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## **Summary**

Table of Contents  
Regulations and other acts  
Treasury Board  
Index

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**Table of Contents****Page**

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**Regulations and other acts**

---

1138-2006	Application of rules of conduct to used automobile merchants . . . . .	4083
1144-2006	Owners and operators of heavy vehicles, An Act respecting... — Regulation (Amend.) . . . . .	4085
1149-2006	Various regulations of a fiscal nature (Amend.) . . . . .	4087
	Securities Act — Concordant regulations to Regulation 51-102 respecting continuous disclosure informations (Amend.) . . . . .	4146
	Securities Act — Regulation 51-102 respecting continuous disclosure informations (Amend.) . . . . .	4125

---

**Treasury Board**

---

204566	Government and Public Employees Retirement Plan, An Act respecting the... — Amendments to Schedules I and II.1 — Pension Plan of Management Personnel, An Act respecting the... — Amendment to Schedule II . . . . .	4153
--------	--	------



## Regulations and other acts

Gouvernement du Québec

### **O.C. 1138-2006**, 12 December 2006

Consumer Protection Act  
(R.S.Q., c. P-40.1)

Application of rules of conduct to used automobile merchants

WHEREAS, under section 314 of the Consumer Protection Act (R.S.Q., c. P-40.1), the president of the Office de la protection du consommateur may accept a voluntary undertaking from a person with the object of governing the relations between a merchant, or group of merchants, and consumers;

WHEREAS, under section 315.1 of the Act, the Government may, by order and with or without modification, extend the application of a voluntary undertaking made under section 314 of the Act to all merchants in the same sector of activity, for all or part of the territory of Québec;

WHEREAS over 1,100 used automobile merchants have signed a voluntary undertaking to comply with the rules of conduct in the used automobile trade;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), notice was given in Part 2 of the *Gazette officielle du Québec* of 28 December 2005 that the Government could extend the application of the voluntary undertaking to all used automobile merchants in Québec on the expiry of 45 days following that publication;

WHEREAS comments have been made;

WHEREAS it is advisable that the application of the voluntary undertaking be extended, with amendments, to all used automobile merchants, for all the territory of Québec;

IT IS ORDERED, therefore, on the proposal of the Minister of Justice, who is responsible for consumer protection:

THAT the application of the provisions to be complied with by all used automobile merchants, attached as a Schedule to this Order in Council, be extended to all used automobile merchants, for all the territory of Québec;

THAT this Order in Council come into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

### **SCHEDULE**

Consumer Protection Act  
(R.S.Q., c. P-40.1, s. 315.1)

#### **PROVISIONS TO BE COMPLIED WITH BY ALL USED AUTOMOBILE MERCHANTS**

1. Advertise only the used automobiles available and ready for sale or long-term lease at the time the advertisement order is placed. In the advertisement, the merchant undertakes to indicate the number of automobiles advertised in the merchant's possession at the time the advertisement order is placed;

2. State in its advertisements and post in its establishments a selling price, or a retail value if a long-term lease is offered, that includes all costs other than the Québec Sales Tax (QST) and the Goods and Services Tax (GST) to be paid on the purchase of the used automobile. The selling price or the retail value, excluding taxes, may be increased only if goods or services are added at the consumer's request and only for an amount equal to the price of added goods or services;

3. State in a predominant manner, in all advertising of a used automobile, the selling price or retail value, excluding the Québec Sales Tax (QST) and the Goods and Services Tax (GST), and the number of kilometres actually travelled;

4. State, if the merchant advertises used automobiles for sale or long-term lease by lot, the highest asking price, excluding the Québec Sales Tax (QST) and the Goods and Services Tax (GST), or, as applicable, the highest asking retail value among all the automobiles in the lot. The price or retail value must be in characters as large and visible as any other price or retail value advertised for any other automobile in the lot;

5. State the highest number of kilometres actually travelled among all the automobiles in a lot, if the merchant advertises used automobiles for sale or long-term

lease by lot. That number must be in characters as large and visible as the number shown for any other automobile in the lot;

6. Not use, in connection with the used automobile trade, the terms “wholesaler” or “auction” or the expression “seizure liquidation”, unless the merchant can show that

(a) it represents the merchant’s main commercial activity;

(b) the merchant stated at the time of the representations made to the consumer that the merchant does not usually act as a wholesaler, auctioneer or liquidator, and was not advertising such an activity, or that those facts are clearly evident from the representations and context in which the representations were made; or

(c) the term “auction” or the expression “seizure liquidation” was used to advertise the holding of an auction or a seizure liquidation at the date, time and place stated in the advertisement;

7. Not use expressions such as “Factory returns” or “Direct from the factory” or an expression in which “manufacturer”, “automobile-maker” or “car-maker” is substituted for “factory”, unless the merchant is able to prove that claim;

8. Not make representations that may reasonably lead consumers to believe that an auction is to be held, in particular by using a sound or visual recording of a real or fictitious auction, unless it can be shown that

(a) the merchant is an auctioneer and it is the merchant’s main commercial activity;

(b) the merchant stated at the time of the representations made to the consumer that the merchant does not usually act as an auctioneer and was not advertising an auction, or that those facts are clearly evident from the representations and context in which the representations were made; or

(c) the merchant was advertising the holding of an auction, and the date, time and place of the auction are stated in the same representations;

9. Not include illegible text in advertising used automobiles or the used automobile trade;

10. Use, in advertising used automobiles, only a current photograph or video of the advertised automobile that is a true representation of the automobile for sale;

11. Allow consumers to road test any used automobile offered for sale or long-term lease;

12. Before the purchase or long-term lease of a used automobile, allow the consumer to have the automobile inspected by any technician of the consumer’s choice located at a reasonable distance from the merchant’s establishment. The merchant undertakes not to charge a fee and to allow the automobile to be driven to the place of inspection. Should the merchant not allow the automobile to be driven to the place of inspection, the merchant undertakes to bear the cost of transporting the automobile to that place;

13. Give the consumer, at any time and on request by the consumer, a copy of the contracts, the label and any other document relating to the sale or long-term lease of a used automobile, and documents relating to warranties and extended warranties offered;

14. Not disclose, elsewhere that at the merchant’s establishment, the last six digits of the identification numbers of the automobiles offered for sale or long-term lease;

15. State, in advertising the sale or long-term lease of a rebuilt automobile, that the advertised automobile is a rebuilt automobile, regardless of whether that fact must appear on the automobile’s registration certificate;

16. Reimburse the Office de la protection du consommateur for the costs of investigations or inspections made under the president’s authority pursuant to the president’s powers under the Consumer Protection Act (R.S.Q., c. P-40.1) to verify compliance with this voluntary undertaking, up to a maximum of

1. \$300 for a first investigation or inspection;

2. \$1,200 for a second investigation or inspection if made within six months of a notice given by the president stating that the first investigation or inspection revealed a breach of this voluntary undertaking.

### Exemptions

17. The merchant may be exempted from the requirements of sections 11 and 12 if a used automobile is unfit to be driven, is offered for sale to be rebuilt or is offered for sale for parts. The merchant must in such cases obtain an attestation, written in its entirety and signed by the consumer, stating that the consumer has been informed by the merchant that the automobile is unfit to be driven, that it is being sold to be rebuilt or that it is being sold for parts;

18. The merchant may be exempted from the requirement of section 11 and may refuse to allow the consumer to drive the automobile to have it inspected as provided in section 12, if the consumer cannot demonstrate to the merchant that he or she holds a valid driver's licence.

7904

Gouvernement du Québec

## O.C. 1144-2006, 12 December 2006

An Act respecting owners, operators and drivers of heavy vehicles  
(R.S.Q., c. P-30.3; 2005, c. 39)

### Regulation — Amendments

Regulation to amend the Regulation respecting the Act respecting owners, operators and drivers of heavy vehicles

WHEREAS, under section 4 of the Act respecting owners, operators and drivers of heavy vehicles (R.S.Q., c. P-30.3), the Government may, by regulation, exempt any group or any class of persons it determines from the requirement to be registered in the Registre des propriétaires et des exploitants de véhicules lourds;

WHEREAS, under section 42.3 of that Act, made by section 23 of chapter 39 of the Statutes of 2005, the Government may, by regulation, formulate rules for applying the means that can be used for the purposes of the first paragraph of that section in the situations it determines;

WHEREAS, under section 53 of chapter 39 of the Statutes of 2005, the first regulation to amend the Regulation respecting the Act respecting owners, operators and drivers of heavy vehicles after 1 January 2006 is exempt from the publication requirement set out in section 8 of the Regulations Act (R.S.Q., c. R-18.1);

WHEREAS it is expedient to make the Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of Transport and Minister responsible for the Capitale-Nationale region:

THAT the Regulation to amend the Regulation respecting the Act respecting owners, operators and drivers of heavy vehicles, attached to this Order in Council, be made.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Regulation respecting the Act respecting owners, operators and drivers of heavy vehicles\*

An Act respecting owners, operators and drivers of heavy vehicles  
(R.S.Q., c. P-30.3, ss. 4 and 42.3; 2005, c. 39, s. 23)

**1.** The Regulation respecting the Act respecting owners, operators and drivers of heavy vehicles is amended by inserting the following before section 1:

### “DIVISION I EXEMPTIONS”.

**2.** Section 1 is amended

(1) by replacing paragraph 1 by the following:

“(1) an owner and operator using a heavy vehicle required by an emergency service or in the case of a major disaster or a minor disaster within the meaning of section 2 of the Civil Protection Act (R.S.Q., c. S-2.3);”;

(2) by replacing paragraph 5 by the following:

“(5) an owner and operator using a heavy vehicle only in a municipality or territory listed in Schedule 1.”.

**3.** Section 2 is amended

(1) by replacing “except those on which safety marks must be displayed in accordance with Division V of the Transportation of Dangerous Substances Regulation, made by Order in Council 674-88 dated 4 May 1988, as it reads at the time of its application and except those carrying dangerous substances in containers of 454 litres or over” in paragraph 2 by “except combinations that require the display of safety marks in accordance with Division IV of the Transportation of Dangerous Substances Regulation made by Order in Council 866-2002 dated 10 July 2002”;

(2) by replacing “in accordance with Division V of the Transportation of Dangerous Substances Regulation, except minibuses, tow trucks and vehicles carrying dangerous substances in containers of 454 litres or over” in paragraph 4 by “in accordance with Division IV of the Transportation of Dangerous Substances Regulation”;

\* The Regulation respecting the Act respecting owners, operators and drivers of heavy vehicles, made by Order in Council 986-98 dated 21 July 1998 (1998, *G.O.* 2, 3303), has been amended once by the regulation made by Order in Council 1197-99 dated 20 October 1999 (1999, *G.O.* 2, 3750).

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

“(6) motorized road vehicles used by the holder of a taxi owner’s permit.”.

**4.** The following is inserted after section 2:

**“DIVISION II  
MEANS USED FOR OPERATOR IDENTIFICATION**

**2.1.** The means used for operator identification referred to in the first paragraph of section 42.3 of the Act respecting owners, operators and drivers of heavy vehicles, enacted by section 23 of chapter 39 of the Statutes of 2005, must be used in the following order:

(1) a shipping document that meets the provisions of sections 3 and 4 of the Regulation respecting the requirements applicable to shipping documents, leasing contracts and contracts for services made by Order in Council 61-2001 dated 24 January 2001 must first be used;

(2) failing a shipping document, any other trip-document that allows the driver to carry out transportation may be used;

(3) failing a trip-document, a daily log referred to in section 519.10 of the Highway Safety Code may be used and, after the coming into force of section 33 of chapter 39 of the Statutes of 2005, a circle-check report referred to in section 519.3 of the Code may be used failing a daily log.

Despite the first paragraph, in the case of a bus or minibus, a daily log must be used or, failing a daily log, a circle-check report referred to in subparagraph 3 of the first paragraph.

**DIVISION III  
FEES”.**

**5.** The following Schedule is added at the end:

**“SCHEDULE I  
(s. 1, par. 5)**

**LIST OF MUNICIPALITIES OR TERRITORIES**

- Akulivik (Nord-du-Québec)
- Aupaluk (Nord-du-Québec)
- Baie-des-Moutons (Côte-Nord)
- Blanc-Sablon (Côte-Nord)
- Brador Bay (Côte-Nord)
- Cann (Mauricie)
- Casey (Mauricie)

- Chevery (Côte-Nord)
- Chisasibi (Nord-du-Québec)
- Clova (Mauricie)
- Deception Bay (Nord-du-Québec)
- Eastmain (Nord-du-Québec)
- Etamamiou (Côte-Nord)
- Harrington Harbour (Côte-Nord)
- Hibbard (Mauricie)
- Hunter’s Point (Abitibi-Témiscamingue)
- Île aux Lièvres (Bas-Saint-Laurent)
- Île-d’Entrée (Îles-de-la-Madeleine)
- Île du Bic (Bas-Saint-Laurent)
- Île Saint-Barnabé (Bas-Saint-Laurent)
- Inukjuak (Nord-du-Québec)
- Ivujivik (Nord-du-Québec)
- Kangiqsujuaq (Nord-du-Québec)
- Kangisualujjuaq (Nord-du-Québec)
- Kangirsuk (Nord-du-Québec)
- Kawawachikamach (Nord-du-Québec)
- Kegaska (Nord-du-Québec)
- Keyano (Nord-du-Québec)
- Kiggaluk (Nord-du-Québec)
- Killiniq (Nord-du-Québec)
- Kitcisakik (Abitibi-Témiscamingue)
- Kuujjuaq (Nord-du-Québec)
- Kuujuarapik (Nord-du-Québec)
- Lac-John (Côte-Nord)
- Lac-Rapide (Outaouais)
- Langlade (Abitibi-Témiscamingue)
- La Romaine (Côte-Nord)
- La Tabatière (Côte-Nord)
- Lourdes-de-Blanc-Sablon (Côte-Nord)
- Manawan (Lanaudière)
- Matimekosh (Côte-Nord)
- Middle Bay (Côte-Nord)
- Monet (Abitibi-Témiscamingue)
- Musquaro (Côte-Nord)
- Nitchequon (Nord-du-Québec)
- Notre-Dame-des-Sept-Douleurs (île Verte) (Bas-Saint-Laurent)
- Obedjiwan (Mauricie)
- Oskelaneao River (Mauricie)
- Oujé-Bougoumou (Nord-du-Québec)
- Pakuashipi (Côte-Nord)
- Port-Menier (île d’Anticosti) (Côte-Nord)
- Poste de la Baleine (Nord-du-Québec)
- Purtuniqu (Nord-du-Québec)
- Puvirnituk (Nord-du-Québec)
- Quaqtaq (Nord-du-Québec)
- Radisson (Nord-du-Québec)
- Rivière-Saint-Paul (Côte-Nord)
- Saint-Antoine-de-l’Isle-aux-Grues (Chaudière-Appalaches)
- Saint-Augustin (Basse-Côte-Nord)
- Sakami (Nord-du-Québec)
- Salluit (Nord-du-Québec)

- Sanmaur (Mauricie)
- Schefferville (Côte-Nord)
- Tasiujaq (Nord-du-Québec)
- Tête-à-la-Baleine (Côte-Nord)
- Umiujaq (Nord-du-Québec)
- Vandry (Mauricie)
- Vieux-Fort (Côte-Nord)
- Waskaganish (Nord-du-Québec)
- Wemotaci (Mauricie)
- Whapmagoostui (Nord-du-Québec)
- Windigo (Mauricie)
- Wolf Bay (Côte-Nord)”.

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

7902

Gouvernement du Québec

## O.C. 1149-2006, 12 December 2006

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 Québec Pension Plan  
(R.S.Q., c. R-9)

An Act respecting the Québec sales tax  
(R.S.Q., c. T-0.1; 2006, c. 31)

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

### Various regulations of a fiscal nature — Amendments

Various regulations to amend regulations of a fiscal nature

WHEREAS, under subparagraphs *e*, *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 establish classes of property for the purposes of section 130 of the Act, 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 the 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 the Act;

WHEREAS, under the second paragraph of section 31 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine that a refund owing to a person by reason of the application of a fiscal law may also be allocated to the payment of any amount for which that person is in debt to the State under an Act other than a fiscal law;

WHEREAS the Commission d'accès à l'information gave its opinion on that measure on 15 November 2006;

WHEREAS, under the first paragraph of section 96 of that Act, the Government may make regulations, in particular to prescribe the measures required to carry out that Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, the persons referred to in the first paragraph;

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 by Title III of that Act is to be prescribed;

WHEREAS, under the first paragraph of section 541.47 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), for the purposes of an agreement referred to in section 541.45 of that Act, the Government may make regulations to enact any provision necessary to give effect to the agreement and its amendments, specify the provisions of that Act that do not apply and take any other measures necessary to implement the agreement and its amendments;

WHEREAS, under the first paragraph of section 677 of that Act, amended by section 112 of chapter 31 of the Statutes of 2006, the Government may make regulations to prescribe the measures required for the purposes of that Act;

WHEREAS subparagraph *q* of the first paragraph of section 1 of the Fuel Tax Act (R.S.Q., c. T-1) provides that “regulation” means any regulation made by the Government under that Act;

WHEREAS the second paragraph of section 10.2 of that Act provides that the Government may make regulations to define “Indian”, for the purposes of that section;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1), the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1), the Regulation respecting the Québec sales tax (Order in Council 1607-92 dated 4 November 1992) and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1), primarily to give effect to the fiscal measures introduced into the Taxation Act, the Act respecting the Ministère du Revenu, the Act respecting the Québec sales tax and the Fuel Tax Act by chapter 14 of the Statutes of 1997 and by chapters 23 and 38 of the Statutes of 2005, announced by the Minister of Finance in the Budget Speeches delivered on 9 May 1996, 30 March 2004, 21 April 2005 and 23 March 2006 and in the Information Bulletins published by the Ministère des Finances, in particular on 11 October 2002, 12 November 2004, 22 December 2004, 2 June 2005, 22 June 2005 and 19 December 2005;

WHEREAS it is expedient to update the delegations of signature to reflect the changes that have occurred in certain fiscal laws and in the administrative structure of the Ministère du Revenu;

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 (Order in Council 1799-90 dated 19 December 1990) to include the COSPAS-SARSAT Programme as a body benefiting from tax exemptions under the Regulation, in accordance with Décret 144-2006 dated 15 March 2006;

WHEREAS it is expedient to amend the Regulation respecting the Québec sales tax to take into account the municipalities reconstituted on 1 January 2006 pursuant to section 123 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., c. E-20.001) and the Orders in Council enacting the reconstitution of those municipalities;

WHEREAS it is expedient, with a view to more efficient application of the Taxation Act, the Act respecting the Ministère du Revenu, the Act respecting the Québec Pension Plan and the Act respecting the Québec sales tax, to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2), the Regulation respecting the Québec sales tax and the Regulation to amend the Regulation respecting fiscal administration (Order in Council 1282-2003 dated 3 December 2003) to make technical and consequential amendments;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the Taxation Act (Order in Council 1466-98 dated 27 November 1998) to change a date of application relating to provisions revoked by that Regulation;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the Québec sales tax (Order in Council 1249-2005 dated 14 December 2005) to reflect the name change of certain territorial entities and the amalgamation of certain others;

WHEREAS, under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published as provided for in 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 Regulations warrants the absence of prior publication and such coming into force;

WHEREAS section 27 of that Act provides that the 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 the second paragraph of section 1086 of the Taxation Act, the regulations made under the Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein and they may also, 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 section 97 of the Act respecting the Ministère du Revenu, every regulation made under that Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; such a regulation may also, if it so provides, apply to a period prior to its publication;

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, a regulation made under Title III of that Act comes into force on the date of its publica-

tion in the *Gazette officielle du Québec* or on any later date fixed therein and may also, once published and where it so provides, take effect from a date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

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 section 56 of the Fuel Tax Act, every regulation made under that Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and may, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

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

THAT the Regulations attached to this Order in Council be made:

— 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 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;

— Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1466-98 dated 27 November 1998;

— Regulation to amend the Regulation to amend the Regulation respecting fiscal administration made by Order in Council 1282-2003 dated 3 December 2003;

— Regulation to amend the Regulation to amend the Regulation respecting the Québec sales tax made by Order in Council 1249-2005 dated 14 December 2005.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Regulation respecting the Taxation Act<sup>\*</sup>

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

**1.** (1) The Regulation respecting the Taxation Act is amended by inserting the following after section 1R5:

“**1R6.** For the purposes of the definition of “Canadian stock exchange” in section 1 of the Act, a prescribed Canadian stock exchange is a prescribed stock exchange in Canada listed in section 3200 of the Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

**1R7.** For the purposes of the definition of “foreign stock exchange” in section 1 of the Act, a prescribed foreign stock exchange is a prescribed stock exchange outside Canada listed in section 3201 of the Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

(2) Subsection 1, where it enacts section 1R6 of the Regulation, has effect from 26 November 1999 and, where it enacts section 1R7 of the Regulation, has effect from 24 June 2003.

