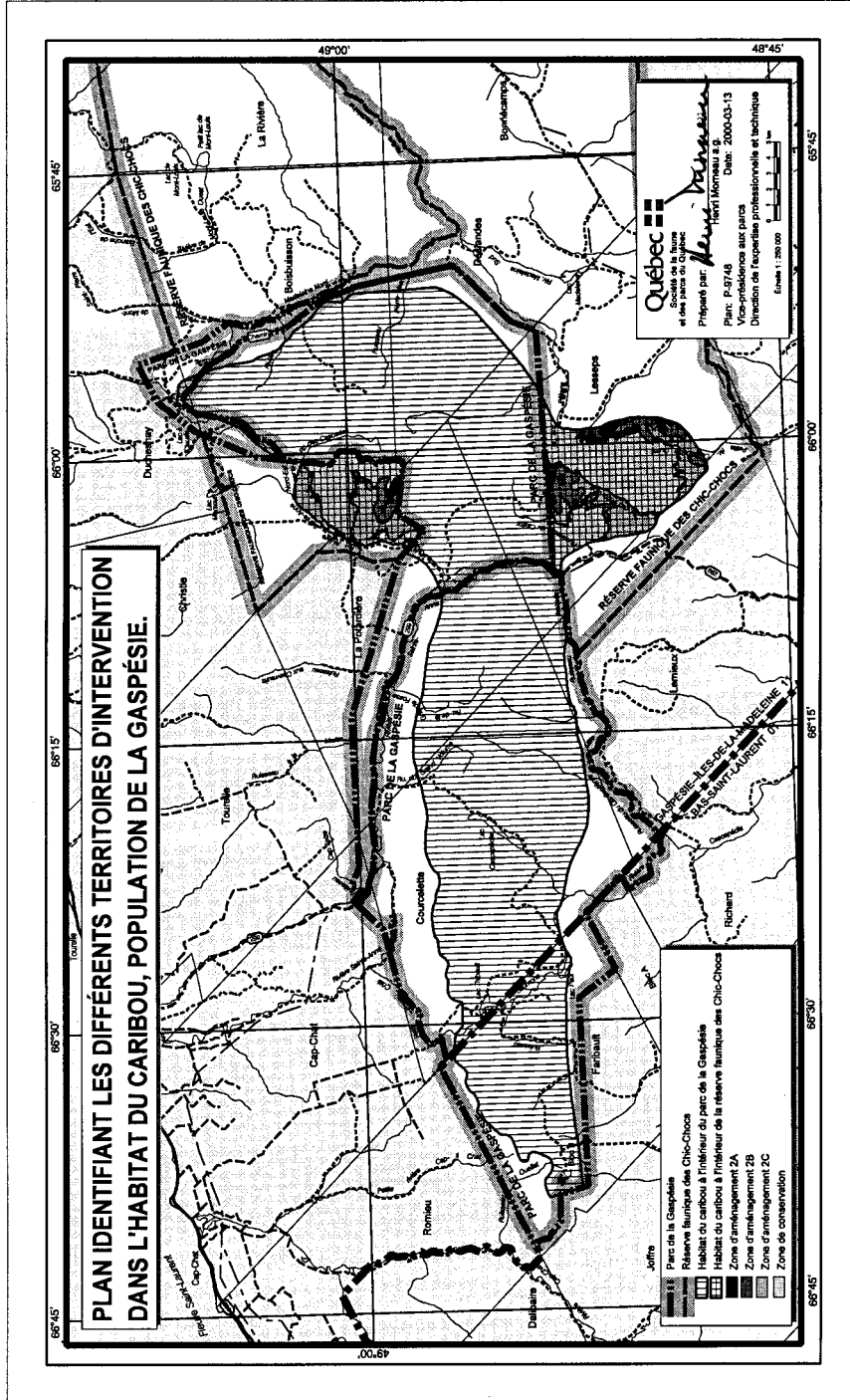
“The prohibition set forth in the first paragraph does not apply to a person whose activities are related to the maintenance of trails referred to in that paragraph and located in the habitat of the Gaspésie caribou population.”.

10. The words “other than the habitat of the Gaspésie caribou population, with respect to the territory of the Chic-Chocs Wildlife Sanctuary shown on the chart in Schedule I” are added at the end of section 36.

11. Schedule I attached hereto is added at the end of the Regulation.

12. This Regulation comes into force on the same date as the Regulation respecting threatened or vulnerable species and their habitats, made by Order in Council ..... dated .....2000.

SCHEDULE 1



## Municipal Affairs

Gouvernement du Québec

### **O.C. 1477-2000, 20 December 2000**

An Act respecting municipal territorial organization  
(R.S.Q., c. O-9)

Amalgamation of Ville de Nicolet, Municipalité de Nicolet-Sud and Paroisse de Saint-Jean-Baptiste-de-Nicolet

WHEREAS each of the municipal councils of Ville de Nicolet, Municipalité de Nicolet-Sud and Paroisse de Saint-Jean-Baptiste-de-Nicolet adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the three municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs and Greater Montréal;

WHEREAS no objection was sent to the Minister of Municipal Affairs and Greater Montréal and the Minister did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS under section 108 of the aforementioned Act, it is expedient to grant the joint application;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the application be granted and that a local municipality be constituted through the amalgamation of Ville de Nicolet, Municipalité de Nicolet-Sud and Paroisse de Saint-Jean-Baptiste-de-Nicolet under the following conditions:

1. The name of the new town shall be “Ville de Nicolet”.

2. The description of the territory of the new town shall be the description drawn up by the Minister of Natural Resources on 18 June 1998; that description is attached as a Schedule to this Order in Council.

3. The new town shall be governed by the Cities and Towns Act (R.S.Q., c. C-19). The third paragraph of section 724 and the second paragraph of section 749 of the Municipal Code of Québec (R.S.Q., c. C-27.1) shall continue to apply to the sectors made up of the territory of the former Municipalité de Nicolet-Sud and that of the former Paroisse de Saint-Jean-Baptiste-de-Nicolet, for a period of four years from the date of coming into force of this Order in Council.

4. The territory of the new town shall be part of the territory of Municipalité régionale de comté de Nicolet-Yamaska.

5. Until the term of the majority of the candidates elected in the first general election begins, the new town shall be directed by a provisional council made up of all the members of the council of the former municipalities in office at the time of the coming into force of this Order in Council. The majority of the members in office at any time shall constitute the quorum of the provisional council.

The mayor of the former Ville de Nicolet shall act as mayor of the new town, the mayor of the former Paroisse de Saint-Jean-Baptiste-de-Nicolet shall act as deputy mayor and the mayor of the former Municipalité de Nicolet-Sud shall act as representative of the new town on the council of Municipalité régionale de comté de Nicolet-Yamaska, considering that the mayor of the former Ville de Nicolet is the warden thereof.

One additional vote shall be allotted within the provisional council to the mayor of the former municipality on the council of which a vacancy occurs at the time of coming into force of this Order in Council and for each vacancy that occurs after that coming into force, to a seat on the provisional council that was until then occupied by a member of the council of that former municipality. In the case of such vacancy at one of the mayor's offices, the votes of the latter shall devolve upon the councillor who was acting as deputy mayor of that former municipality before the coming into force of this Order in Council.

The members of the provisional council shall receive the remuneration that was paid to them before the amalgamation and each of the mayors shall receive the remuneration that was previously paid to him.

6. The first sitting of the provisional council shall be held at the public hall of the former Ville de Nicolet, located at 226, rue Léon XIII.

7. The first general election shall be held on the first Sunday of the fourth month following that of the coming into force of this Order in Council, except if that Sunday falls on the first Sunday of January, in which case the election shall be postponed to the first Sunday of February, and except if that Sunday falls on the first Sunday of July or August, in which case the election shall be postponed to the second Sunday of September. The second general election shall be held in 2004.

The council of the new town shall be composed of seven members, that is, a mayor and six councillors. The councillors' seats shall be numbered from 1 to 6 from the first general election.

8. Upon the first general election and any by-election held before the second general election, the only persons eligible for seat 1 shall be the persons who would be eligible under the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2) if such election were an election of the members of the council of the former Ville de Nicolet, the only persons eligible for seat 2 shall be the persons who would be eligible under that Act if such election were an election of the members of the council of the former Paroisse de Saint-Jean-Baptiste-de-Nicolet and the only persons eligible for seat 3 shall be the persons who would be eligible under that Act if such election were an election of the members of the council of the former Municipalité de Nicolet-Sud.