**2.** (1) Section 41.1.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) 20 cents, except where paragraph *b* applies; or

(b) 17 cents, if the individual referred to in that section 41.1.1 is engaged principally in selling or leasing automobiles and an automobile is made available in the year to the individual or a person to whom the individual is related by the individual’s employer or a person to whom the individual’s employer is related.”

(2) Subsection 1 applies from the taxation year 2005.

<sup>\*</sup> The Regulation respecting the Taxation Act (R.R.Q. 1981, c. I-3, r.1) was last amended by the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 300-2006 dated 5 April 2006 (2006, *G.O.* 2, 1287). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2006, updated to 1 September 2006.

**3.** (1) Section 92.7R1 of the Regulation is replaced by the following:

“**92.7R1.** For the purposes of subparagraph *ix* of paragraph *a* of section 92.7 of the Act, a prescribed contract throughout a calendar year is a registered retirement savings plan or a registered retirement income fund, other than such a plan or fund to which a trust is a party, where the annuitant under the plan or fund is alive at any time in the year or was alive at any time in the preceding calendar year.”

(2) Subsection 1 has effect from 17 June 2005.

**4.** (1) Section 92.11R2 of the Regulation is amended by inserting the following after paragraph *b*:

“(b.1) an income-averaging annuity respecting income from artistic activities;”

(2) Subsection 1 applies from the taxation year 2004.

**5.** (1) Section 130R2 of the Regulation is amended

(1) by inserting the following after subparagraph *l* of subsection 1:

“(l.1) “data network infrastructure equipment” means network infrastructure equipment that controls, transfers, modulates or directs data, and that operates in support of telecommunications applications such as e-mail, instant messaging, audio- and video-over-Internet Protocol or Web browsing, Web searching and Web hosting, including data switches, multiplexers, routers, remote access servers, hubs, domain name servers and modems, but does not include

i. network equipment, other than radio network equipment, that operates in support of telecommunications applications, if the bandwidth made available by that equipment to a single end-user of the network is 64 kilobits per second or less in either direction;

ii. radio network equipment that operates in support of wireless telecommunications applications unless the equipment supports digital transmission on a radio channel;

iii. network equipment that operates in support of broadcast telecommunications applications and that is unidirectional;

iv. network equipment that is end-user equipment, including telephone sets, personal digital assistants and facsimile transmission devices;

v. equipment that is described in subparagraph *i* of paragraph 1 of Class 10 in Schedule B, subparagraph *p* of paragraph 2 of that Class or Class 45 in that Schedule;

vi. wires or cables, or similar property; and

vii. structures;”

(2) by replacing subparagraph *a* of subsection 8 by the following:

“(a) “Canadian” means a Canadian citizen within the meaning of the Citizenship Act (Revised Statutes of Canada, 1985, chapter C-29) or a permanent resident within the meaning of the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27);”

(3) by inserting the following definition before the definition of “digester gas” in subsection 11:

““bio-oil” means liquid fuel that is created from wood waste or plant residues using a thermo-chemical conversion process that takes place in the absence of oxygen;”

(4) by replacing the definition of “fossil fuel” in subsection 11 by the following:

““fossil fuel” means a fuel that is petroleum, natural gas or related hydrocarbons, basic oxygen furnace gas, blast furnace gas, coal, coal gas, coke, coke oven gas, lignite or peat;”

(5) by inserting the following definition before the definition of “bio-oil” in subsection 11:

““basic oxygen furnace gas” means the gas that is produced intermittently in a basic oxygen furnace of a steel mill by the chemical reaction of carbon in molten steel and pure oxygen;”

(6) by inserting the following definition after the definition of “bio-oil” in subsection 11:

““blast furnace gas” means the gas produced in a blast furnace of a steel mill, by the chemical reaction of carbon in the form of coke, coal or natural gas, the oxygen in air and iron ore;”

(7) by inserting the following definition after the definition of “municipal waste” in subsection 11:

““plant residue” means the residue of plants that would, but for its use in a system to convert biomass into bio-oil, be waste material, but does not include wood waste or waste that no longer has the chemical properties of the plants of which it is a residue;”

(8) by inserting the following after subsection 12:

“(12.1) For the purposes of subsection 12, a taxpayer’s system referred to in that subsection that has at any particular time operated in the manner required by subparagraph *c* of the first paragraph of Class 43.1 in Schedule B includes at any time after the particular time a property of another person or partnership if

(a) the property would reasonably be considered to be part of the taxpayer’s system were the property owned by the taxpayer;

(b) the property utilizes steam obtained from the taxpayer’s system primarily in an industrial process, other than the generation of electrical energy;

(c) the operation of the property is necessary for the taxpayer’s system to operate in the manner required by subparagraph *c* of the first paragraph of Class 43.1 in Schedule B; and

(d) at the time that the taxpayer’s system first became operational, the deficiency, failing or shutdown in the operation of the property could not reasonably have been anticipated by the taxpayer to occur within five years after that time.”.

(2) Paragraph 1 of subsection 1 has effect from 23 March 2004.

(3) Paragraph 2 of subsection 1 has effect from 28 June 2002.

(4) Paragraphs 3 and 7 of subsection 1 apply in respect of property acquired after 18 February 2003.

(5) Paragraphs 4 to 6 of subsection 1 apply in respect of property acquired after 31 December 2000.

(6) Paragraph 8 of subsection 1 applies in respect of property acquired after 21 February 1994.

**6.** (1) Section 130R6 of the Regulation is amended

(1) by inserting the following after paragraph *h*:

“(h.1) Class 8.1: 33 1/3%.”;

(2) by striking out “and” at the end of paragraph *z.3.1* and by replacing the period at the end of paragraph *z.4* by a semi-colon;

(3) by adding the following after paragraph *z.4*:

“(z.5) Class 45: 45%;

(z.6) Class 46: 30%.”.

(2) Paragraph 1 of subsection 1 has effect from 22 April 2005.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 23 March 2004.

**7.** (1) Section 130R42.1 of the Regulation is amended by inserting the following after subparagraph *i* of subparagraph *b* of the first paragraph:

“i.1. a property whose capital cost to the taxpayer does not exceed \$1,000,000 and that is general-purpose electronic data processing equipment and ancillary data processing equipment included in Class 45 in Schedule B;”.

(2) Subsection 1 has effect from 23 March 2004.

**8.** (1) Section 130R55.0.2 of the Regulation is replaced by the following:

“**130R55.0.2.** A taxpayer that, throughout the taxation year, is a common carrier owning and operating a railway may deduct, as additional allowance in respect of property for which a separate class is prescribed by any of sections 130R95.1, 130R95.2, 130R96.1 and 130R97.0.1, an amount not exceeding 3% in the case of section 130R95.1, 6% in the case of sections 130R95.2 and 130R96.1 or 5% in the case of section 130R97.0.1, of the undepreciated capital cost to the taxpayer of property of that class at the end of the taxation year, before any deduction under section 130R3 and this section for the year.”.

(2) Subsection 1 has effect from 28 February 2000.

**9.** (1) The Regulation is amended by inserting the following after section 130R58.1:

“**130R58.1.1.** In respect of a property that would otherwise be included in Class 7 in Schedule B under paragraph *h* of that Class and to which sections 130R55.0.1 and 130R95, or sections 130R55.0.2 and 130R95.2 would apply if Class 35 in that Schedule applied to the property, a taxpayer may elect to include the property in Class 35 if the taxpayer so elects by letter attached to the taxpayer’s fiscal return for the taxation year in which the property was acquired by the taxpayer, on or before the taxpayer’s filing-due date for that year.”.

(2) Subsection 1 has effect from 28 February 2000.

**10.** The heading of Division I.2 of Chapter IV of Title VI of the Regulation is replaced by the following:

“TRANSFER OF PROPERTY TO CLASS 8, 10 OR 43”.

**11.** (1) Section 130R95.1 of the Regulation is amended by inserting “and before 28 February 2000” after “6 December 1991”.

(2) Subsection 1 has effect from 28 February 2000.

**12.** (1) The Regulation is amended by inserting the following after section 130R95.1:

“**130R95.2.** A separate class is to be created for all property included in Class 35 in Schedule B acquired at a time after 27 February 2000 by a taxpayer that was at that time a common carrier that owned and operated a railway.”.

(2) Subsection 1 has effect from 28 February 2000.

**13.** (1) Section 130R98.9 of the Regulation is amended

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

“**130R98.9.** A separate class is to be created for one or more properties of a taxpayer acquired in a taxation year and included in the year in Class 8 in Schedule B, in respect of which the taxpayer has, by letter attached to the taxpayer’s fiscal return filed in accordance with sections 1000 to 1003 of the Act for that taxation year, elected that this section apply, where each of the properties has a capital cost to the taxpayer of at least \$400 and is”;

(2) by striking out paragraph *a*.

(2) Subsection 1 applies in respect of property acquired after 31 December 2004.

**14.** (1) The Regulation is amended by inserting the following after section 130R98.11:

“**130R98.12.** A separate class is to be created for one or more properties of a taxpayer that are a combustion turbine, including associated burners and compressors, included in Class 17 in Schedule B under subparagraph *i* of subparagraph *b* of the first paragraph of that Class if the taxpayer has, by letter attached to the taxpayer’s fiscal return filed in accordance with sections 1000 to 1003 of the Act for the taxation year in which the property or properties were acquired, elected that this section apply to the property or properties.”.

(2) Subsection 1 has effect from 28 February 2000. In addition, for the purposes of section 130R98.12 of the Regulation in respect of property or properties of a

taxpayer acquired in a taxation year that ends on or before 14 December 2005, the election provided for in that section in respect of the property or properties may also be made by the taxpayer by letter filed for that purpose with the Minister of Revenue not later than six months after the date of publication of this Regulation in the *Gazette officielle du Québec*.

**15.** (1) Section 133.2.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) the product of \$0.45 multiplied by the number of those kilometres, up to and including 5,000;

(b) the product of \$0.39 multiplied by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres driven after 31 December 2004.

**16.** Section 160R1 of the Regulation is replaced by the following:

“**160R1.** A taxpayer may deduct, under paragraph *c* of section 160 of the Act, the interest paid by the taxpayer to the extent that it relates to an amount paid to the taxpayer under

(a) an appropriation Act of the Parliament of Canada and on terms and conditions approved by the Treasury Board of Canada for the purpose of advancing or sustaining the technological capabilities of a Canadian industry; or

(b) the Northern Mineral Exploration Assistance Regulations made under an appropriation Act of the Parliament of Canada that provides for payments in respect of the Northern Mineral Grants Program.”.

**17.** Section 273R1 of the Regulation is replaced by the following:

“**273R1.** An individual makes the election referred to in paragraph *b* of section 273 of the Act by filing, with the individual’s fiscal return for the taxation year during which the individual disposed of land referred to in that section that included a property that was the individual’s principal residence, a letter stating that the individual so elects, describing the property with sufficient details to allow proper identification of the property designated as the individual’s principal residence and stating the number of taxation years ending after the time referred to in the first paragraph of section 271 of the Act during which the property was the individual’s principal residence while the individual was resident in Canada.”.

**18.** (1) Section 311R1 of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 2005. In addition, where section 311R1 of the Regulation applies to the taxation year 2004, it is to be read as follows:

“**311R1.** For the purposes of paragraph *k.1* of section 311 of the Act, prescribed compensation means

(a) compensation related to medical expenses incurred by or on behalf of the taxpayer; or

(b) compensation related to an amount referred to in section 37.0.4 of the Act.”.

**19.** (1) Sections 311R3 and 311R4 of the Regulation are revoked.

(2) Subsection 1 applies from the taxation year 2005.

**20.** (1) Section 336R6 of the Regulation is amended by inserting “, an income-averaging annuity respecting income from artistic activities” after “an income-averaging annuity contract”.

(2) Subsection 1 applies from the taxation year 2004.

**21.** (1) Section 359.1R7 of the Regulation is replaced by the following:

“**359.1R7.** For the purposes of the first paragraph of section 359.1 of the Act, a share that may be the subject of a stock savings plan described in section 965.2 of the Act or an SME growth stock plan described in section 965.56 of the Act is a prescribed share.”.

(2) Subsection 1 applies from the taxation year 2005.

**22.** Section 385R1 of the Regulation is replaced by the following:

“**385R1.** In computing a taxpayer’s Canadian exploration and development expenses, a taxpayer shall deduct an amount provided for in the first paragraph of section 385 of the Act to the extent that the amount is paid to the taxpayer

(a) after 31 December 1971 under the Northern Mineral Exploration Assistance Regulations made under an appropriation Act of the Parliament of Canada that provides for payments in respect of the Northern Mineral Grants Program; or

(b) pursuant to any agreement entered into between the taxpayer and Her Majesty in right of Canada under the Northern Mineral Grants Program or the Development Program of the Department of Indian Affairs and Northern Development of the Government of Canada, to the extent that the amount has been expended by the taxpayer as or on account of Canadian exploration and development expenses incurred by the taxpayer.”.

**23.** Sections 398R1 and 399R1 of the Regulation are replaced by the following:

“**398R1.** For the purposes of paragraph *c* of section 398 of the Act, the subsidy, grant or assistance referred to in that paragraph is that received under the Northern Mineral Exploration Assistance Regulations made under an appropriation Act of the Parliament of Canada that provides for payments in respect of the Northern Mineral Grants Program.

**399R1.** For the purposes of paragraph *c* of section 399 of the Act, in computing a taxpayer’s cumulative Canadian exploration expenses, a taxpayer shall deduct an amount provided for in that paragraph, to the extent that the amount has been expended by the taxpayer as or on account of Canadian exploration and development expenses incurred by the taxpayer and paid to the taxpayer

(a) under the Northern Mineral Exploration Assistance Regulations made under an appropriation Act of the Parliament of Canada that provides for payments in respect of the Northern Mineral Grants Program; or

(b) pursuant to any agreement entered into between the taxpayer and Her Majesty in right of Canada under the Northern Mineral Grants Program or the Development Program of the Department of Indian Affairs and Northern Development of the Government of Canada.”.

**24.** (1) Section 399.7R1 of the Regulation is amended

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

“(g) for a test wind turbine that is part of a wind farm project of the taxpayer.”;

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

“For the purposes of subparagraph *g* of the first paragraph, a test wind turbine means a fixed location device that is a wind energy conversion system and that is a test wind turbine within the meaning of paragraph 3 of section 1219 of the Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”;

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

“For the purposes of the first paragraph, a Canadian renewable and conservation expense includes an expense incurred by a taxpayer to acquire a fixed location device that is a wind energy conversion system only if the device is described in subparagraph *g* of the first paragraph.”.

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of expenses incurred after 25 July 2002. In addition, if a taxpayer has made a valid election in accordance with subsection 3 of section 2 of the Regulations Amending the Income Tax Regulations made by P.C. 2005-1510 dated 31 August 2005 under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and registered under SOR/2005-266, paragraphs 1 and 2 of subsection 1 also apply in respect of expenses incurred by the taxpayer after 5 December 1996 and before 26 July 2002; in those circumstances, the second paragraph of section 399.7R1 of the Regulation respecting the Taxation Act is, in respect of the expenses, to be read as follows:

“For the purposes of subparagraph *g* of the first paragraph, a test wind turbine means a fixed location device that is a wind energy conversion system and that is a test wind turbine, within the meaning of subsection 3 of section 1219 of the Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), as it reads in respect of expenses incurred after 5 December 1996 and before 26 July 2002.”.

(3) Paragraph 3 of subsection 1 applies in respect of expenses incurred after 8 April 2005.

**25.** (1) Section 487.0.2R1 of the Regulation is amended

(1) by replacing the period at the end of paragraph *m* by a semi-colon;

(2) by adding the following after paragraph *m*:

“(n) for the 2004 calendar year:

i. in the Province of British Columbia, the Regional District of Fort Nelson-Liard; and

ii. in the Province of Alberta, the Counties of Beaver, Camrose, Flagstaff, Paintearth, Starland and Stettler, the Municipal Districts of Acadia, Clear Hills, Fairview, Mackenzie and Northern Lights and Special Areas 2, 3 and 4.”.

(2) Subsection 1 has effect from 1 January 2004.

**26.** (1) Section 488R1 of the Regulation is amended

(1) by striking out paragraphs *f* to *h* and *j*;

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

“(z) an amount described in paragraph *g.4* or *g.5* of subsection 1 of section 81 of the Income Tax Act.”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 1997.

(3) Paragraph 2 of subsection 1 has effect from 25 November 2005.

**27.** (1) Section 570R3 of the Regulation is revoked.

(2) Subsection 1 has effect from 13 December 2005.

**28.** (1) Section 710R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 31 March 2004.

**29.** (1) Section 712R1 of the Regulation is amended by replacing paragraphs *d* and *d.1* by the following:

“(d) “organization”: a registered charitable organization, a registered national arts service organization, a recognized arts organization, a recognized political education organization, a registered Canadian amateur athletic association or a registered Québec amateur athletic association, as the case may be;

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

(2) Subsection 1 has effect from 31 March 2004.

**30.** Section 712R3 of the Regulation is amended by replacing “personally by” in the first paragraph by “by”.

**31.** (1) Section 752.0.10.1R3 of the Regulation is revoked.

(2) Subsection 1 has effect from 31 March 2004.

**32.** Section 752.0.10.1R4 of the Regulation is replaced by the following:

“**752.0.10.1R4.** For the purposes of subparagraph *g* of the definition of “total charitable gifts” in the first paragraph of section 752.0.10.1 of the Act, a foreign

university listed in Schedule C is a prescribed foreign university the student body of which ordinarily includes students from Canada.”.

**33.** (1) Section 752.0.10.3R1 of the Regulation is amended

(1) by replacing the words “provided for in section 752.0.10.1” and “provided for in that section 752.0.10.1”, wherever they appear in the definition of “donee” by, respectively, “in the first paragraph of section 752.0.10.1” and “in the first paragraph of that section 752.0.10.1”;

(2) by replacing the definition of “particular person” by the following:

““particular person” means a person or entity referred to in any of paragraphs *c.1*, *d* and *e.1* to *h* of the definition of “total charitable gifts” in the first paragraph of section 752.0.10.1 of the Act, a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association;”.

(2) Paragraph 2 of subsection 1 has effect from 31 March 2004.

**34.** Section 752.0.10.3R2 of the Regulation is amended by replacing “personally by” in the first paragraph by “by”.

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

“**771R5.1.** Where a corporation, other than a bank, 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, is to be determined without taking into account 75% of the portion of the salaries and wages and the gross revenue that is referred to in subparagraph 4 or 6 of the second paragraph of section 49 of the Act respecting international financial centres (R.S.Q., c. C-8.3) relating to the operations of the international financial centre, or of the net premiums attributable to the operations of the international financial centre.”.

(2) Subsection 1 applies to fiscal years or fiscal periods that begin after 30 March 2004.

**36.** Section 771R18 of the Regulation is amended in the French text by replacing “Sa Majesté aux droits du Canada” by “Sa Majesté du chef du Canada”.

**37.** (1) The Regulation is amended by inserting the following after section 771R38:

**“TITLE XX.1.2  
PRESCRIBED VENTURE CAPITAL  
CORPORATIONS**

**771.2.1.12R1.** For the purposes of section 771.2.1.12 of the Act, a prescribed venture capital corporation means a corporation referred to in section 21.19R1.”.

(2) Subsection 1 applies from the taxation year 2006.

**38.** (1) Section 818R51 of the Regulation is amended by replacing “the General Inspector of Financial Institutions” in subparagraph *ii* of paragraph *a* of the definition of “carrying value” by “the Autorité des marchés financiers”.

(2) Subsection 1 has effect from 1 February 2004.

**39.** (1) Section 818R73 of the Regulation is amended

(1) by inserting “(Statutes of Canada, 1991, chapter 47)” in paragraph *a* after “Insurance Companies Act”;

(2) by replacing “the General Inspector of Financial Institutions” in paragraph *b* by “the Autorité des marchés financiers”.

(2) Paragraph 2 of subsection 1 has effect from 1 February 2004.

**40.** (1) Section 825R4 of the Regulation is amended in the second paragraph

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

“(b) B is the value for the year of the aggregate of Canadian investment property, other than Canadian equity property and any property described in paragraph *i* of the definition of “Canadian investment property” in section 818R51, owned by the insurer at any time in the year;”;

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

“(e) E is the value for the year of the aggregate of Canadian investment property that is Canadian equity property, other than any property described in paragraph *i* of the definition of “Canadian investment property” in section 818R51, owned by the insurer at any time in the year;”;

(3) by replacing subparagraph *h* by the following:

“(h) H is the value for the year of the aggregate of foreign investment property, other than any property described in paragraph *e* of section 818R62, owned by the insurer at any time in the year;”.

(2) Subsection 1 applies to taxation years that end after 27 February 2004.

**41.** (1) Section 825R6 of the Regulation is amended in the second paragraph

(1) by replacing subparagraph *i* of subparagraph *a* by the following:

“i. the insurer’s gross investment income for the year derived from the particular property excluding taxable dividends that are or would be deductible in computing the insurer’s taxable income for the year under sections 738 to 745 or section 845 of the Act;”;

(2) by replacing “admissibles en déduction” in the French text of subparagraphs *iii* to *viii* of subparagraph *b* by “déductibles”;

(3) by replacing “admissible en déduction” in the French text of subparagraph *ix* of subparagraph *b* by “déductible”.

(2) Paragraph 1 of subsection 1 applies to taxation years that end after 31 December 2001.

**42.** (1) Section 840R1 of the Regulation is amended by replacing “the General Inspector of Financial Institutions” in paragraph *b* of the definition of “Superintendent of Financial Institutions” by “the Autorité des marchés financiers”.

(2) Subsection 1 has effect from 1 February 2004.

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

(1) by striking out paragraph *b*;

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

“(c) an educational program means a post-secondary level program lasting not less than three consecutive weeks, under which a participating student must devote not less than 10 hours per week to courses or to the program workload.”.

(2) Subsection 1 applies from the taxation year 2004.

**44.** (1) Chapter III of Title XXIV of the Regulation is revoked.

(2) Subsection 1 has effect from 17 June 2005.

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

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

“iii. may deduct from the employee’s tax otherwise payable for the year under section 752.0.14 of the Act, or that the employee would be entitled to deduct under that section if it were read without reference to paragraph *d* of that section;”;

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

“(f.0.1) a payment as a benefit under the Act respecting parental insurance (R.S.Q., c. A-29.011);”.

(2) Subsection 1 applies from the taxation year 2006.

**46.** (1) Section 1015R1.1 of the Regulation is amended by replacing subparagraphs *a* and *b* of the second paragraph by the following:

“(a) the aggregate of the amounts that were deductible under sections 62, 63, 63.1, 64 and 78 of the Act in computing the employee’s income for the preceding taxation year is of the amount of the commissions received by the employee during that last year; or

(b) the aggregate of the amounts that, according to the employee’s estimation, will be deductible under sections 62, 63, 63.1, 64 and 78 of the Act in computing the employee’s income for the year is of the total amount of the commissions that, according to the employee’s estimation, will be received by the employee during the year.”.

(2) Subsection 1 applies from the taxation year 2006.

**47.** (1) The Regulation is amended by inserting the following after section 1015R3.5:

“**1015R3.6.** Notwithstanding section 1015R3, an employer shall not make any deduction in respect of an amount determined under paragraph *d.1* of section 725 of the Act.”.

(2) Subsection 1 applies from the taxation year 2004.

**48.** (1) Section 1015R14.4 of the Regulation is amended by inserting “, section 62 of the Act respecting parental insurance (R.S.Q., c. A-29.011)” after “section 1015 of the Act”.

(2) Subsection 1 has effect from the taxation year 2006.

**49.** (1) Section 1029.8.1R0.2 of the Regulation is amended

(1) by replacing the period at the end of paragraph *z* by a semi-colon;

(2) by adding the following after paragraph *z*:

“(z.1) the Centre d’expérimentation et de développement en forêt boréale (CEDFOB).”.

(2) Subsection 1 applies in respect of scientific research and experimental development carried out after 7 October 2004 under an eligible research contract entered into after that date.

**50.** (1) The Regulation is amended by inserting the following after section 1029.8.9.0.1R1:

“**1029.8.9.0.2.2R1.** For the purposes of paragraph *a* of section 1029.8.9.0.2.2 of the Act, an expenditure described in section 230R1 or 230R2 is a prescribed expenditure.”.

(2) Subsection 1 applies in respect of expenditures incurred after 12 December 2003 for scientific research and experimental development carried out after that date, in relation to work carried out after that date.

**51.** (1) Section 1029.8.21.17R1 of the Regulation is amended

(1) by striking out paragraph *a.3*;

(2) by inserting the following after paragraph *i.1*:

“(i.2) the Centre d’expérimentation et de développement en forêt boréale (CEDFOB).”.

(2) Subsection 1 applies in respect of qualified expenditures incurred after 7 October 2004 in relation to goods or services offered after that date.

**52.** (1) Section 1029.8.34R2 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years for which a corporation first files with the Minister of Revenue, after 11 December 2003, the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.35 of the Taxation Act (R.S.Q., c. I-3).

**53.** (1) Section 1029.8.36.0.17R1 of the Regulation is amended

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

“**1029.8.36.0.17R1.** For the purposes of paragraph *a* of the definition of “eligible facility” in the first paragraph of section 1029.8.36.0.17 of the Act, a prescribed specialized facility is, as the case may be,

(*a*) if the biotechnology development centre is that of Laval,

i. a specialized facility of the Centre québécois d’innovation en biotechnologie that is situated in that biotechnology development centre,

ii. a specialized facility of the Institut national de la recherche scientifique (INRS) that is situated in the City of Biotechnology and Human Health of Metropolitan Montréal;”;

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

“i. the chemistry and biology laboratories of the department of chemistry and biology at the Cégep de Lévis-Lauzon that are situated in Lévis, or

ii. a specialized facility of TRANS BIO TECH Centre collégial de transfert en biotechnologies that is situated in Lévis;”;

(3) by replacing subparagraphs *i* to *iii* of paragraph *c* by the following:

“i. a specialized facility of the Food Research and Development Centre that is situated in Saint-Hyacinthe,

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

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

(4) by replacing subparagraphs *i* and *ii* of paragraph *d* by the following:

“i. a specialized facility of the Clinical Research Centre at the Centre hospitalier universitaire de Sherbrooke that is situated on the site of that hospital centre, or

ii. a specialized facility in the faculty of medicine at Université de Sherbrooke that is situated on the East campus of that university.”;

(5) by adding the following paragraph:

“For the purposes of this section, “City of Biotechnology and Human Health of Metropolitan Montréal” means a site in the territory of Ville de Laval established by the Minister of Finance as the City of Biotechnology and Human Health of Metropolitan Montréal.”.

(2) Subsection 1 has effect from 30 March 2001. However, where the first paragraph of section 1029.8.36.0.17R1 of the Regulation applies

(1) before 19 March 2002, it is to be read as follows:

“**1029.8.36.0.17R1.** For the purposes of paragraph *a* of the definition of “eligible facility” in the first paragraph of section 1029.8.36.0.17 of the Act, a prescribed specialized facility is a specialized facility of the Institut national de la recherche scientifique (INRS) that is situated in the City of Biotechnology and Human Health of Metropolitan Montréal.”;

(2) between 18 March 2002 and 11 July 2002, it is to be read without reference to paragraphs *b* and *c*;

(3) between 18 March 2002 and 31 March 2004, paragraph *a* is to be read as follows:

“(a) if the biotechnology development centre is that of Laval, a specialized facility of the Institut national de la recherche scientifique (INRS) that is situated in the City of Biotechnology and Human Health of Metropolitan Montréal.”;

**54.** (1) Section 1029.8.67R1 of the Regulation is amended by adding “, except the contribution fixed for the spring or fall break” after “school day care”.

(2) Subsection 1 applies from the 2006-2007 school year.

**55.** (1) The Regulation is amended by inserting the following after section 1054R2:

“**1055.1R1.** An election under section 1055.1 of the Act shall be made by the legal representative of a deceased taxpayer by filing with the Minister a return from the legal representative setting out the following:

(a) the amount of the benefit referred to in the portion of paragraph *a* of that section 1055.1 before subparagraph *i*;

(b) the value of the right referred to in subparagraph *i* of paragraph *a* of that section 1055.1, and the amount paid by the taxpayer for the right;

(c) the amount referred to in subparagraph *ii* of paragraph *a* of that section 1055.1 that has been deducted in computing the taxpayer’s taxable income; and

(d) the amount of the loss referred to in paragraph *b* of that section 1055.1.

**1055.1R2.** The return referred to in section 1055.1R1 shall be filed on or before the day that is the later of

(a) the filing due-date that applies to the taxpayer for the taxation year of the taxpayer’s death; and

(b) the filing due-date that applies to the first taxation year of the deceased taxpayer’s succession.”.

(2) Subsection 1 applies in respect of deaths occurring after 13 July 1990. However, where section 1055.1R2 of the Regulation applies before 1 January 1994, paragraphs *a* and *b* of that section are to be read as follows:

“(a) the last day provided by the Act for the filing of a return that the legal representative of a deceased taxpayer is required or has elected to file under the Act in respect of the income of that deceased taxpayer for the taxation year in which the taxpayer died; and

(b) the day the fiscal return for the first taxation year of the deceased taxpayer’s succession is required to be filed under subparagraph *d* of paragraph 2 of section 1000 of the Act.”.

(3) In addition, the return referred to in section 1055.1R1 of the Regulation is deemed to have been filed within the time prescribed in section 1055.1R2 of the Regulation if it is filed on or before the day that is 180 days after the day on which this Regulation is published in the *Gazette officielle du Québec*.

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

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

“(a) in section 21.4.2, the first paragraph of section 87.4, section 92.12, the first paragraph of section 93.9, subsection 2 of section 96, any of sections 101.6, 110.1, 180 to 182, 257.2, 279, 280.3, 284, 286.1 and 299, any of paragraphs *c*, *d* and *e* of section 418.23 or 418.24, any of sections 442, 444, 450, 453, 454 and 470, paragraph *a* of section 485.21, section 499 or 502, paragraph *f* of section 578.1, section 656.4 or 659, paragraph *d* of section 785.2, paragraph *a* or *c* of section 785.2.2, paragraph *a* or *d* of section 785.2.3 or any of sections 785.2.4, 851.28, 935.7, 1054 and 1055.1 of the Act.”;

(2) by replacing subparagraph *a* of the second paragraph by the following:

“(a) a reference to section 92.12 or 499 of the Act is a reference to that section as it read before its revocation;”.

(2) Paragraph 1 of subsection 1,

(1) where it inserts a reference to sections 21.4.2, 92.12, 470 and 1055.1 of the Taxation Act (R.S.Q., c. I-3) and to the first paragraph of section 93.9 of that Act, and where it strikes out the reference to the second paragraph of section 242 of that Act, to sections 243, 477 and 737.8 of that Act and to subparagraph *ii* of paragraph *b* of section 785.2 of that Act, has effect from 18 May 2005;

(2) where it inserts a reference to the first paragraph of section 87.4 of that Act, has effect from 29 June 2005; and

(3) where it inserts a reference to paragraphs *a* and *c* of section 785.2.2 of that Act, to paragraphs *a* and *d* of section 785.2.3 of that Act and to section 785.2.4 of that Act, applies in respect of a change in residence that occurs after 1 October 1996.

(3) Paragraph 2 of subsection 1 has effect from 18 May 2005.

**57.** (1) Section 1063R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 31 March 2004.

**58.** (1) Section 1086R3 of the Regulation is amended by replacing the fourth paragraph by the following:

“Where a payment or transfer of property of a registered retirement savings plan under which a taxpayer is the annuitant is made to another registered retirement savings plan or to a registered retirement income fund under which the spouse or former spouse of the transferor is the annuitant and section 913 of the Act applies in respect of the payment or transfer, the issuer of the plan from which the payment or transfer is made shall file an information return in prescribed form in respect of the payment or transfer.”.

(2) Subsection 1 applies from the taxation year 2003.

**59.** Section 1086R6.1 of the Regulation is amended

(1) by striking out “section 961.11 of the Act or” in paragraph *a*;

(2) by replacing the period at the end of paragraph *b* by a semi-colon;

(3) by adding the following after paragraph *b*:

“(c) where, for a taxation year, a taxpayer is required to include an amount in computing the taxpayer’s income in accordance with section 961.9 of the Act.”.

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

“**1086R8.1.0.1.** Any broker or any qualified mutual fund referred to in section 965.56 of the Act with which an individual has made an arrangement that is an SME growth stock plan shall file an information return in prescribed form for any year during which the plan is in force.”.

(2) Subsection 1 has effect from 22 April 2005.

**61.** (1) Section 1086R8.1.4 of the Regulation is revoked.

(2) Subsection 1 has effect from 17 June 2005.

**62.** (1) Sections 1086R8.7 and 1086R8.8 of the Regulation are replaced by the following:

“**1086R8.7.** The Commission de la santé et de la sécurité du travail shall file an information return in prescribed form in respect of an income replacement indemnity or compensation for the loss of financial support it determines.”.

“**1086R8.8.** The Société de l’assurance automobile du Québec shall file an information return in prescribed form in respect of an income replacement indemnity or compensation for the loss of financial support it determines.”.

(2) Subsection 1 applies in respect of an income replacement indemnity or compensation for the loss of financial support that is determined after 31 December 2004. In addition,

(1) where section 1086R8.7 of the Regulation applies,

(a) in respect of amounts determined after 31 December 2003 and before 1 January 2005, it is to be read with the following added after paragraph *c*:

“(d) an amount it determines and that is a covered benefit attributable to the taxation year 2004 within the meaning of the first paragraph of section 766.8 of the Act.”;

(b) in respect of indemnities paid after 31 December 1998 and before 1 January 2005, paragraphs *b* and *c* of that section 1086R8.7 are to be read as follows:

“(b) an indemnity it pays under the Act respecting indemnities for victims of asbestosis and silicosis in mines and quarries (R.S.Q., c. I-7);

(c) an income replacement indemnity paid in the form of an annuity under the Act to promote good citizenship (R.S.Q., c. C-20), the Crime Victims Compensation Act (R.S.Q., c. I-6) or the second paragraph of section 36 of the Act respecting occupational health and safety (R.S.Q., c. S-2.1).”;

(c) in respect of indemnities paid after 31 December 1996 and before 1 January 1999, paragraph *c* of that section 1086R8.7 is to be read as follows:

“(c) an income replacement indemnity paid in the form of an annuity under the Act to promote good citizenship (R.S.Q., c. C-20) or the Crime Victims Compensation Act (R.S.Q., c. I-6).”;

(2) where section 1086R8.8 of the Regulation applies,

(a) in respect of indemnities paid or amounts determined after 31 December 2003 and before 1 January 2005, it is to be read as follows:

“**1086R8.8.** The Société de l’assurance automobile du Québec shall file an information return in prescribed form in respect of

(a) an income replacement indemnity it pays in the form of an annuity under Chapter II of Title II of the Automobile Insurance Act (R.S.Q., c. A-25), where the person receiving the indemnity suffered bodily injury after 31 December 1989, or Division I of that Chapter II, as it read on 31 December 1989, where the person receiving the indemnity suffered such an injury before 1 January 1990; or

(b) an amount it determines and that is a covered benefit attributable to the taxation year 2004 within the meaning of the first paragraph of section 766.8 of the Act.”;

(b) in respect of indemnities paid after 31 December 1997 and before 1 January 2004, it is to be read as follows:

“**1086R8.8.** The Société de l’assurance automobile du Québec shall file an information return in prescribed form in respect of an income replacement indemnity it pays in the form of an annuity under Chapter II of

Title II of the Automobile Insurance Act (R.S.Q., c. A-25), where the person receiving the indemnity suffered bodily injury after 31 December 1989, or Division I of that Chapter II, as it read on 31 December 1989, where the person receiving the indemnity suffered such an injury before 1 January 1990.”;

(c) in respect of indemnities paid after 31 December 1996 and before 1 January 1998, it is to be read as follows:

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

**63.** (1) Section 1086R8.9 of the Regulation is amended by replacing the third paragraph by the following:

“A person who pays an amount described in section 311.2 of the Act shall file an information return in prescribed form in respect of that amount.”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2002.

**64.** (1) Section 1086R8.21 of the Regulation is amended

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

“**1086R8.21.** Subject to the third paragraph, a department of the Government of Québec or a body referred to in Schedule 1, 2 or 3 of the Financial Administration Act (R.S.Q., c. A-6.001) that pays, directly or indirectly, an amount that is a contract payment to a person or a partnership shall file an information return in prescribed form in respect of the amount, except in the case of any of the following amounts:”;

(2) by replacing “for a service” in subparagraph *b* of the first paragraph by “in respect of a service”;

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

“For the purposes of the first paragraph, “contract payment” means an amount received by a person or a partnership in full or partial satisfaction of the price stipulated in any of the following contracts:”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2005.

**65.** Section 1086R8.23 of the Regulation is amended by replacing “two copies” by “one copy”.

**66.** (1) The Regulation is amended by inserting the following after section 1086R11:

“**1086R11.1.** Every person who is licensed or otherwise authorized under the laws of Québec or Canada to carry on in Québec an annuities business or to offer trustee services in Québec and who is authorized by the Minister, under section 346.0.3 of the Act, to offer an income-averaging annuity respecting income from artistic activities shall file an information return in prescribed form in respect of

(a) any amount paid by the person as an annuity payment under an income-averaging annuity contract respecting income from artistic activities; and

(b) any amount paid by the person as a payment in full or partial commutation of an income-averaging annuity respecting income from artistic activities or as proceeds of disposition because of the cancellation or redemption of such an annuity.”