9. Monique Corriveau shall act as first clerk of the new town.

10. If a budget has been adopted by a former municipality for the fiscal year during which this Order in Council comes into force:

(1) the budget shall continue to apply;

(2) the expenditures and revenues of the new town, for the remainder of the fiscal year during which this Order in Council comes into force, must be accounted for separately on behalf of each of the former municipalities as if the amalgamation did not take place;

(3) an expenditure that the council of the new town has recognized as resulting from the amalgamation shall be charged to each of the former municipalities in proportion to their standardized property value in relation to the total of the standardized property values of the former municipalities as they appear in the financial

statements of those municipalities for the fiscal year preceding that during which this Order in Council comes into force.

11. The terms and conditions for apportioning the cost of shared services provided for in an intermunicipal agreement in effect before the coming into force of this Order in Council shall apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

12. Any surplus accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets shall be used for the benefit of the ratepayers in the sector made up of the territory of that municipality, that is, for repaying loans made by that municipality, for carrying out works in that sector, for reducing taxes applicable to all the taxable immovables located therein or for repaying any debt referred to in section 21.

13. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets shall be charged to all the taxable immovables in the sector made up of the territory of that former municipality.

14. The repayment in principal and interest of the loans made under by-laws 351 and 372-75 of the former Ville de Nicolet shall be,

— in a proportion of 67.43%, charged to all the taxable immovables in the sector made up of the territory of the former Ville de Nicolet, according to their value indicated in the assessment roll in effect each year;

— in a proportion of 27.07%, charged to all the users of the waterworks system in the sector made up of the territory of the former Paroisse de Saint-Jean-Baptiste-de-Nicolet, in accordance with the compensation rate fixed annually by the council;

— in a proportion of 5.50%, charged to the users of the sewer system in the sector made up of the territory of the former Municipalité de Nicolet-Sud, in accordance with the compensation rate fixed annually by the council.

The taxation clauses of those by-laws shall be amended accordingly.

15. The annual repayment of instalments in principal and interest of all loans made under by-laws adopted by a former municipality before the coming into force of this Order in Council and not referred to in section 14 shall remain charged to the sector made up of the terri-

tory of the municipality that made them, in accordance with the taxation clauses of those by-laws. Should the new town decide to amend those by-laws in accordance with the law, those amendments may affect only the taxable immovables in the sector made up of the territory of that former municipality.

16. The aliquot share payable to the Société québécoise d'assainissement des eaux under the agreement signed between the Gouvernement du Québec and the former Ville de Nicolet on 26 October 1988 shall remain charged to all the taxable immovables in the sector made up of the territory of that former municipality.

17. The aliquot share payable to the Société québécoise d'assainissement des eaux under the agreement signed between the Gouvernement du Québec and the former Paroisse de Saint-Jean-Baptiste-de-Nicolet on 26 October 1988 shall remain charged to all the users served by the sewer system of that former municipality by means of a compensation rate that the new town fixes annually.

18. Any available balance of a loan by-law shall be used for paying the annual instalments in principal and interest of those loans or, if the securities were issued for a term shorter than that originally fixed, for reducing the balance of those loans. If the available balance is used for paying annual instalments of the loans, the rate of the tax imposed to pay the instalments shall be reduced so that the revenues from the tax be equal to the balance to be paid, less the available balance used.

19. For the first five complete fiscal years following the coming into force of this Order in Council, a general property tax credit shall be granted to all the taxable immovables located in the sector made up of the territory of the former Paroisse de Saint-Jean-Baptiste-de-Nicolet; the reduction of the general property tax rate related to that credit shall be calculated by dividing the following amounts by the total of the taxable assessment amount of the sector made up of the territory of that municipality, according to the assessment roll in effect annually:

— First year:	\$216 922;
— Second year:	\$212 454;
— Third year:	\$80 819;
— Fourth year:	\$98 694;
— Fifth year:	\$94 225.