(2) Subsection 1 applies from the taxation year 2004.

**67.** Section 1086R12.7 of the Regulation is revoked.

**68.** (1) Sections 1086R19 and 1086R20 of the Regulation are replaced by the following:

“**1086R19.** Every registered Québec amateur athletic association, or every Canadian amateur athletic association registered in accordance with subparagraph *a* of the second paragraph of section 21.41 of the Act, shall file an information return in prescribed form for each fiscal period of the association within six months following the end of that fiscal period.

**1086R20.** Every Canadian amateur athletic association that is deemed, under subparagraph *b* of the second paragraph of section 21.41 of the Act, to be registered with the Minister shall file an information return in prescribed form on request by the Minister.”

(2) Subsection 1 has effect from 31 March 2004.

**69.** (1) Section 1086R23 of the Regulation is amended by striking out subparagraph *v* of subparagraph *a* of the second paragraph.

(2) Subsection 1 has effect from 29 June 2005.

**70.** (1) Sections 1086R23.13 and 1086R23.14 of the Regulation are revoked.

(2) Subsection 1 has effect from 17 June 2005.

**71.** Chapter V of Title XXX of the Regulation is revoked.

**72.** (1) The Regulation is amended by inserting the following after Chapter V of Title XXXII:

#### “CHAPTER VI LIFE INSURANCE CORPORATIONS

**1175.6R1.** For the purposes of subparagraph *d* of the second paragraph of section 1175.6 of the Act, the proportion that the business carried on by a life insurer in Canada but not in Québec for a taxation year is of the aggregate of its business carried on in Canada is equal to the proportion that the aggregate of its net premiums in respect of insurance, other than on property, from contracts with persons resident in Canada but elsewhere than in Québec is of the aggregate of its net premiums in respect of insurance, other than on property, from contracts with persons resident in Canada.

**1175.6R2.** For the purposes of this Chapter, net premiums are computed by deducting from gross premiums, other than consideration received for annuities, premiums paid by the corporation for reinsurance, dividends or rebates paid or credited to policyholders by the corporation, and rebates or returned premiums paid by the corporation in respect of the cancellation of policies.

**1175.6R3.** For the purposes of section 1175.6R1, where an insurance corporation does not have an establishment in a taxation year in a particular province, each net premium for that year in respect of insurance, other than on property, from contracts with a person resident in the particular province is deemed to be a net premium in respect of insurance, other than on property, from contracts with persons resident in the province in which the establishment to which the net premium is reasonably attributable is situated.”

(2) Subsection 1 applies in respect of taxation years of a life insurer that end after 9 May 1996.

**73.** (1) Class 1 in Schedule B to the Regulation is amended

(1) by striking out the colon at the end of the portion before paragraph *a*;

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

“(q) a building or other structure, or a part of it, including any component parts such as electric wiring, plumbing, sprinkler systems, air-conditioning equipment, heating equipment, lighting fixtures, elevators and escalators, except property described

- i. in any of paragraphs *k* and *m* to *p*; or
- ii. in any of paragraphs *a* to *e* of Class 8.”.

(2) Paragraph 2 of subsection 1 applies in respect of property acquired after 31 December 1987.

**74.** (1) Class 7 in Schedule B to the Regulation is amended

(1) by striking out the colon at the end of the portion before paragraph *a*;

(2) by striking out “or” at the end of paragraph *f*;

(3) by replacing the period at the end of paragraph *g* by a semi-colon;

(4) by adding the following after paragraph *g*:

“(h) subject to an election made under section 130R58.1.1, property acquired after 27 February 2000 that is a rail suspension device designed to carry trailers that are designed to be hauled on both highways and railway tracks, or a railway car; or

(i) a railway locomotive acquired after 27 February 2000, but not including an automobile railway car.”.

(2) Paragraphs 2 to 4 of subsection 1 have effect from 28 February 2000.

**75.** (1) Class 8 in Schedule B to the Regulation is amended in the portion before paragraph *a*

(1) by inserting “, 17” after “11”;

(2) by replacing “constitués par” in the French text by “constitués par l’un des biens suivants”.

(2) Paragraph 1 of subsection 1 applies in respect of property acquired after 27 February 2000.

**76.** (1) Schedule B to the Regulation is amended by inserting the following after Class 8:

**“CLASS 8.1**

**(33 1/3%)**

(ss. 130R2, 130R6)

Property acquired after 21 April 2005 that would otherwise be included in Class 8 and that is a drawing, a print, an etching, a sculpture, a painting or other similar work of art of which the artist was a Canadian, within the meaning of paragraph *a* of subsection 8 of section 130R2, at the time the property was created.”.

(2) Subsection 1 has effect from 22 April 2005.

**77.** (1) Class 10 in Schedule B to the Regulation is amended

(1) by striking out the colon at the end of the portion of paragraph 1 before subparagraph *a*;

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

“(g) general-purpose electronic data processing equipment and systems software for that equipment, including ancillary data processing equipment, acquired after 25 May 1976 and before 23 March 2004, or after 22 March 2004 and before 1 January 2005 if an election in respect of the property is made under section 130R98.9, but not including property that is principally property described in any of subparagraphs *i* to *iv* or is used principally as

i. electronic process control or monitor equipment;

ii. electronic communications control equipment;

iii. systems software for equipment referred to in subparagraph *i* or *ii*; or

iv. data handling equipment unless it is ancillary to general-purpose electronic data processing equipment;”;

(3) by replacing “class and is:” in the portion of paragraph 2 before subparagraph *a* by “class and that is”.

(2) Paragraph 2 of subsection 1 has effect from 23 March 2004.

**78.** (1) Class 12 in Schedule B to the Regulation is amended

(1) by striking out the colon at the end of the portion before subparagraph *a* of the first paragraph;

(2) by striking out “or” at the end of subparagraph *iii* of subparagraph *b* of the second paragraph and by adding the following after subparagraph *iv*:

“v. in Class 45;”.

(2) Paragraph 2 of subsection 1 has effect from 23 March 2004.

**79.** (1) Class 17 in Schedule B to the Regulation is replaced by the following:

**“CLASS 17  
(8%)**

(ss. 130R6, 130R57, 130R98.12)

Property that would otherwise be included in another class and that is

(a) a telephone system, telegraph system or a part of one of those systems, acquired before 26 May 1976, except

- i. radiocommunication equipment, or
- ii. property included in any of Classes 10, 13, 14 and 28, and

(b) property, other than a building or structure, acquired after 27 February 2000 that has not been used for any purpose before 28 February 2000 and that is

- i. electrical generating equipment, other than electrical generating equipment described in any of paragraphs *f* to *h* of Class 8, or
- ii. production and distribution equipment of a distributor of water or steam used for heating or cooling including, for that purpose, pipe used to collect or distribute an energy transfer medium but not including equipment or pipe used to distribute water that is for consumption, disposal or treatment.

Property acquired after 25 May 1976 that is not included in another class and that is

(a) telephone, telegraph or data communication switching equipment, except

- i. equipment installed on customers' premises, or
- ii. property that is principally electronic equipment or systems software therefor; or

(b) a road, other than a specified temporary access road acquired after 6 March 1996, sidewalk, airplane runway, parking area, storage area or similar surface construction.”.

(2) Subsection 1 has effect from 28 February 2000.

**80.** (1) Class 43.1 in Schedule B to the Regulation is amended

(1) by replacing “or 8” in the portion before subparagraph *a* of the first paragraph by “or 8 or in Class 17 under subparagraph *i* of subparagraph *b* of the first paragraph of that Class”;

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

“ii. equipment that generates both electrical and heat energy, except fuel cell equipment,”;

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

“ii.1. fixed location fuel cell equipment that has a peak capacity of not less than 3 kilowatts of electrical output and uses hydrogen generated only from internal or ancillary fuel reformation equipment,”;

(4) by replacing subparagraph 1 of subparagraph *i* of subparagraph *c* of the first paragraph by the following:

“(1) is used by the taxpayer, or by a lessee of the taxpayer, to generate electrical energy, or both electrical and heat energy, using only fuel that is fossil fuel, wood waste, municipal waste, landfill gas, digester gas or bio-oil or any combination of those fuels, and”;

(5) by replacing “property described in subparagraph *a* of the first paragraph” in the portion of the second paragraph before subparagraph *a* by “reconditioned or remanufactured equipment”;

(6) by replacing subparagraph *i* of subparagraph *a* of the second paragraph by the following:

“i. active solar heating equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of heating a liquid or gas used directly in an industrial process or in a greenhouse, including such equipment that consists of solar collectors, solar energy conversion equipment, solar water heaters, energy storage equipment, control equipment and equipment designed to interface solar heating equipment with other heating equipment, but not including buildings,”;

(7) by replacing the portion of subparagraph *ii* of subparagraph *a* of the second paragraph before subparagraph 2 by the following:

“ii. a hydro-electric installation of a producer of hydro-electric energy, other than distribution equipment, property included in Class 10 and property that would be included in Class 17 without reference to subparagraph *i* of subparagraph *b* of the first paragraph of that Class, where that installation

(1) has, if acquired after 21 February 1994 and before 11 December 2001, an annual average generating capacity not exceeding 15 megawatts upon completion of the site

development, or, if acquired after 10 December 2001, a rated capacity at the hydro-electric installation site that does not exceed 50 megawatts, and”;

(8) by replacing subparagraph *iii* of subparagraph *a* of the second paragraph by the following:

“iii. an addition or alteration, which is acquired after 21 February 1994 and before 11 December 2001, to a hydro-electric installation that is described in subparagraph *ii* or that would be so described if that installation were acquired by the taxpayer after 21 February 1994, and which results in an increase in generating capacity, if the resulting annual average generating capacity of the hydro-electric installation does not exceed 15 megawatts;”;

(9) by inserting the following subparagraph after subparagraph *iii* of subparagraph *a* of the second paragraph:

“iii.1. an addition or alteration, which is acquired after 10 December 2001, to a hydro-electric installation that is described in subparagraph *ii* or that would be so described if that installation were acquired by the taxpayer after 21 February 1994, and which results in an increase in generating capacity, if the resulting rated capacity at the hydro-electric installation site does not exceed 50 megawatts;”;

(10) by replacing subparagraphs *v* to *vii* of subparagraph *a* of the second paragraph by the following:

“v. a fixed location device that is a wind energy conversion system that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy, and consists of a wind-driven turbine, electrical generating equipment and related equipment, including control, conditioning and battery storage equipment, support structures, a powerhouse complete with other ancillary equipment, and transmission equipment, other than distribution equipment, auxiliary electrical generating equipment or property included in Class 10 and property that would be included in Class 17 without reference to subparagraph *i* of subparagraph *b* of the first paragraph of that Class,

vi. fixed location photovoltaic equipment that has a peak capacity of not less than 3 kilowatts of electrical output, is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy from solar energy, and consists of solar cells or modules and related equipment including control, conditioning and battery storage equipment, support structures, and transmission equipment, other than buildings, distribution equipment, auxiliary electrical gener-

ating equipment, property included in Class 10 and property that would be included in Class 17 without reference to subparagraph *i* of subparagraph *b* of the first paragraph of that Class,

vii. above-ground equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy solely from geothermal energy, including such equipment that consists of pumps, heat exchangers, steam separators, electrical generating equipment and ancillary equipment used to collect the geothermal heat, but not including buildings, transmission equipment, distribution equipment, equipment designed to store electrical energy and property included in Class 10 and property that would be included in Class 17 without reference to subparagraph *i* of subparagraph *b* of the first paragraph of that Class;”;

(11) by replacing subparagraph *ix* of subparagraph *a* of the second paragraph by the following:

“ix. equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating heat energy from the consumption of wood waste, municipal waste, landfill gas, digester gas or bio-oil and that is used directly in an industrial process, or in a greenhouse, of the taxpayer or lessee, including such equipment that consists of control, feedwater and condensate systems, and other ancillary equipment, and fuel handling equipment used to upgrade the combustible portion of the fuel, but not including other fuel handling equipment, buildings or other structures, heat rejection equipment such as condensers and cooling water systems, fuel storage facilities, electrical generating equipment and property otherwise included in Class 10 or 17;”;

(12) by adding the following subparagraphs after subparagraph *x* of subparagraph *a* of the second paragraph:

“xi. equipment used in a system of the taxpayer that converts wood waste or plant residue into bio-oil and that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electricity, or electricity and heat, other than equipment used for the collection, storage or transportation of wood waste or plant residue, buildings or other structures and property included in Class 10 or 17, or

xii. fixed location fuel cell equipment used by the taxpayer, or by a lessee of the taxpayer, that has a peak capacity of not less than 3 kilowatts of electrical output and uses hydrogen generated only from ancillary electrolysis equipment or, if the fuel cell is reversible, the fuel cell itself using electricity generated by photovoltaic, wind energy conversion or hydro-electric equipment, of

the taxpayer or the lessee, and equipment ancillary to the fuel cell equipment other than buildings or other structures, transmission equipment, distribution equipment, auxiliary electrical generating equipment and property included in Class 10 or 17, and”;

(13) by replacing “described in subparagraph *b* of the first and second paragraphs” in the portion of the fourth paragraph before subparagraph *a* by “to which subparagraph *b* of the first and second paragraphs refers”.

(2) Paragraph 1 of subsection 1, paragraph 7 of that subsection, where it replaces the portion of subparagraph *ii* of subparagraph *a* of the second paragraph of Class 43.1 in Schedule B to the Regulation before subparagraph 1, and paragraph 10 of subsection 1 apply in respect of property acquired after 27 February 2000.

(3) Paragraphs 2 to 4, 6, 11 and 12 of subsection 1 apply in respect of property acquired after 18 February 2003.

(4) Paragraph 5 of subsection 1 applies in respect of property acquired by a taxpayer after 2 September 2005, except property that the taxpayer acquired pursuant to an agreement in writing made before 3 September 2005 from a person with whom the taxpayer was dealing at arm’s length.

(5) Paragraph 7 of subsection 1, where it replaces subparagraph 1 of subparagraph *ii* of subparagraph *a* of the second paragraph of Class 43.1 in Schedule B to the Regulation, and subparagraphs 8 and 9 of subsection 1 have effect from 11 December 2001.

**81.** (1) Schedule B to the Regulation is amended by adding the following after Class 44:

**“CLASS 45  
(45%)**

(ss. 130R2, 130R6, 130R42.1)

Property acquired after 22 March 2004, other than property acquired before 1 January 2005 in respect of which an election was made under section 130R98.9, that is general-purpose electronic data processing equipment and systems software for that equipment, including ancillary data processing equipment, but not including property that is principally property described in any of paragraphs *a* to *d* or is used principally as

(a) electronic process control or monitor equipment;

(b) electronic communications control equipment;

(c) systems software for equipment referred to in paragraph *a* or *b*; or

(d) data handling equipment, unless it is ancillary to general-purpose electronic data processing equipment.

**CLASS 46  
(30%)**

(s. 130R6)

Property acquired after 22 March 2004 that is data network infrastructure equipment and systems software for that equipment that would otherwise be included in Class 8 under paragraph *j* of that Class.”.

(2) Subsection 1 has effect from 23 March 2004.

**82.** (1) Schedule C to the Regulation is amended

(1) by inserting the following universities in paragraph *a* in alphabetical order:

“Baylor University, Waco, Texas.

Conway School of Landscape Design, Conway, Massachusetts.

Reformed Theological Seminary, Jackson, Mississippi.

University of Akron, The, Akron, Ohio.

University of Southern Mississippi, The, Hattiesburg, Mississippi.”;

(2) by replacing “Philadelphia College of Textiles and Sciences, Philadelphia, Pennsylvania” and “San Jose State College, San Jose, California” in paragraph *a* by, respectively, “Philadelphia University, Philadelphia, Pennsylvania” and “San Jose State University, San Jose, California”;

(3) by inserting the following university in paragraph *v* in alphabetical order:

“University of Otago, Dunedin.”.

(2) Paragraph 1 of subsection 1, where it inserts, in paragraph *a* of Schedule C to the Regulation,

(1) the reference to the following university, has effect from 1 January 2000:

“Reformed Theological Seminary, Jackson, Mississippi.”;

(2) the reference to the following universities, has effect from 1 January 2002:

“Baylor University, Waco, Texas.

University of Akron, The, Akron, Ohio.

University of Southern Mississippi, The, Hattiesburg, Mississippi.”;

(3) the reference to the following university, has effect from 1 January 2003:

“Conway School of Landscape Design, Conway, Massachusetts.”.

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

(4) Paragraph 3 of subsection 1 has effect from 1 January 2003.

**83.** (1) Table 2.2 of Schedule C.1 to the Regulation is amended by replacing “the criteria of the Ministère de l’Éducation” and “Élèves handicapés ou en difficulté d’adaptation ou d’apprentissage (EHDAM)” in the third paragraph by, respectively, “the criteria of the Ministère de l’Éducation, du Loisir et du Sport” and “Élèves handicapés ou élèves en difficulté d’adaptation ou d’apprentissage (EHDAA)”.

(2) Subsection 1 has effect from 28 December 2005.

**84.** 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. 31, 2nd par., s. 96, 1st par. and s. 97)

**1.** (1) The heading “Documents respecting fiscal laws” of subdivision 1 of Division II of the Regulation respecting fiscal administration is amended by adding “, the Act to facilitate the payment of support and the International Fuel Tax Agreement” at the end.

(2) Subsection 1 has effect from 1 December 1995. However, for the period beginning on 1 December 1995 and ending on 31 December 1995, the heading is to be

read with “, the Act to facilitate the payment of support and the International Fuel Tax Agreement” replaced by “and the Act to facilitate the payment of support”.

**2.** Section 7R3.2 of the Regulation is amended by replacing subparagraph 2 of the first paragraph by the following:

“(2) sections 39 and 93.1.4 of the Act.”.

**3.** (1) Section 7R4 of the Regulation is amended

(1) by replacing “sections 39” in paragraph 1 by “the first paragraph of section 39 and sections”;

(2) by inserting the following after paragraph 2:

“(2.0.1) sections 44 and 76.1 of the Act respecting parental insurance (R.S.Q., c. A-29.011);”.

(2) Paragraph 2 of subsection 1 has effect from 1 January 2006.

**4.** The Regulation is amended by inserting the following after section 7R4:

“**7R4.1.** A facsimile of the signature of a public servant who holds a position mentioned in sections 7R3 to 7R4 may be affixed to the documents the public servant is authorized to sign under those sections, except the documents required for the purposes of article 2631 of the Civil Code.”.

**5.** Section 7R5 of the Regulation is amended in paragraph 2

(1) by replacing “of Book VII and” by “and Title VI.5 of Book VII of Part 1, the provisions”;

(2) by striking out “, the second paragraph of section 752.0.18”.

**6.** Section 7R7 of the Regulation is amended by replacing “, 350.17.4 and 383” in paragraph 4 by “and 350.17.4”.

**7.** Section 7R11 of the Regulation is amended by inserting “tax audit officer, administration technician,” after “specialized clerk,” in the portion before paragraph 1.

**8.** Section 7R12 of the Regulation is amended

(1) by replacing “7R15” in paragraph 1 by “7R15.2”;

\* The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was last amended by the regulations to amend the Regulation respecting fiscal administration made by Orders in Council 193-2006 dated 22 March 2006 (2006, *G.O.* 2, 1184) and 194-2006 dated 22 March 2006 (2006, *G.O.* 2, 1159). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2006, updated to 1 September 2006.

(2) by inserting the following after paragraph 1:

“(1.1) section 17.4.1 of the Act;

(1.2) section 17 of the Tobacco Tax Act (R.S.Q., c. I-2);”;

(3) by inserting the following after paragraph 3:

“(3.1) section 51 of the Fuel Tax Act (R.S.Q., c. T-1);”.

**9.** Section 7R13 of the Regulation is amended

(1) by replacing “17.6, 21, 36.1” in paragraph 2 by “17.4, 21, 36.1, 39”;

(2) by striking out “subparagraph *c* of the second paragraph of section 309.1 and” in paragraph 4.

**10.** Section 7R14 of the Regulation is amended

(1) in paragraph 2

(a) by replacing “17.9.1, 27.0.2” by “17.5 to 17.6, 17.9.1”;

(b) by replacing “, 36, 39,” by “and 36, the first paragraph of section 39 and sections”;

(2) by striking out “, 383” in paragraph 5.

**11.** Section 7R14.1 of the Regulation is revoked.

**12.** Section 7R15.2 of the Regulation is amended by striking out “for the Service d’ententes et de soutien spécialisé”.

**13.** Section 7R18 of the Regulation is amended

(1) by replacing “7R19” in paragraph 1 by “7R20”;

(2) by inserting the following after paragraph 1:

“(1.1) section 17.1 of the Act;”;

(3) by adding the following after paragraph 2:

“(3) section 52 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2).”.

**14.** Section 7R19 of the Regulation is revoked.

**15.** The Regulation is amended by inserting the following after section 7R19:

“**7R19.1.** A public servant who holds a position of head of a tax collection service in the Direction régionale de la perception (Capitale-nationale et autres régions) of the Centre de perception fiscale is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R20 to 7R23; and

(2) section 1029.8.61.56 of the Taxation Act (R.S.Q., c. I-3).”.

(2) Subsection 1 has effect from 1 January 2005.

**16.** (1) Section 7R20 of the Regulation is amended

(1) by replacing “in one of the regional tax collection directorates” in the portion before paragraph 1 by “in the Direction régionale de la perception (Outaouais), the Direction régionale de la perception (Montréal), the Direction régionale de la perception (Montréal) or the Direction régionale de la perception (Laval, Laurentides and Lanaudière)”;

(2) by replacing paragraph 2 by the following:

“(2) sections 17, 17.4.1, 17.5 to 17.7, 17.9.1 and 39 of the Act;”.

(2) Subsection 1 applies from 1 January 2005. However, for the period beginning on 1 January 2005 and ending on the day before the date of publication of this Regulation in the *Gazette officielle du Québec*, subsection 1 is to be read without reference to paragraph 2.

**17.** Section 7R22 of the Regulation is amended by replacing “, 36, 39,” in subparagraph 2 of the first paragraph by “and 36, the first paragraph of section 39 and sections”.

**18.** Section 7R23 of the Regulation is amended by replacing “and 67” in paragraph 2 by “, 67 and 72”.

**19.** Section 7R23.1 of the Regulation is amended by inserting “, except the documents required for the purposes of article 2631 of the Civil Code” after “those sections”.

**20.** The Regulation is amended by inserting the following after section 7R23.1:

“§§3.1. *Direction générale de la planification, de l’administration et de la recherche*

**7R23.2.** A public servant who holds the position of Assistant Director General, Tax Research, or Director of the Bureau de la lutte contre l’évasion fiscale at the Direction générale adjointe de la recherche fiscale within the Direction générale de la planification, de l’administration et de la recherche is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R23.3 to 7R23.5; and

(2) sections 36 and 39 of the Act.

**7R23.3.** A public servant who holds a position of head of a service in the Bureau de la lutte contre l’évasion fiscale at the Direction générale adjointe de la recherche fiscale within the Direction générale de la planification, de l’administration et de la recherche is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R23.4 and 7R23.5;

(2) sections 34, 35, 35.5 and 35.6, the first paragraph of section 39 and section 71 of the Act; and

(3) article 2631 of the Civil Code.

**7R.23.4.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer in the Bureau de la lutte contre l’évasion fiscale at the Direction générale adjointe de la recherche fiscale within the Direction générale de la planification, de l’administration et de la recherche is authorized to sign the documents required for the purposes of

(1) the provision mentioned in section 7R23.5; and

(2) section 165.4, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3).

**7R23.5.** A public servant governed by the collective labour agreement for professionals who holds a position of socio-economic research and planning officer or computer and administrative processes analyst in the Bureau de la lutte contre l’évasion fiscale at the Direction générale adjointe de la recherche fiscale within the Direction générale de la planification, de l’administration et de la recherche is authorized to sign the documents required for the purposes of section 94.1 of the Act.”.

**21.** Section 7R57.3 of the Regulation is amended

(1) by replacing “7R57.5 and” in paragraph 1 by “7R57.4 to”;

(2) by replacing paragraph 2 by the following:

“(2) sections 286.1, 325, 435, 444, 525 and 527.1, the second paragraph of section 647 and the second paragraph of section 678 of the Taxation Act (R.S.Q., c. I-3).”.

**22.** Section 7R57.4 of the Regulation is amended

(1) by striking out “the provisions mentioned in the first paragraph of sections 7R57.5 and 7R57.6.” in the first paragraph;

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

“(1) the provisions mentioned in the first paragraph of sections 7R57.5 and 7R57.6; and

(2) section 39 of the Act.”;

(3) by replacing “sections 39 and 94.1 of the Act and” in the second paragraph by “the first paragraph of section 39 and section 94.1 of the Act and for the purposes of”.

**23.** Section 7R57.5 of the Regulation is amended by replacing “sections 39 and 94.1 of the Act and” in the second paragraph by “the first paragraph of section 39 and section 94.1 of the Act and for the purposes of”.

**24.** Section 7R57.6 of the Regulation is amended

(1) by replacing “, 31, 39;” in subparagraph 1 of the first paragraph by “and 31, the first paragraph of section 39 and sections”;

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

“(2) sections 519.1, 520, 520.1 and 522, paragraph *f* of subsection 2 of section 1000 and sections 1001 and 1029.8.61.63 of the Taxation Act (R.S.Q., c. I-3).”;

(3) by replacing “sections 39 and 94.1 of the Act and” in the second paragraph by “the first paragraph of section 39 and section 94.1 of the Act and for the purposes of”.

**25.** Section 7R57.7 of the Regulation is amended

(1) by replacing “and 35.6” in paragraph 2 by “, 35.6 and 39”;

(2) by replacing “, 581 and 752.0.18” in paragraph 4 by “and 581”.

**26.** Section 7R57.8 of the Regulation is amended

(1) by replacing “and sections 39,” in paragraph 2 by “, the first paragraph of section 39 and sections”;

(2) in paragraph 3

(a) by replacing “section 286.1, subparagraph *c* of the second paragraph of section 309.1, sections” by “sections 286.1.”;

(b) by striking out “, subparagraph *e* of the second paragraph of section 725.1.2”.

**27.** Section 7R57.9 of the Regulation is amended by replacing “752.0.7, 752.0.16 and 776.33” in subparagraph 2 of the first paragraph by “776.33 and 1029.8.61.63”.

**28.** (1) The heading “Regional directorates, individuals” of subdivision 4.1.3 of subdivision 4.1 of subdivision 1 of Division II of the Regulation is amended by inserting “tax audit” after “Regional”.

(2) Subsection 1 has effect from 1 April 2006.

**29.** (1) Section 7R57.10 of the Regulation is amended

(1) by inserting “Tax Audit” after “Regional” in the portion before paragraph 1;

(2) by replacing “7R57.13 to” in paragraph 1 by “7R57.11, 7R57.15 and”;

(3) by adding the following after paragraph 3:

“A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act.”.

(2) Subsection 1 has effect from 1 April 2006.

**30.** (1) Section 7R57.11 of the Regulation is amended

(1) by replacing “director in one of the regional directorates” in the first paragraph by “tax audit director in one of the regional tax audit directorates” and by striking out “the provisions mentioned in the first paragraph of sections 7R57.13 to 7R57.16.”;

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

“(1) the provisions mentioned in the first paragraph of sections 7R57.15 and 7R57.16; and

(2) section 39 of the Act.”;

(3) by striking out “and section 1016 of the Taxation Act (R.S.Q., c. I-3)” in the second paragraph.

(2) Subsection 1 has effect from 1 April 2006.

**31.** (1) Section 7R57.12 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 October 2005.

**32.** (1) Section 7R57.13 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 April 2006.

**33.** (1) Section 7R57.14 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 April 2006. In addition, for the period beginning on 1 October 2005 and ending on 31 March 2006, section 7R57.14 of the Regulation is to be read with “, in one of the client services for individuals or in one of the client services for individuals and tax audit services” replaced by “or in one of the client services for individuals”.

**34.** (1) Section 7R57.15 of the Regulation is amended

(1) by adding “tax audit” after “regional” in the portion before subparagraph 1 of the first paragraph;

(2) by replacing “, 36, 39,” in subparagraph 2 of the first paragraph by “and 36, the first paragraph of section 39 and sections”;

(3) by replacing “and 286.1, subparagraph *c* of the second paragraph of section 309.1, sections” in subparagraph 3 of the first paragraph by “, 286.1,” and by replacing “and 581, subparagraph *e* of the second paragraph of section 725.1.2, section” by “, 581 and”.

(2) Subsection 1 has effect from 1 April 2006.

**35.** (1) Section 7R57.16 of the Regulation is amended

(1) by replacing “one of the tax audit services in one of the regional directorates” in the portion before subparagraph 1 of the first paragraph by “one of the regional tax audit directorates”;

(2) by replacing “752.0.7, 752.0.16 and 776.33” in subparagraph 3 of the first paragraph by “736.3, 737.18.6.3, 737.18.29.2, 737.19.3, 737.22.0.0.1.2, 737.22.0.0.5.2, 776.33, 1029.6.0.1.8 and 1029.8.61.63”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2006.

**36.** (1) The Regulation is amended by inserting the following after section 7R57.16:

“**§§§4.1.4.** *Direction principale des services à la clientèle des particuliers*

**7R57.17.** A public servant who holds the position of Senior Director, Client Services for Individuals within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of sections 7R57.19 and 7R57.20;

(2) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17); and

(3) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

A facsimile of the signature of the public servant mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act.

**7R57.18.** A public servant who holds a position of Regional Director, Client Services for Individuals at the Direction principale des services à la clientèle des particuliers within the Direction générale des particuliers is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R57.19 and 7R57.20.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act and section 1016 of the Taxation Act (R.S.Q., c. I-3).

**7R57.19.** A public servant who holds the position of Head of the Centre d’assistance aux services à la clientèle des particuliers or a position of head of client services for individuals at the Direction principale des services à la clientèle des particuliers within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of section 7R57.20;

(2) sections 21, 30.1, 34, 35, 35.5, 36, 42, 71 and 86 of the Act;

(3) article 2654 of the Civil Code;

(4) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);

(5) sections 7.3, 42.15, 286.1, 325, 359.10, 359.12.1, 361, 435, 444, 500, 519.1, 520, 522, 525, 527.1 and 581, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.23, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1 and 898.1, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13 and 965.11.19.3, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1098, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3);

(6) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1); and

(7) section 34.0.0.4 of the Act respecting the Régie de l’assurance maladie du Québec (R.S.Q., c. R-5).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act and article 66 of the Code of Penal Procedure and for the purposes of section 7.0.6, the second paragraph of section 678 and section 1016 of the Taxation Act.

**7R57.20.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk at the Direction principale des services à la clientèle des particuliers within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 31, 35.6, 58.1 and 94.1 of the Act;

(2) articles 1769 and 2631 of the Civil Code; and

(3) sections 7.0.6, 84.1, 85, 85.6, 98, 195 and 216, the second paragraph of section 647, the second paragraph of section 678 and sections 736.3, 737.18.6.3, 737.18.29.2, 737.19.3, 737.22.0.0.1.2, 737.22.0.0.5.2, 771.1.4, 776.33, 1016, 1029.6.0.1.8 and 1029.8.61.63 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act and section 1016 of the Taxation Act.”

(2) Subsection 1, except where it refers to sections 736.3, 737.18.6.3, 737.18.29.2, 737.19.3, 737.22.0.0.1.2, 737.22.0.0.5.2, 1029.6.0.1.8 and 1029.8.61.63 in subparagraph 3 of the first paragraph of section 7R57.20 of the Regulation, has effect from 1 April 2006.

**37.** Section 7R78.3 of the Regulation is amended

(1) by inserting “17.4.1,” after “12.2,” in subparagraph 2 of the first paragraph;

(2) by inserting “of the first paragraph” after “for the purposes” in the second paragraph.

**38.** Section 7R78.5 of the Regulation is amended by inserting “of the first paragraph” after “for the purposes” in the second paragraph.

**39.** Section 7R78.6 of the Regulation is amended by inserting “of the first paragraph” after “for the purposes” in the second paragraph.

**40.** Section 7R78.7 of the Regulation is amended by inserting “of the first paragraph” after “for the purposes” in the second paragraph.

**41.** Section 7R78.8 of the Regulation is amended

(1) by inserting “17.4.1,” after “12.2,” in subparagraph 2 of the first paragraph;

(2) by inserting “of the first paragraph” after “for the purposes” in the second paragraph.

**42.** Section 7R78.9 of the Regulation is amended

(1) by replacing “, 31.1,” in paragraph 1 by “and 31.1, the first paragraph of section 39 and sections”;

(2) by striking out “, 752.0.7, 752.0.16” in paragraph 2;

(3) by adding the following after paragraph 2:

“A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Act.”

**43.** Section 7R78.11 of the Regulation is amended by replacing “, 202 and 383” in subparagraph 11 of the first paragraph by “and 202”.

**44.** (1) Section 7R78.12 of the Regulation is amended by inserting “, Sud” after “Capitale-Nationale”.

(2) Subsection 1 has effect from 1 April 2006.

**45.** Section 7R78.13 of the Regulation is amended

(1) by striking out “the provisions mentioned in the first paragraph of sections 7R78.14 and 7R78.15 and in section 7R78.16.” in the first paragraph;

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

“(1) the provisions mentioned in the first paragraph of sections 7R78.14 and 7R78.15 and in section 7R78.16; and

(2) section 39 of the Act.”

**46.** Section 7R78.14 of the Regulation is amended

(1) in subparagraph 2 of the first paragraph

(a) by inserting “17.4.1, 17.5, 17.6,” after “sections”;

(b) by replacing “, 36, 39,” by “and 36, the first paragraph of section 39 and sections”;

(2) by replacing “50” in subparagraph 4 of the first paragraph by “64.2”;

(3) by striking out “, 383” in subparagraph 13 of the first paragraph;

(4) by inserting “of the first paragraph” after “for the purposes” in the second paragraph.

**47.** Section 7R78.15 of the Regulation is amended by striking out “752.0.7, 752.0.16, 771.1.4, 776.33,” in subparagraph 3 of the first paragraph.

**48.** Section 7R78.18 of the Regulation is amended

(1) by striking out “the provisions mentioned in the first paragraph of sections 7R78.19 and 7R78.20.” in the first paragraph;

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

“(1) the provisions mentioned in the first paragraph of sections 7R78.19 and 7R78.20; and

(2) section 39 of the Act.”.

**49.** Section 7R78.19 of the Regulation is amended

(1) in subparagraph 2 of the first paragraph

(a) by inserting “17.4.1,” after “sections”;

(b) by replacing “, 36, 39,” by “and 36, the first paragraph of section 39 and sections”;

(2) in subparagraph 6 of the first paragraph

(a) by inserting “21.42,” after “21.24.”;

(b) by replacing “, 726.6.2 and 752.0.18” by “and 726.6.2”;

(c) by inserting “985.8.5,” after “985.8.1.”;

(3) by inserting “of the first paragraph” after “for the purposes” in the second paragraph.

**50.** Section 7R78.20 of the Regulation is amended by striking out “752.0.7, 752.0.16, 771.1.4, 776.33,” in subparagraph 2 of the first paragraph.

**51.** (1) Section 7R79 of the Regulation is amended

(1) by inserting the following before paragraph 1:

“(0.1) the third paragraph of section 38 of the Act;”;

(2) by inserting the following after paragraph 1:

“(1.1) section 1029.8.61.43 of the Taxation Act (R.S.Q., c. I-3);”.

(2) Paragraph 2 of subsection 1 has effect from 12 September 2006.

**52.** Section 7R87 of the Regulation is amended by inserting “et des télécommunications” after “Direction du traitement informatique”.

**53.** The Regulation is amended by inserting the following before section 7R89:

“**7R88.1.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer, socio-economic research and planning officer, computer and administrative processes analyst or administrative attaché in the Direction des produits financiers non réclamés or in the Direction des successions non réclamées at the Direction principale des biens non réclamés within the Direction générale des biens non réclamés is authorized to sign any services contract the amount of which does not exceed \$1,000.

**7R88.2.** A public servant governed by the collective labour agreement for public servants who holds a position of investigator in the Direction des successions non réclamées at the Direction principale des biens non réclamés within the Direction générale des biens non réclamés is authorized to sign any services contract the amount of which does not exceed \$1,000.”.

**54.** Section 28R4 of the Regulation is revoked.

**55.** Section 31R1 of the Regulation is amended by adding the following subparagraph at the end of the first paragraph:

“(f) the Health Insurance Act (R.S.Q., c. A-29).”.

**56.** (1) Section 34R2 of the Regulation is replaced by the following:

“**34R2.** For the purposes of subsection 2 of section 34 of the Act, the information to be contained in the receipt mentioned in that subsection is the information prescribed for the purposes of section 712 of the Taxation Act (R.S.Q., c. I-3).”.

(2) Subsection 1 has effect from 31 March 2004.

**57.** Section 96R10 of the Regulation is amended by replacing “for a taxation year” in the portion before paragraph *a* by “for any of the taxation years 1992 to 1994”.

**58.** Section 96R11 of the Regulation is amended by replacing “for a taxation year” by “for any of the taxation years 1992 to 1994”.

**59.** 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, 1st par., subpar. *b* and s. 97)

**1.** (1) Section 8.2 of the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families is amended by replacing “Schedules E to I” in subparagraphs 3 and 4 of the second paragraph by “Schedules E to J”.

(2) Subsection 1 has effect from 17 May 2005.

**2.** (1) Section 8.4.3 of the Regulation is amended by replacing “6” by “7”.

(2) Subsection 1 has effect from 17 May 2005.

**3.** (1) Schedule B to the Regulation is amended by adding the following after paragraph 6:

“(7) COSPAS-SARSAT Programme.”.

(2) Subsection 1 applies in respect of duties levied after 17 May 2005.

**4.** (1) The Regulation is amended by adding the following Schedule after Schedule I:

“**SCHEDULE J**  
FUNCTIONS WITH THE COSPAS-SARSAT PROGRAMME  
(s. 8.2, 2nd par.)

(1) For the purposes of subparagraph 3 of the second paragraph of section 8.2, an individual may perform the function of Head of Secretariat with the Secretariat of the COSPAS-SARSAT Programme.

\* 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 to amend 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 1282-2003 dated 3 December 2003 (2003, *G.O.* 2, 3552). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2006, updated to 1 September 2006.