20. For the first five complete fiscal years following the coming into force of this Order in Council, a general property tax credit shall be granted to all the taxable immovables located in the sector made up of the terri-

tory of the former Municipalité de Nicolet-Sud; the reduction of the general property tax rate related to that credit shall be calculated by dividing the following amounts by the total of the taxable assessment amount of the sector made up of the territory of that municipality, according to the assessment roll in effect annually:

— First year:	\$76 193;
— Second year:	\$76 492;
— Third year:	\$47 492;
— Fourth year:	\$51 055;
— Fifth year:	\$52 968.

21. Any debt or gain that may result from legal proceedings, for an act performed by a former municipality, shall be charged or credited to all the taxable immovables in the sector made up of the territory of that former municipality.

22. A municipal housing bureau is incorporated under the name of "Office municipal d'habitation de Nicolet".

That municipal bureau shall succeed to the municipal housing bureau of the former Ville de Nicolet, which is dissolved. The third and fourth paragraphs of section 58 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8), amended by section 273 of chapter 40 of the Statutes of 1999, shall apply to the municipal housing bureau of the new town as if it had been incorporated by letters patent under section 57 of that Act also amended by section 273. The members of the bureau shall be the members of the municipal housing bureau of the former Ville de Nicolet.

23. All the movable and immovable property belonging to each of the former municipalities shall become the property of the new town.

24. The second sentence of the second paragraph and the third and fourth paragraphs of section 126, the second paragraph of section 127, sections 128 to 133, the second and third paragraphs of section 134 and sections 135 to 137 of the Act respecting land use planning and development (R.S.Q., c. A-19.1) do not apply to a by-law adopted by the new town in order to replace all the zoning and subdivision by-laws applicable in its territory by, respectively, a new zoning by-law and a new subdivision by-law applicable to the whole territory of the new town, provided that such a by-law comes into force within four years of the coming into force of this Order in Council.

Such a by-law must be approved, in accordance with the Act respecting elections and referendums in municipalities, by the qualified voters of the whole territory of the new town.

25. This Order in Council comes into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

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OFFICIAL DESCRIPTION OF THE LIMITS OF THE TERRITORY OF THE NEW VILLE DE NICOLET, IN MUNICIPALITÉ RÉGIONALE DE COMTÉ DE NICOLET-YAMASKA

The current territory of Municipalité de Nicolet-Sud, Paroisse de Saint-Jean-Baptiste-de-Nicolet and Ville de Nicolet, in Municipalité régionale de comté de Nicolet-Yamaska, comprising in reference to the cadastre of Paroisse de Saint-Jean-Baptiste-de-Nicolet, the lots, blocks (beach and deep water lots) or parts of lots and their present and future subdivisions, as well as the roads, routes, streets, railway right-of-way (not shown on the original cadastre), islands, islets, lakes, watercourses or parts thereof, the whole within the limits described hereafter, namely: starting from the meeting point with the centre line of the St. Lawrence River and the northwesterly extension of the dividing line between the cadastres of the parishes of Saint-Jean-Baptiste-de-Nicolet and Saint-Grégoire; thence, successively, the following lines and demarcations: southeasterly, the said extension to the right shore of the St. Lawrence River (high water mark), a broken line bordering to the southwest lots 107 and 108 of the cadastre of Paroisse de Saint-Grégoire and Route du Petit-Bois (now the new Route 132) and part of the dividing line between the cadastres of the parishes of Saint-Jean-Baptiste-de-Nicolet and Saint-Grégoire to the apex of the eastern angle of lot 75 of that first cadastre, that line crossing secondary roads, the railway and watercourses that it meets; southwesterly, part of the dividing line between the cadastres of the parishes of Saint-Jean-Baptiste-de-Nicolet and Sainte-Monique and its extension to the centre line of Rivière Nicolet Nord-Est, that line crossing watercourses, a secondary route and Route 259 that it meets; southerly, the centre line of the said river upstream to the northeasterly extension of the dividing line between the cadastres of the parishes of Saint-Jean-Baptiste-de-Nicolet and Sainte-Monique; southwesterly, the said extension and part of the dividing line between the cadastres and its extension to the centre line of Rivière Nicolet Sud-Ouest, that line crossing a secondary road that it meets; in a general southerly direction, the centre line of the said river upstream to the southeasterly extension of the dividing line between the cadastres of the parishes of Saint-Jean-Baptiste-de-Nicolet and Saint-Antoine-de-la-Baie du-Fèvre; northwesterly, the said extension and the said dividing line between the cadastres and its extension to the centre line

of the St. Lawrence River, that line crossing watercourses, secondary roads, the railway and Route 132 that it meets; finally, in a general northeasterly direction, the centre line of the said river downstream to the starting point; the said limits define the territory of the new Ville de Nicolet.