(2) For the purposes of subparagraph 4 of the second paragraph of section 8.2, an individual who is an Official of the Secretariat of the COSPAS-SARSAT Programme and who is not covered by paragraph 1 performs a recognized function.

(3) For the purposes of paragraph 2, “Official” means a member of the staff of the Secretariat of the COSPAS-SARSAT Programme who is employed full-time, other than the Head of Secretariat.”.

(2) Subsection 1 applies in respect of duties levied after 17 May 2005.

**5.** 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, ss. 59 and 81, pars. *a* and *j*)

**1.** (1) Section 1 of the Regulation respecting contributions to the Québec Pension Plan is amended by striking out paragraph *d*.

(2) Subsection 1 applies from the year 2006.

**2.** (1) Section 6 of the Regulation is amended by replacing the first paragraph by the following:

“**6.** The employer must deduct from the salary and wages described in the second paragraph of section 50 of the Act paid by the employer, as the employee’s contribution,

(a) 1.9% for the year 1987, 2% for the year 1988, 2.1% for the year 1989, 2.2% for the year 1990, 2.3% for the year 1991, 2.4% for the year 1992, 2.5% for the year 1993, 2.6% for the year 1994, 2.7% for the year 1995, 2.8% for the year 1996, 3% for the year 1997, 3.2% for the year 1998, 3.5% for the year 1999, 3.9% for the year 2000,

\* The Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) was last amended by the Regulation to amend the Regulation respecting contributions to the Québec Pension Plan made by Order in Council 1249-2005 dated 14 December 2005 (2005, *G.O.* 2, 5533). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2006, updated to 1 September 2006.

4.3% for the year 2001, 4.7% for the year 2002 and 4.95% for the year 2003 and following years, of the amount by which the salary and wages exceeds the exemption for the pay period referred to in Division II pertaining to the salary and wages; or

(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 salary and wages if such a period is provided therein.”

(2) Subsection 1 applies from the year 2006.

**3.** (1) Section 7.1 of the Regulation is replaced by the following:

“**7.1.** If the salary and wages described in the second paragraph of section 50 of the Act of an employee for a pay period exceeds the exemption for the pay period referred to in Division II pertaining to the salary and wages, the result obtained under subparagraph *a* of the first paragraph of section 6 and section 7 is at least one cent.”

(2) Subsection 1 applies from the year 2006.

**4.** (1) Section 11 of the Regulation is replaced by the following:

“**11.** An employer must file an annual information return in prescribed form in respect of the salary and wages described in the second paragraph of section 50 of the Act on which the employer is required to pay or from which the employer is required to deduct a contribution under section 52 or 59 of the Act; Title XXVII of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) applies, with the necessary modifications, to that return.”

(2) Subsection 1 applies from the year 2006.

**5.** Division V of the Regulation is revoked.

**6.** 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. 541.47, 1st par., s. 677, 1st par., subpars. 7.1, 39, 40, 41, 44.0.1, 45, 50.2, 55.1 and 57 and 2nd par.; 2006, c. 31, s. 112)

**1.** Section 22.30R12 of the Regulation respecting the Québec sales tax is amended

(1) by inserting “obtient” in the French text of the portion before paragraph 1 after “qui acquiert le service ou”;

(2) by replacing the English text by the following:

“**22.30R12.** Where a supply of a computer-related service or access to the Internet is made in Canada by a particular supplier and there is to be only one final recipient of the service or access, as the case may be, who acquires it under an agreement with either the particular supplier or another supplier, the supply is a prescribed supply if,

(1) where there is a single ordinary location at which the final recipient makes use of the service or access, as the case may be, and either the particular supplier maintains information sufficient to determine that location or it is the normal business practice of the particular supplier to obtain such information, that location is in Québec; and

(2) in any other case, the mailing address of the recipient of the supply is in Québec.”

(2) Subsection 1 has effect from 1 April 1997.

**2.** Section 22.30R13 of the Regulation is amended

(1) by inserting “réputée” in the French text of paragraph 1 after “la fourniture serait”;

(2) by replacing the English text by the following:

“**22.30R13.** Where a supply of a computer-related service or access to the Internet is made in Canada by a particular supplier and there is to be multiple final

\* The Regulation respecting the Québec sales tax, made by Order in Council 1607-92 dated 4 November 1992 (1992, *G.O.* 2, 4952), was last amended by the Regulation to amend the Regulation respecting the Québec sales tax made by Order in Council 1249-2005 dated 14 December 2005 (2005, *G.O.* 2, 5533). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2006, updated to 1 September 2006.

recipients of the service or access, as the case may be, each of whom acquires it under an agreement with either the particular supplier or another supplier, the supply is a prescribed supply if,

(1) where there is a single location at which each of those final recipients makes use of the service or access, as the case may be, and either the particular supplier maintains information sufficient to determine that location or it is the normal business practice of the particular supplier to obtain such information, the supply would be deemed to be made in Québec, under section 22.11 or 22.15 of the Act, if the service were performed, or the access were attainable, as the case may be, at each location where, and to the same extent to which, the final recipients make use of the service or access, as the case may be; and

(2) in any other case, the mailing address of the recipient of the supply is in Québec.”.

(2) Subsection 1 has effect from 1 April 1997.

**3.** (1) Section 383R1 of the Regulation is amended by striking out the definition of “municipality”.

(2) Subsection 1 has effect in respect of property or a service acquired or brought into Québec under an agreement entered into after 31 December 1996. However, in the case of property or a service delivered, performed or made available, as the case may be, on a continuous basis by means of a wire, pipeline or other conduit, subsection 1 has effect in respect of property or a service invoiced for a regular period beginning after 31 December 1996.

**4.** (1) The Regulation is amended by inserting the following after section 383R3:

“PRESCRIBED GOVERNMENT ORGANIZATION

**383R4.** For the purposes of the definition of “non-profit organization” in section 383 of the Act, a prescribed government organization is

(1) an organization referred to in section 2.1 of the Public Service Body Rebate (GST/HST) Regulations (SOR 91-37 (1991) 125 Canada Gazette, Part II, 150); or

(2) a mandatary of the Government of Québec, except an entity listed in Schedule III that would be a non-profit organization within the meaning of section 1 of the Act if the definition of that expression were read without reference to “a government”.”.

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

**5.** (1) Section 386R9.1 of the Regulation is amended by replacing “397” by “397.2”.

(2) Subsection 1 applies in respect of determining a rebate for a claim period ending after 31 December 2004. However, the rebate of a person, for a claim period that includes 1 January 2005, is to be determined as if subsection 1 had not come into force in respect of

(1) an amount of tax that becomes payable by the person before 1 January 2005;

(2) an amount that is deemed to have been paid or collected by the person before 1 January 2005; or

(3) an amount that is required to be added in determining the person’s net tax

(a) as a result of a division or branch of the person becoming a small supplier division before 1 January 2005; or

(b) as a result of the person ceasing before 1 January 2005 to be a registrant.

**6.** (1) Section 389R10 of the Regulation is amended by replacing “397” in the first paragraph and in subparagraph 2 of the third paragraph by “397.2”.

(2) Subsection 1 applies in respect of determining a rebate for a claim period ending after 31 December 2004. However, the rebate of a person, for a claim period that includes 1 January 2005, is to be determined as if subsection 1 had not come into force in respect of

(1) an amount of tax that becomes payable by the person before 1 January 2005;

(2) an amount that is deemed to have been paid or collected by the person before 1 January 2005; or

(3) an amount that is required to be added in determining the person’s net tax

(a) as a result of a division or branch of the person becoming a small supplier division before 1 January 2005; or

(b) as a result of the person ceasing before 1 January 2005 to be a registrant.

**7.** (1) Section 389R11 of the Regulation is amended by replacing “397” by “397.2”.

(2) Subsection 1 applies in respect of determining a rebate for a claim period ending after 31 December 2004. However, the rebate of a person, for a claim period that includes 1 January 2005, is to be determined as if subsection 1 had not come into force in respect of

(1) an amount of tax that becomes payable by the person before 1 January 2005;

(2) an amount that is deemed to have been paid or collected by the person before 1 January 2005; or

(3) an amount that is required to be added in determining the person's net tax

(a) as a result of a division or branch of the person becoming a small supplier division before 1 January 2005; or

(b) as a result of the person ceasing before 1 January 2005 to be a registrant.

**8.** (1) Section 425.1R2 of the Regulation is amended by inserting “, or is required to be,” after “any registrant who is”.

(2) Subsection 1 has effect from 21 February 2000.

**9.** (1) Section 434R0.5 of the Regulation is amended by adding “, or a municipality” at the end of paragraph 2 of the definition of “specified registrant”.

(2) Subsection 1 has effect in respect of property or a service acquired or brought into Québec under an agreement entered into after 31 December 1996. However, in the case of property or a service delivered, performed or made available, as the case may be, on a continuous basis by means of a wire, pipeline or other conduit, subsection 1 has effect in respect of property or a service invoiced for a regular period beginning after 31 December 1996.

**10.** (1) Section 434R0.8 of the Regulation is amended by inserting “and property for which the registrant was not required to pay tax” after “, other than basic groceries of the registrant” in paragraph 1.

(2) Subsection 1 applies for the purpose of determining the net tax of a registrant for any reporting period beginning after 30 June 1997 in respect of the consideration for a supply that becomes due after 30 June 1997 or is paid after that date without becoming due.

**11.** (1) Section 434R2 of the Regulation is amended by replacing “or a selected public service body” in paragraph 1 by “, a selected public service body or a municipality”.

(2) Subsection 1 has effect in respect of property or a service acquired or brought into Québec under an agreement entered into after 31 December 1996. However, in the case of property or a service delivered, performed or made available, as the case may be, on a continuous basis by means of a wire, pipeline or other conduit, subsection 1 has effect in respect of property or a service invoiced for a regular period beginning after 31 December 1996.

**12.** (1) Section 489.1R4 of the Regulation is amended by replacing “300,000,000” in the portion before subparagraph 1 of the first paragraph by “500,000,000”.

(2) Subsection 1 applies in respect of sales made after 23 March 2006.

**13.** (1) Section 489.1R5 of the Regulation is replaced by the following:

“**489.1R5.** For the purposes of the second paragraph of section 489.1 of the Act, the prescribed amount or percentage is

(1) 100%, from the first 150,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific tax would be payable, but for this section, in a particular calendar year; or

(2) from the 150,000,001st to the 300,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific tax is payable in a particular calendar year,

(a) 0.098 of a cent per millilitre if the alcoholic beverages are sold for consumption on the premises; or

(b) 0.044 of a cent cent per millilitre if the alcoholic beverages are sold for consumption otherwise than on the premises.”

(2) Subsection 1 applies in respect of sales made after 23 March 2006.

**14.** (1) The Regulation is amended by replacing the heading that follows section 518R10 by the following:

“TAX ON LODGING”.

(2) Subsection 1 has effect from 1 July 2005.

**15.** (1) The heading preceding section 541.24R2 of the Regulation is replaced by the following:

“Prescribed classes and prescribed tourist regions”.

(2) Subsection 1 has effect from 1 July 2005.

**16.** (1) Section 541.24R2 of the Regulation is replaced by the following:

“**541.24R2.** For the purposes of section 541.24 of the Act, the classes and tourist regions in Schedule II.2 are prescribed classes and prescribed tourist regions.”.

(2) Subsection 1 has effect from 1 July 2005.

**17.** (1) Section 541.47R4 of the Regulation is amended

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

“(a) Baie-D’Urfé, Beaconsfield, Brossard, Côte-Saint-Luc, Dollard-Des Ormeaux, Dorval, Hampstead, Kirkland, L’Île-Dorval, Longueuil, Montréal, Montréal-Est, Montréal-Ouest, Mont-Royal, Pointe-Claire, Sainte-Anne-de-Bellevue, Saint-Lambert, Senneville and Westmount;”;

(2) by striking out paragraph *c*.

(2) Subsection 1 has effect from 1 January 2006.

**18.** (1) Schedule II.2 to the Regulation is replaced by the following:

“**SCHEDULE II.2**  
(s. 541.24R2)

PRESCRIBED CLASSES AND PRESCRIBED  
TOURIST REGIONS

CLASS 1

**Tourist regions**

Territorial entities included in the regions

**Abitibi-Témiscamingue**

Amos; Angliers; Authier; Authier-Nord; Barraute; Béarn; Belcourt; Bellettre; Berry; Champneuf; Chazel; Clermont; Clerval; Duhamel-Ouest; Duparquet; Dupuy; Fugèreville; Gallichan; Guérin; Kebaowek; Kipawa; La Corne; La Morandière; La Motte; La Reine; La Sarre; Lac-Chicobi; Lac-Despinassy; Lac-Duparquet; Lac-Fouillac; Lac-Granet; Lac-Metei; Lac-Simon; Laforce; Landrienne; Latulipe-et-Gaboury; Launay; Laverlochère; Lorrainville; Macamic; Malartic; Matchi-Manitou; Moffet; Nédélec; Normétal; Notre-Dame-du-Nord; Palmarolle; Pikogan; Poularies; Preissac; Rapide-Danseur; Rémigny; Réservoir-Dozois; Rivière-Héva; Rivière-Kipawa; Rivière-Ojima; Rochebaucourt; Roquemaure; Rouyn-Noranda; Saint-Bruno-de-Guigues;

Saint-Dominique-du-Rosaire; Saint-Édouard-de-Fabre; Saint-Eugène-de-Guigues; Saint-Félix-de-Dalquier; Saint-Lambert; Saint-Marc-de-Figuery; Saint-Mathieu-d’Harricana; Sainte-Germaine-Boulé; Sainte-Gertrude-Manneville; Sainte-Hélène-de-Mancebourg; Senneterre (Parish); Senneterre (Town); Taschereau; Témiscaming; Timiskaming; Trécesson; Val-d’Or; Val-Saint-Gilles; Ville-Marie.

**Bas-Saint-Laurent**

Aclair; Biencourt; Cabano; Cacouna; Dégelis; Esprit-Saint; Kamouraska; La Pocatière; La Trinité-des-Monts; Lac-Boisbouscache; Lac-des-Aigles; Lac-Huron; Le Bic; Lejeune; Les Hauteurs; L’Isle-Verte; Mont-Carmel; Notre-Dame-des-Neiges; Notre-Dame-des-Sept-Douleurs; Notre-Dame-du-Lac; Notre-Dame-du-Portage; Packington; Petit-Lac-Sainte-Anne; Picard; Pohénégamook; Rimouski; Rivière-Bleue; Rivière-du-Loup; Rivière-Ouelle; Saint-Alexandre-de-Kamouraska; Saint-Anaclet-de-Lessard; Saint-André; Saint-Antonin; Saint-Arsène; Saint-Athanase; Saint-Bruno-de-Kamouraska; Saint-Charles-Garnier; Saint-Clément; Saint-Cyprien; Saint-Denis; Saint-Donat; Saint-Éloi; Saint-Elzéar-de-Témiscouata; Saint-Épiphanie; Saint-Eugène-de-Ladrière; Saint-Eusèbe; Saint-Fabien; Saint-François-Xavier-de-Viger; Saint-Gabriel-de-Rimouski; Saint-Gabriel-Lalemant; Saint-Georges-de-Cacouna (Parish); Saint-Georges-de-Cacouna (Village); Saint-Germain; Saint-Guy; Saint-Honoré-de-Témiscouata; Saint-Hubert-de-Rivière-du-Loup; Saint-Jean-de-Dieu; Saint-Jean-de-la-Lande; Saint-Joseph-de-Kamouraska; Saint-Juste-du-Lac; Saint-Louis-du-Ha! Ha!; Saint-Marc-du-Lac-Long; Saint-Marcellin; Saint-Mathieu-de-Rioux; Saint-Médard; Saint-Michel-du-Squatec; Saint-Modeste; Saint-Narcisse-de-Rimouski; Saint-Onésime-d’Ixworth; Saint-Pacôme; Saint-Pascal; Saint-Paul-de-la-Croix; Saint-Philippe-de-Néri; Saint-Pierre-de-Lamy; Saint-Simon; Saint-Valérien; Sainte-Anne-de-la-Pocatière; Sainte-Françoise; Sainte-Hélène; Sainte-Luce; Sainte-Rita; Trois-Pistoles; Whitworth.

**Cantons-de-l’Est**

Abercorn; Asbestos; Ascot Corner; Audet; Austin; Ayer’s Cliff; Barnston-Ouest; Bedford (Town); Bedford (Township); Bolton-Est; Bolton-Ouest; Bonsecours; Brigham; Brome; Bromont; Bury; Chartierville; Cleveland; Coaticook; Compton; Cookshire-Eaton; Courcelles; Cowansville; Danville; Dixville; Dudswell; Dunham; East Angus; East Farnham; East Hereford; Eastman; Farnham; Frelighsburg; Frontenac; Granby (Town); Granby (Township); Hampden; Hatley (Municipality); Hatley (Township); Kingsbury; Lac-Brome; Lac-Drolet; Lac-Mégantic; Lambton; La Patrie; Lawrenceville; Lingwick; Magog; Maricourt; Marston; Martinville;

Melbourne; Milan; Nantes; Newport; North Hatley; Notre-Dame-des-Bois; Notre-Dame-de-Stanbridge; Ogden; Orford; Piopolis; Pottou; Racine; Richmond; Roxton Pond; Saint-Adrien; Saint-Alphonse; Saint-Armand; Saint-Augustin-de-Woburn; Saint-Benoît-du-Lac; Saint-Camille; Saint-Claude; Saint-Denis-de-Brompton; Saint-Étienne-de-Bolton; Saint-François-Xavier-de-Brompton; Saint-Georges-de-Windsor; Saint-Herménégilde; Saint-Ignace-de-Stanbridge; Saint-Isidore-de-Clifton; Saint-Joachim-de-Shefford; Saint-Joseph-de-Ham-Sud; Saint-Ludger; Saint-Malo; Saint-Pierre-de-Véronne-à-Pike-River; Saint-Robert-Bellarmin; Saint-Romain; Saint-Sébastien; Saint-Venant-de-Paquette; Sainte-Anne-de-la-Rochelle; Sainte-Catherine-de-Hatley; Sainte-Cécile-de-Milton; Sainte-Cécile-de-Whitton; Sainte-Edwidge-de-Clifton; Sainte-Sabine; Scotstown; Shefford; Sherbrooke; Stanbridge East; Stanbridge Station; Stanstead (Town); Stanstead (Township); Stanstead-Est; Stoke; Stornoway; Stratford; Stukely-Sud; Sutton; Ulverton; Valcourt (Town); Valcourt (Township); Val-Joli; Val-Racine; Warden; Waterloo; Waterville; Weedon; Westbury; Windsor; Wotton.

### Centre-du-Québec

Aston-Jonction; Baie-du-Febvre; Bécancour; Chester-Est; Chesterville; Daveluyville; Deschailons-sur-Saint-Laurent; Drummondville; Durham-Sud; Fortierville; Grand-Saint-Esprit; Ham-Nord; Inverness; Kingsley Falls; Laurierville; L'Avenir; La Visitation-de-Yamaska; Lefebvre; Lemieux; Lyster; Maddington; Manseau; Nicolet; Norbertville; Notre-Dame-de-Ham; Notre-Dame-de-Lourdes; Notre-Dame-du-Bon-Conseil (Parish); Notre-Dame-du-Bon-Conseil (Village); Odanak; Parisville; Pierreville; Plessisville (Parish); Plessisville (Town); Princeville; Saint-Albert; Saint-Bonaventure; Saint-Célestin (Municipality); Saint-Célestin (Village); Saint-Christophe-d'Arthabaska; Saint-Cyrille-de-Wendover; Saint-Edmond-de-Grantham; Saint-Elphège; Saint-Eugène; Saint-Félix-de-Kingsey; Saint-Ferdinand; Saint-François-du-Lac; Saint-Germain-de-Grantham; Saint-Guillaume; Saint-Léonard-d'Aston; Saint-Louis-de-Blandford; Saint-Lucien; Saint-Majorique-de-Grantham; Saint-Norbert-d'Arthabaska; Saint-Pie-de-Guire; Saint-Pierre-Baptiste; Saint-Pierre-les-Becquets; Saint-Rémi-de-Tingwick; Saint-Rosaire; Saint-Samuel; Saint-Sylvère; Saint-Valère; Saint-Wenceslas; Saint-Zéphirin-de-Courval; Sainte-Anne-du-Sault; Sainte-Brigitte-des-Saults; Sainte-Cécile-de-Lévrard; Sainte-Clotilde-de-Horton; Sainte-Élisabeth-de-Warwick; Sainte-Eulalie; Sainte-Françoise; Sainte-Marie-de-Blandford; Sainte-Monique; Sainte-Perpétue; Sainte-Séraphine; Sainte-Sophie-d'Halifax; Sainte-Sophie-de-Lévrard; Saints-Martyrs-Canadiens; Tingwick; Victoriaville; Villeroy; Warwick; Wickham; Wölinak.

### Charlevoix

Baie-Saint-Paul; Baie-Sainte-Catherine; Clermont; Lac-Pikauba; La Malbaie; Les Éboulements; L'Isle-aux-Coudres; Mont-Élie; Notre-Dame-des-Monts; Petite-Rivière-Saint-François; Sagard; Saint-Hilarion; Saint-Aimé-des-Lacs; Saint-Irénée; Saint-Siméon; Saint-Urbain.

### Chaudière-Appalaches

Adstock; Armagh; Beauceville; Beaulac-Garthy; Beaumont; Berthier-sur-Mer; Cap-Saint-Ignace; Disraeli (Town); Disraeli (Parish); Dosquet; East Broughton; Frampton; Honfleur; Irlande; Kinnear's Mills; Lac-Etchemin; Lac-Frontière; Lac-Poulin; La Durantaye; La Guadeloupe; Laurier-Station; Leclercville; Lévis; L'Islet; Lotbinière; Montmagny; Notre-Dame-Auxiliatrice-de-Buckland; Notre-Dame-des-Pins; Notre-Dame-du-Rosaire; Notre-Dame-du-Sacré-Coeur-d'Issoudun; Sacré-Coeur-de-Jésus; Saint-Adalbert; Saint-Adrien-d'Irlande; Saint-Agapit; Saint-Alfred; Saint-Anselme; Saint-Antoine-de-l'Isle-aux-Grues; Saint-Antoine-de-Tilly; Saint-Apollinaire; Saint-Aubert; Saint-Benjamin; Saint-Benoît-Labre; Saint-Bernard; Saint-Camille-de-Lellis; Saint-Charles-de-Bellechasse; Saint-Côme-Linière; Saint-Cyprien; Saint-Cyrille-de-Lessard; Saint-Damase-de-l'Islet; Saint-Damien-de-Buckland; Saint-Édouard-de-Lotbinière; Saint-Elzéar; Saint-Éphrem-de-Beauce; Saint-Évariste-de-Forsyth; Saint-Fabien-de-Panet; Saint-Flavien; Saint-Fortunat; Saint-François-de-la-Rivière-du-Sud; Saint-Frédéric; Saint-Gédéon-de-Beauce; Saint-Georges; Saint-Gervais; Saint-Gilles; Saint-Henri; Saint-Hilaire-de-Dorset; Saint-Honoré-de-Shenley; Saint-Isidore; Saint-Jacques-de-Leeds; Saint-Jacques-le-Majeur-de-Wolfestown; Saint-Janvier-de-Joly; Saint-Jean-de-Brébeuf; Saint-Jean-Port-Joli; Saint-Joseph-de-Beauce; Saint-Joseph-de-Coleraine; Saint-Joseph-des-Érables; Saint-Jules; Saint-Julien; Saint-Just-de-Bretenières; Saint-Lambert-de-Lauzon; Saint-Lazare-de-Bellechasse; Saint-Léon-de-Standon; Saint-Louis-de-Gonzague; Saint-Luc-de-Bellechasse; Saint-Magloire; Saint-Malachie; Saint-Marcel; Saint-Martin; Saint-Michel-de-Bellechasse; Saint-Narcisse-de-Beaurivage; Saint-Nazaire-de-Dorchester; Saint-Nérée; Saint-Odilon-de-Cranbourne; Saint-Omer; Saint-Pamphile; Saint-Patrice-de-Beaurivage; Saint-Paul-de-Montminy; Saint-Philéon; Saint-Philibert; Saint-Pierre-de-Broughton; Saint-Pierre-de-la-Rivière-du-Sud; Saint-Prosper; Saint-Raphaël; Saint-René; Saint-Roch-des-Aulnaies; Saint-Séverin; Saint-Simon-les-Mines; Saint-Sylvestre; Saint-Théophile; Saint-Vallier; Saint-Victor; Saint-Zacharie; Sainte-Agathe-de-Lotbinière; Sainte-Apolline-de-Patton; Sainte-Aurélie; Sainte-Claire; Sainte-Clotilde-de-Beauce; Sainte-Croix; Sainte-Euphémie-sur-Rivière-du-Sud; Sainte-Félicité; Sainte-Hénédine; Sainte-Justine; Sainte-Louise; Sainte-Lucie-de-Beaugard;

Sainte-Marguerite; Sainte-Marie; Sainte-Perpétue; Sainte-Praxède; Sainte-Rose-de-Watford; Sainte-Sabine; Saints-Anges; Scott; Thetford Mines; Tourville; Tring-Jonction; Val-Alain; Vallée-Jonction.

### Gaspésie

Albertville; Amqui; Baie-des-Sables; Bonaventure; Cap-Chat; Caplan; Carleton-sur-Mer; Cascapédia-Saint-Jules; Causapsal; Chandler; Cloridorme; Collines-du-Basque; Coulée-des-Adolphe; Escuminac; Gaspé; Gesgapegiag; Grand-Métis; Grande-Rivière; Grande-Vallée; Grosses-Roches; Hope; Hope Town; Lac-à-la-Croix; Lac-Alfred; Lac-au-Saumon; Lac-Casault; Lac-des-Eaux-Mortes; Lac-Matapédia; La Martre; La Rédemption; L'Ascension-de-Patapédia; Les Méchins; Listuguj; Maria; Marsoui; Matane; Matapédia; Métis-sur-Mer; Mont-Albert; Mont-Alexandre; Mont-Joli; Mont-Saint-Pierre; Murdochville; New Carlisle; New Richmond; Nouvelle; Padoue; Paspébiac; Percé; Petite-Vallée; Pointe-à-la-Croix; Port-Daniel-Gascons; Price; Ristigouche-Partie-Sud-Est; Rivière-à-Claude; Rivière-Bonaventure; Rivière-Bonjour; Rivière-Nouvelle; Rivière-Patapédia-Est; Rivière-Saint-Jean; Rivière-Vaseuse; Routhierville; Ruisseau-des-Mineurs; Ruisseau-Ferguson; Saint-Adelme; Saint-Alexandre-des-Lacs; Saint-Alexis-de-Matapédia; Saint-Alphonse; Saint-André-de-Restigouche; Saint-Cléophas; Saint-Damase; Saint-Elzéar; Saint-François-d'Assise; Saint-Godefroi; Saint-Jean-de-Cherbourg; Saint-Joseph-de-Lepage; Saint-Léandre; Saint-Léon-le-Grand; Saint-Maxime-du-Mont-Louis; Saint-Moïse; Saint-Noël; Saint-Octave-de-Métis; Saint-René-de-Matane; Saint-Siméon; Saint-Tharcisius; Saint-Ulric; Saint-Vianney; Saint-Zénon-du-Lac-Humqui; Sainte-Angèle-de-Mérici; Sainte-Anne-des-Monts; Sainte-Félicité; Sainte-Flavie; Sainte-Florence; Sainte-Irène; Sainte-Jeanne-d'Arc; Sainte-Madeleine-de-la-Rivière-Madeleine; Sainte-Marguerite; Sainte-Paule; Sainte-Thérèse-de-Gaspé; Sayabec; Shigawake; Val-Brillant.

### Lanaudière

Baie-Atibenne; Baie-de-la-Bouteille; Baie-Obaoca; Berthierville; Charlemagne; Chertsey; Crabtree; Entrelacs; Joliette; La Visitation-de-l'Île-Dupas; Lac-Cabasta; Lac-des-Dix-Milles; Lac-Devenyns; Lac-du-Taureau; Lac-Legendre; Lac-Matawin; Lac-Minaki; Lac-Santé; Lanoraie; L'Assomption; Lavaltrie; L'Épiphanie (Parish); L'Épiphanie (Town); Manawan; Mandeville; Mascouche; Notre-Dame-de-la-Merci; Notre-Dame-de-Lourdes; Notre-Dame-des-Prairies; Rawdon; Repentigny; Saint-Alexis (Parish); Saint-Alexis (Village); Saint-Alphonse-Rodriguez; Saint-Ambroise-de-Kildare; Saint-Barthélemy; Saint-Calixte; Saint-Charles-Borromée; Saint-Cléophas-de-Brandon; Saint-Côme; Saint-Cuthbert; Saint-Damien; Saint-Didace; Saint-Donat; Saint-Esprit;

Saint-Félix-de-Valois; Saint-Gabriel; Saint-Gabriel-de-Brandon; Saint-Guillaume-Nord; Saint-Ignace-de-Loyola; Saint-Jacques; Saint-Jean-de-Matha; Saint-Liguori; Saint-Lin-Laurentides; Saint-Michel-des-Saints; Saint-Norbert; Saint-Paul; Saint-Pierre; Saint-Roch-de-l'Achigan; Saint-Roch-Ouest; Saint-Sulpice; Saint-Thomas; Saint-Zénon; Sainte-Béatrix; Sainte-Élisabeth; Sainte-Émélie-de-l'Énergie; Sainte-Geneviève-de-Berthier; Sainte-Julienne; Sainte-Marcelline-de-Kildare; Sainte-Marie-Salomé; Sainte-Mélanie; Terrebonne.

### Laurentides

Amherst; Arundel; Baie-des-Chaloupes; Barkmere; Blainville; Boisbriand; Bois-des-Filion; Brébeuf; Brownsburg-Chatham; Chute-Saint-Philippe; Deux-Montagnes; Doncaster; Estérel; Ferme-Neuve; Gore; Grenville; Grenville-sur-la-Rouge; Harrington; Huberdeau; Ivry-sur-le-Lac; Kanesatake; Kiamika; La Conception; La Minerve; Labelle; Lac-Akonapwehikan; Lac-Bazinnet; Lac-De La Bidière; Lac-de-la-Maison-de-Pierre; Lac-de-la-Pomme; Lac-des-Écorces; Lac-des-Seize-Îles; Lac-Douaire; Lac-du-Cerf; Lac-Ernest; Lachute; Lac-Marguerite; Lac-Oscar; Lac-Saguay; Lac-Saint-Paul; Lac-Supérieur; Lac-Tremblant-Nord; Lac-Wagwabika; La Macaza; Lantier; L'Ascension; Lorraine; Mille-Isles; Mirabel; Montcalm; Mont-Laurier; Mont-Saint-Michel; Mont-Tremblant; Morin Heights; Nominuingue; Notre-Dame-de-Pontmain; Notre-Dame-du-Laus; Oka; Piedmont; Pointe-Calumet; Prévost; Rivière-Rouge; Rosemère; Saint-Adolphe-d'Howard; Saint-Aimé-du-Lac-des-Îles; Saint-André-d'Argenteuil; Saint-Colomban; Saint-Eustache; Saint-Faustin-Lac-Carré; Saint-Hippolyte; Saint-Jérôme; Saint-Joseph-du-Lac; Saint-Placide; Saint-Sauveur; Sainte-Adèle; Sainte-Agathe-des-Monts; Sainte-Anne-des-Lacs; Sainte-Anne-des-Plaines; Sainte-Anne-du-Lac; Sainte-Lucie-des-Laurentides; Sainte-Marguerite-du-Lac-Masson; Sainte-Marthe-sur-le-Lac; Sainte-Sophie; Sainte-Thérèse; Val-David; Val-des-Lacs; Val-Morin; Wentworth; Wentworth-Nord.

### Mauricie

Batiscan; Champlain; Charette; Coucoucache; Grandes-Piles; Hérouxville; La Bostonnais; La Tuque; Lac-aux-Sables; Lac-Boulé; Lac-Édouard; Lac-Masketsi; Lac-Normand; Louiseville; Maskinongé; Notre-Dame-de-Montauban; Notre-Dame-du-Mont-Carmel; Obedjiwan; Rivière-de-la-Savane; Saint-Adelphe; Saint-Alexis-des-Monts; Saint-Barnabé; Saint-Boniface; Saint-Édouard-de-Maskinongé; Saint-Élie-de-Caxton; Saint-Étienne-des-Grès; Saint-Justin; Saint-Léon-le-Grand; Saint-Luc-de-Vincennes; Saint-Mathieu-du-Parc; Saint-Maurice; Saint-Narcisse; Saint-Paulin; Saint-Prosper; Saint-Roch-de-Mékinac; Saint-Sévère; Saint-Séverin; Saint-Stanislas; Saint-Tite; Sainte-Angèle-de-Prémont;

Sainte-Anne-de-la-Pérade; Sainte-Geneviève-de-Batiscan; Sainte-Thècle; Sainte-Ursule; Shawinigan; Trois-Rives; Trois-Rivières; Wemotaci; Yamachiche.

### Montérégie

Acton Vale; Akwesasne; Ange-Gardien; Beauharnois; Beloeil; Béthanie; Boucherville; Brossard; Calixa-Lavallée; Candiac; Carignan; Chambly; Châteauguay; Contrecoeur; Coteau-du-Lac; Delson; Dundee; Elgin; Franklin; Godmanchester; Havelock; Hemmingford (Township); Hemmingford (Village); Henryville; Hinchinbrooke; Howick; Hudson; Huntingdon; Kahnawake; La Prairie; La Présentation; Laçolle; Léry; Les Cèdres; Les Coteaux; L'Île-Cadieux; L'Île-Perrot; Longueuil; Marieville; Massueville; McMasterville; Mercier; Mont-Saint-Grégoire; Mont-Saint-Hilaire; Napierville; Notre-Dame-de-l'Île-Perrot; Noyan; Ormstown; Otterburn Park; Pincourt; Pointe-des-Cascades; Pointe-Fortune; Richelieu; Rigaud; Rivière-Beaudette; Rougemont; Roxton; Roxton Falls; Saint-Aimé; Saint-Alexandre; Saint-Amable; Saint-Anicet; Saint-Antoine-sur-Richelieu; Saint-Barnabé-Sud; Saint-Basile-le-Grand; Saint-Bernard-de-Lacolle; Saint-Bernard-de-Michaudville; Saint-Blaise-sur-Richelieu; Saint-Bruno-de-Montarville; Saint-Césaire; Saint-Charles-sur-Richelieu; Saint-Chrysostome; Saint-Clet; Saint-Constant; Saint-Cyprien-de-Napierville; Saint-Damase; Saint-David; Saint-Denis-sur-Richelieu; Saint-Dominique; Saint-Édouard; Saint-Étienne-de-Beauharnois; Saint-Georges-de-Clarenceville; Saint-Gérard-Majella; Saint-Hugues; Saint-Hyacinthe; Saint-Isidore; Saint-Jacques-le-Mineur; Saint-Jean-Baptiste; Saint-Jean-sur-Richelieu; Saint-Joseph-de-Sorel; Saint-Jude; Saint-Lambert; Saint-Lazare; Saint-Liboire; Saint-Louis; Saint-Louis-de-Gonzague; Saint-Marcel-de-Richelieu; Saint-Marc-sur-Richelieu; Saint-Mathias-sur-Richelieu; Saint-Mathieu; Saint-Mathieu-de-Beloeil; Saint-Michel; Saint-Nazaire-d'Acton; Saint-Ours; Saint-Patrice-de-Sherrington; Saint-Paul-d'Abbotsford; Saint-Paul-de-l'Île-aux-Noix; Saint-Philippe; Saint-Pie; Saint-Polycarpe; Saint-Rémi; Saint-Robert; Saint-Roch-de-Richelieu; Saint-Sébastien; Saint-Simon; Saint-Stanislas-de-Kostka; Saint-Télesphore; Saint-Théodore-d'Acton; Saint-Urbain-Premier; Saint-Valentin; Saint-Valérien-de-Milton; Saint-Zotique; Sainte-Angèle-de-Monnoir; Sainte-Anne-de-Sabrevois; Sainte-Anne-de-Sorel; Sainte-Barbe; Sainte-Brigide-d'Iberville; Sainte-Catherine; Sainte-Christine; Sainte-Clotilde-de-Châteauguay; Sainte-Hélène-de-Bagot; Sainte-Julie; Sainte-Justine-de-Newton; Sainte-Madeleine; Sainte-Marie-Madeleine; Sainte-Marthe; Sainte-Martine; Sainte-Victoire-de-Sorel; Salaberry-de-Valleyfield; Sorel-Tracy; Terrasse-Vaudreuil; Très-Saint-Rédempteur; Très-Saint-Sacrement; Upton; Varennes; Vaudreuil-Dorion; Vaudreuil-sur-le-Lac; Venise-en-Québec; Verchères; Yamaska.

### Outaouais

Alleyn-et-Cawood; Aumond; Blue Sea; Boileau; Bois-Franc; Bouchette; Bowman; Bristol; Bryson; Campbell's Bay; Cantley; Cascades-Malignes; Cayamant; Chelsea; Chénéville; Chichester; Clarendon; Déléage; Denholm; Dépôt-Échouani; Duhamel; Egan-Sud; Fassett; Fort-Coulonge; Gatineau; Gracefield; Grand-Calumet; Grand-Remous; Kazabazua; Kitigan Zibi; Lac-des-Plages; Lac-Lenôtre; Lac-Moselle; Lac-Nilgaut; Lac-Pythonga; Lac-Rapide; Lac-Sainte-Marie; Lac-Simon; L'Ange-Gardien; La Pêche; L'Isle-aux-Allumettes; Litchfield; Lochaber; Lochaber-Partie-Ouest; Low; Maniwaki; Mansfield-et-Pontefract; Mayo; Messines; Montcerf-Lytton; Montebello; Montpellier; Mulgrave-et-Derry; Namur; Notre-Dame-de-Bon-Secours; Notre-Dame-de-la-Paix; Notre-Dame-de-la-Salette; Otter Lake; Papineauville; Plaisance; Pontiac; Portage-du-Fort; Rapides-des-Joachims; Ripon; Saint-André-Avellin; Saint-Émile-de-Suffolk; Saint-Sixte; Sainte-Thérèse-de-la-Gatineau; Shawville; Sheen-Esher-Aberdeen-et-Malakoff; Thorne; Thurso; Val-des-Bois; Val-des-Monts; Waltham.