Ministère des Ressources naturelles  
Service de l'arpentage  
Charlesbourg, 18 June 1998

Prepared by: JEAN-PIERRE LACROIX,  
*Land surveyor*

N-146/1

4013

## Index Statutory Instruments

Abbreviations: **A**: Abrogated, **N**: New, **M**: Modified

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Farm Income Stabilization Insurance Scheme . . . . . (An Act respecting farm income stabilization insurance Scheme, R.S.Q., c. A-31)	5873	M
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Fuel Tax Act — Various regulations of a fiscal nature . . . . . (R.S.Q., c. T-1)	5885	M
Labour relations vocational training and manpower management in the construction industry, An Act respecting... — Commission de la construction du Québec — Levy . . . . .	5909	N
Labour standards . . . . . (An Act respecting labour standards, R.S.Q., c. N-1.1)	5909	M
Labour standards, An Act respecting... — Labour standards . . . . . (R.S.Q., c. N-1.1)	5909	M
List of Bills sanctioned (13 December 2000) . . . . .	5869	
Ministère du Revenu, An Act respecting the... — Various regulations of a fiscal nature . . . . . (R.S.Q., c. M-31)	5885	M
Municipal territorial organization, An Act respecting... — Amalgamation of Ville de Nicolet, Municipalité de Nicolet-Sud and Paroisse de Saint-Jean-Baptiste-de-Nicolet . . . . . (R.S.Q., c. O-9)	5923	
Québec Pension Plan, An Act respecting the... — Various regulations of a fiscal nature . . . . . (R.S.Q., c. R-9)	5885	M
Québec sales tax, An Act respecting the... — Various regulations of a fiscal nature . . . . . (R.S.Q., c. T-0.1)	5885	M
Régie de l'assurance maladie du Québec, An Act respecting the... — Various regulations of a fiscal nature . . . . . (R.S.Q., c. R-5)	5885	M

Road signs ..... (Regulation to amend the Regulation respecting road signs, R.S.Q., c. R-18.1)	5911	M
Road signs, Regulation to amend the Regulation respecting... — Road signs .... (R.S.Q., c. R-18.1)	5911	M
Taxation Act — Various regulations of a fiscal nature ..... (R.S.Q., c. I-3)	5885	M
Threatened or vulnerable species and their habitats ..... (An Act respecting threatened or vulnerable species, R.S.Q., c. E-12.01)	5917	Draft
Threatened or vulnerable species, An Act respecting... — Threatened or vulnerable species and their habitats ..... (R.S.Q., c. E-12.01)	5917	Draft
Tobacco Tax Act — Various regulations of a fiscal nature ..... (R.S.Q., c. I-2)	5885	M
Various regulations of a fiscal nature ..... (An Act respecting the Ministère du Revenu, R.S.Q., c. M-31)	5885	M
Various regulations of a fiscal nature ..... (An Act respecting the Québec Pension Plan, R.S.Q., c. R-9)	5885	M
Various regulations of a fiscal nature ..... (An Act respecting the Québec sales tax, R.S.Q., c. T-0.1)	5885	M
Various regulations of a fiscal nature ..... (An Act respecting the Régie de l'assurance maladie du Québec, R.S.Q., c. R-5)	5885	M
Various regulations of a fiscal nature ..... (Tobacco Tax Act, R.S.Q., c. I-2)	5885	M
Various regulations of a fiscal nature ..... (Fuel Tax Act, R.S.Q., c. T-1)	5885	M
Various regulations of a fiscal nature ..... (Taxation Act, R.S.Q., c. I-3)	5885	M
Wildlife habitats ..... (An Act respecting the conservation and development of wildlife, R.S.Q., c. C-61.1)	5918	Draft