### Québec

Beaupré; Boischatel; Stoneham-et-Tewkesbury; Cap-Santé; Château-Richer; Deschambault-Grondines; Donnacona; Fossambault-sur-le-Lac; Lac-Beauport; Lac-Blanc; Lac-Croche; Lac-Delage; Lac-Jacques-Cartier; Lac-Lapeyrère; Lac-Saint-Joseph; Lac-Sergent; L'Ancienne-Lorette; L'Ange-Gardien; Linton; Neuville; Notre-Dame-des-Anges; Québec; Pont-Rouge; Portneuf; Rivière-à-Pierre; Saint-Alban; Saint-Augustin-de-Desmaures; Saint-Basile; Saint-Casimir; Saint-Ferréol-les-Neiges; Saint-François-de-l'Île-d'Orléans; Saint-Gabriel-de-Valcartier; Saint-Gilbert; Saint-Jean-de-l'Île-d'Orléans; Saint-Joachim; Saint-Laurent-de-l'Île-d'Orléans; Saint-Léonard-de-Portneuf; Saint-Louis-de-Gonzague-du-Cap-Tourmente; Saint-Marc-des-Carières; Saint-Pierre-de-l'Île-d'Orléans; Saint-Raymond; Saint-Thuribe; Saint-Tite-des-Caps; Saint-Ubalde; Sainte-Anne-de-Baupré; Sainte-Brigitte-de-Laval; Sainte-Catherine-de-la-Jacques-Cartier; Sainte-Christine-d'Auvergne; Sainte-Famille; Sainte-Pétronille; Sault-au-Cochon; Shannon; Wendake.

### Saguenay-Lac-Saint-Jean

Albanel; Alma; Bégin; Belle-Rivière; Chambord; Chute-des-Passes; Desbiens; Dolbeau-Mistassini; Ferland-et-Boilleau; Girardville; Hébertville; Hébertville-Station; Labrecque; Lac-Achouakan; Lac-Ashuapmushuan; Lac-Bouchette; Lac-Ministuk; Lac-Moncouche; La Doré; Lalemant; Lamarche; L'Anse-Saint-Jean; Larouche; L'Ascension-de-Notre-Seigneur; Mashteuiatsh; Métabetchouan-Lac-à-la-Croix; Mont-Apica; Mont-

Valin; Normandin; Notre-Dame-de-Lorette; Péribonka; Petit-Saguenay; Rivière-Éternité; Rivière-Mistassini; Roberval; Saguenay; Saint-Ambroise; Saint-André-du-Lac-Saint-Jean; Saint-Augustin; Saint-Bruno; Saint-Charles-de-Bourget; Saint-David-de-Falardeau; Saint-Edmond-les-Plaines; Saint-Eugène-d'Argentenay; Saint-Félicien; Saint-Félix-d'Otis; Saint-François-de-Sales; Saint-Fulgence; Saint-Gédéon; Saint-Henri-de-Taillon; Saint-Honoré; Saint-Ludger-de-Milot; Saint-Nazaire; Saint-Prime; Saint-Stanislas; Saint-Thomas-Didyme; Sainte-Hedwige; Sainte-Jeanne-d'Arc; Sainte-Monique; Sainte-Rose-du-Nord.

## CLASS 2

### Tourist regions

Territorial entities included in the regions

#### Laval

Laval.

#### Montréal

Baie-D'Urfé; Beaconsfield; Côte-Saint-Luc; Dollard-Des Ormeaux; Dorval; Hampstead; Kirkland; L'Île-Dorval; Montréal; Montréal-Est; Montréal-Ouest; Mont-Royal; Pointe-Claire; Sainte-Anne-de-Bellevue; Senneville; Westmount.”.

(2) Subsection 1 has effect from 1 July 2005.

However,

(1) for the period beginning after 30 June 2005 and ending before 1 January 2006, subsection 1 is to be read excluding

(a) in the prescribed class 1,

i. in the Cantons-de-l'Est tourist region, the municipality of “Newport”;

ii. in the Laurentides tourist region, the following municipalities: “Estérel”, “Ivry-sur-le-Lac”, “Lac-Tremblant-Nord”, “La Macaza”, “Saint-Aimé-du-Lac-des-Îles” and “Sainte-Marguerite-du-Lac-Masson”;

iii. in the Mauricie tourist region, the following municipalities: “La Bostonnais” and “Lac-Édouard”;

iv. in the Montérégie tourist region, the following municipalities: “Boucherville”, “Brossard”, “Saint-Bruno-de-Montarville” and “Saint-Lambert”;

v. in the Québec tourist region, the following municipalities: “L'Ancienne-Lorette” and “Saint-Augustin-de-Desmaures”;

(b) in the prescribed class 2 in the Montréal tourist region, the following municipalities: “Baie-D'Urfé”, “Beaconsfield”, “Côte-Saint-Luc”, “Dollard-Des Ormeaux”, “Dorval”, “Hampstead”, “Kirkland”, “L'Île-Dorval”, “Montréal-Est”, “Montréal-Ouest”, “Mont-Royal”, “Pointe-Claire”, “Sainte-Anne-de-Bellevue”, “Senneville” and “Westmount”;

(2) for the period beginning after 30 June 2005 and ending before 1 January 2006, subsection 1 is to be read including in the prescribed class 1 in the Laurentides tourist region, the municipality of “Sainte-Marguerite-Estérel”;

(3) with respect to the Laurentides tourist region and the included territorial entities, subsection 1 applies in respect of the supply of a sleeping-accommodation unit that is invoiced after 30 June 2005 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 July 2005 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 30 June 2005 and 1 April 2006;

(4) with respect to the Montérégie tourist region and the included territorial entities, subsection 1 applies in respect of the supply of a sleeping-accommodation unit that is invoiced after 30 April 2005 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 May 2005 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 30 April 2005 and 1 February 2006;

(5) with respect to the prescribed class 2 tourist regions and included territorial entities, a specific tax of \$2 per night for each unit applies

(a) in respect of the supply of a unit that is invoiced by the operator of a sleeping-accommodation establishment

i. before 1 July 2005 for occupancy after 30 June 2005; or

ii. after 30 June 2005 for occupancy before 1 July 2005; or

(b) in respect of the supply of a unit if the price of the unit was fixed pursuant to an agreement entered into before 1 July 2005 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy occurs between 30 June 2005 and 1 April 2006.

**19.** (1) Schedule III to the Regulation is amended by replacing “Agence des partenariats public-privé du Québec” by “Agence des partenariats public-privé du Québec (or Partenariats public-privé Québec)”.

(2) Subsection 1 has effect from 17 December 2004.

**20.** 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, s. 1, 1st par., subpar. q, s. 10.2, 2nd par. and s. 56)

**1.** (1) Section 10.2R1 of the Regulation respecting the application of the Fuel Tax Act is amended by replacing paragraph b by the following:

“(b) “Indian” means an Indian within the meaning of the Indian Act;”.

(2) Subsection 1 applies in respect of fuel purchased after 23 March 2006.

**2.** 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 1466-98 dated 27 November 1998\*

Taxation Act

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

**1.** (1) Section 58 of the Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1466-98 dated 27 November 1998, is amended by replacing subsection 2 by the following:

“(2) Subsection 1 applies from the taxation year 1997. In addition, where subparagraph iii of paragraph b of section 488R2 of the Regulation applies

(1) to the taxation year 1993 or 1994, the subparagraph is to be read with the reference to “Hunter’s Point” replaced by a reference to “God’s River (Manitoba), Hunter’s Point”;

(2) to the taxation year 1995, the subparagraph is to be read with the references to “Hunter’s Point” and “and Winneway” replaced respectively by references to “God’s River (Manitoba), Hunter’s Point” and “, Summer Beaver (Ontario) and Winneway”;

(3) to the taxation year 1996, the subparagraph is to be read as follows:

“iii. the Hunter’s Point, Kitcisakik and Pakuashipi Indian settlements and an Indian settlement within the meaning of section 2 of the Indians and Bands on Certain Indian Settlements Remission Order made by Order in Council P.C. 1992-1052 dated 14 May 1992, as amended by Order in Council P.C. 1994-2096 dated 14 December 1994, under the Financial Administration Act (Revised Statutes of Canada, 1985, chapter F-11), or of section 1 of the Indians and Bands on Certain Indian Settlements Remission Order (1997) made by Order in Council P.C. 1997-1529 dated 23 October 1997 under that Act;”.

(2) Subsection 1 has effect from 16 December 1998.

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

\* 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 to amend the Regulation respecting the application of the Fuel Tax Act made by Order in Council 193-2006 dated 22 March 2006 (2006, G.O. 2, 1184). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2006, updated to 1 September 2006.

\* The Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1466-98 dated 27 November 1998 (1998, G.O. 2, 4610), has not been amended since it was made.

## Regulation to amend the Regulation to amend the Regulation respecting fiscal administration made by Order in Council 1282-2003 dated 3 December 2003\*

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par. and s. 97)

**1.** (1) Sections 48 to 50 of the Regulation to amend the Regulation respecting fiscal administration, made by Order in Council 1282-2003 dated 3 December 2003, are revoked.

(2) Subsection 1 has effect from 17 December 2003.

**2.** 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 Québec sales tax made by Order in Council 1249-2005 dated 14 December 2005\*\*

An Act respecting the Québec sales tax (R.S.Q., c. T-0.1, s. 677, 1st par., subpar. 55.1 and 2nd par.; 2006, c. 31, s. 112)

**1.** (1) The Regulation to amend the Regulation respecting the Québec sales tax, made by Order in Council 1249-2005 dated 14 December 2005, is amended by replacing section 4 by the following:

“**4.** Schedule II.2 to the Regulation is amended

(1) by inserting, in alphabetical order, the following tourist regions and territorial entities included in the regions:

### “Laurentides

Amherst; Arundel; Baie-des-Chaloupes; Barkmere; Blainville; Boisbriand; Bois-des-Filion; Brébeuf; Brownsburg-Chatham; Chute-Saint-Philippe; Deux-

Montagnes; Doncaster; Ferme-Neuve; Gore; Grenville; Grenville-sur-la-Rouge; Harrington; Huberdeau; Kanasatake; Kiamika; La Conception; La Minerve; Labelle; Lac-Akonapwehikan; Lac-Bazinet; Lac-De La Bidière; Lac-de-la-Maison-de-Pierre; Lac-de-la-Pomme; Lac-des-Écorces; Lac-des-Seize-Îles; Lac-Douaire; Lac-du-Cerf; Lac-Ernest; Lachute; Lac-Marguerite; Lac-Oscar; Lac-Saguay; Lac-Saint-Paul; Lac-Supérieur; Lac-Wagwabika; Lantier; L'Ascension; Lorraine; Mille-Isles; Mirabel; Montcalm; Mont-Laurier; Mont-Saint-Michel; Mont-Tremblant; Morin Heights; Nominigüe; Notre-Dame-de-Pontmain; Notre-Dame-du-Laus; Oka; Piedmont; Pointe-Calumet; Prévost; Rivière-Rouge; Rosemère; Saint-Adolphe-d'Howard; Saint-André-d'Argenteuil; Saint-Colomban; Saint-Eustache; Saint-Faustin-Lac-Carré; Saint-Hippolyte; Saint-Jérôme; Saint-Joseph-du-Lac; Saint-Placide; Saint-Sauveur; Sainte-Adèle; Sainte-Agathe-des-Monts; Sainte-Anne-des-Lacs; Sainte-Anne-des-Plaines; Sainte-Anne-du-Lac; Sainte-Lucie-des-Laurentides; Sainte-Marguerite-Estérel; Sainte-Marthe-sur-le-Lac; Sainte-Sophie; Sainte-Thérèse; Val-David; Val-des-Lacs; Val-Morin; Wentworth; Wentworth-Nord.

### Montérégie

Acton Vale; Akwesasne; Ange-Gardien; Beauharnois; Beloeil; Béthanie; Calixa-Lavallée; Candiac; Carignan; Chambly; Châteauguay; Contrecoeur; Coteau-du-Lac; Delson; Dundee; Elgin; Franklin; Godmanchester; Havelock; Hemmingford (Township); Hemmingford (Village); Henryville; Hinchinbrooke; Howick; Hudson; Huntingdon; Kahnawake; La Prairie; La Présentation; Lacolle; Léry; Les Cèdres; Les Coteaux; L'Île-Cadioux; L'Île-Perrot; Longueuil; Marieville; Massueville; McMasterville; Mercier; Mont-Saint-Grégoire; Mont-Saint-Hilaire; Napierville; Notre-Dame-de-l'Île-Perrot; Noyan; Ormstown; Otterburn Park; Pincourt; Pointe-des-Cascades; Pointe-Fortune; Richelieu; Rigaud; Rivière-Beaudette; Rougemont; Roxton; Roxton Falls; Saint-Aimé; Saint-Alexandre; Saint-Amable; Saint-Anicet; Saint-Antoine-sur-Richelieu; Saint-Barnabé-Sud; Saint-Basile-le-Grand; Saint-Bernard-de-Lacolle; Saint-Bernard-de-Michaudville; Saint-Blaise-sur-Richelieu; Saint-Césaire; Saint-Charles-sur-Richelieu; Saint-Chrysostome; Saint-Clet; Saint-Constant; Saint-Cyprien-de-Napierville; Saint-Damase; Saint-David; Saint-Denis-sur-Richelieu; Saint-Dominique; Saint-Édouard; Saint-Étienne-de-Beauharnois; Saint-Georges-de-Clarenceville; Saint-Gérard-Majella; Saint-Hugues; Saint-Hyacinthe; Saint-Isidore; Saint-Jacques-le-Mineur; Saint-Jean-Baptiste; Saint-Jean-sur-Richelieu; Saint-Joseph-de-Sorel; Saint-Jude; Saint-Lazare; Saint-Liboire; Saint-Louis; Saint-Louis-de-Gonzague; Saint-Marcel-de-Richelieu; Saint-Marc-sur-Richelieu; Saint-Mathias-sur-Richelieu; Saint-Mathieu; Saint-Mathieu-de-Beloeil; Saint-Michel; Saint-Nazaire-d'Acton; Saint-Ours; Saint-

\* The Regulation to amend the Regulation respecting fiscal administration, made by Order in Council 1282-2003 dated 3 December 2003 (2003, *G.O.* 2, 3552), has not been amended since it was made.

\*\* The Regulation to amend the Regulation respecting the Québec sales tax, made by Order in Council 1249-2005 dated 14 December 2005 (2005, *G.O.* 2, 5533), has not been amended since it was made.

Patrice-de-Sherrington; Saint-Paul-d'Abbotsford; Saint-Paul-de-l'Île-aux-Noix; Saint-Philippe; Saint-Pie; Saint-Polycarpe; Saint-Rémi; Saint-Robert; Saint-Roch-de-Richelieu; Saint-Sébastien; Saint-Simon; Saint-Stanislas-de-Kostka; Saint-Télesphore; Saint-Théodore-d'Acton; Saint-Urbain-Premier; Saint-Valentin; Saint-Valérien-de-Milton; Saint-Zotique; Sainte-Angèle-de-Monnoir; Sainte-Anne-de-Sabrevois; Sainte-Anne-de-Sorel; Sainte-Barbe; Sainte-Brigide-d'Iberville; Sainte-Catherine; Sainte-Christine; Sainte-Clotilde-de-Châteauguay; Sainte-Hélène-de-Bagot; Sainte-Julie; Sainte-Justine-de-Newton; Sainte-Madeleine; Sainte-Marie-Madeleine; Sainte-Marthe; Sainte-Martine; Sainte-Victoire-de-Sorel; Salaberry-de-Valleyfield; Sorel-Tracy; Terrasse-Vaudreuil; Très-Saint-Rédempteur; Très-Saint-Sacrement; Upton; Varennes; Vaudreuil-Dorion; Vaudreuil-sur-le-Lac; Venise-en-Québec; Verchères; Yamaska.”;

(2) by excluding the following municipalities from the Centre-du-Québec tourist region: “Saint-Charles-de-Drummond”, “Saint-Joachim-de-Courval” and “Saint-Nicéphore”;

(3) by replacing

(a) “Carleton-Saint-Omer” in the Gaspésie tourist region by “Carleton-sur-Mer”;

(b) “Saint-Élie” in the Mauricie tourist region by “Saint-Élie-de-Caxton”;

(c) in the Outaouais tourist region,

- i. “Wright-Gracefield-Northfield” by “Gracefield”;
- ii. “Notre-Dame-de-Bon-Secours-Partie-Nord” by “Notre-Dame-de-Bon-Secours”;
- iii. “Leslie-Clapham-et-Huddersfield” by “Otter Lake”;

(d) in the Québec tourist region,

- i. “Saint-François” by “Saint-François-de-l'Île-d'Orléans”;
- ii. “Saint-Jean” by “Saint-Jean-de-l'Île-d'Orléans”;

(e) in the Saguenay-Lac-Saint-Jean tourist region, “Saint-Edmond” by “Saint-Edmond-les-Plaines”.”.

(2) Subsection 1, where it enacts

(1) subsection 1 of section 4, applies,

(a) with respect to the Laurentides tourist region and the territorial entities included in that region, in respect of the supply of a sleeping-accommodation unit that is

invoiced after 30 June 2005 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 July 2005 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 30 June 2005 and 1 April 2006; and

(b) with respect to the Montérégie tourist region and the territorial entities included in that region, in respect of the supply of a sleeping-accommodation unit that is invoiced after 30 April 2005 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 May 2005 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 30 April 2005 and 1 February 2006;

(2) subsection 2 of section 4, has effect from 7 July 2004;

(3) subparagraph *a* of paragraph 3 of section 4, has effect from 7 May 2005;

(4) subparagraph *b* of paragraph 3 of section 4, has effect from 15 January 2005;

(5) subparagraph *i* of subparagraph *c* of paragraph 3 of section 4, has effect from 22 February 2003;

(6) subparagraph *ii* of subparagraph *c* of paragraph 3 of section 4, has effect from 2 August 2003;

(7) subparagraph *iii* of subparagraph *c* of paragraph 3 of section 4, has effect from 20 December 2003;

(8) subparagraph *i* of subparagraph *d* of paragraph 3 of section 4, has effect from 20 December 2003;

(9) subparagraph *ii* of subparagraph *d* of paragraph 3 of section 4, has effect from 5 April 2003; and

(10) subparagraph *e* of paragraph 3 of section 4, has effect from 27 November 2004.

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

**M.O., 2006-04**

**Order number V-1.1-2006-04 of the Minister of Finance dated 13 December 2006**

Securities Act  
(R.S.Q., c. V-1.1)

CONCERNING the Regulation to amend Regulation 51-102 respecting continuous disclosure informations

WHEREAS subparagraphs 1, 2, 3, 8, 9, 11, 19, 20 and 34 of section 331.1 of the Securities Act (R.S.Q., c. V-1.1) stipulate that the Autorité des marchés financiers may make regulations concerning the matters referred to in those paragraphs;

WHEREAS the third and fourth paragraphs of section 331.2 of the said Act stipulate that a draft regulation shall be published in the Bulletin of the Authority, accompanied with the notice required under section 10 of the Regulations Act (R.S.Q., c. R-18.1) and may not be submitted for approval or be made before 30 days have elapsed since its publication;

WHEREAS the first and fifth paragraphs of the said section stipulate that every regulation made under section 331.1 must be approved, with or without amendment, by the Minister of Finance and comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date specified in the regulation;

WHEREAS the draft Regulation 51-102 respecting continuous disclosure informations was published in the Supplement of the Bulletin concerning securities of the Autorité des marchés financiers, volume 2, No. 49 of December 9, 2005 and in the Supplement of the Bulletin concerning securities of the Autorité des marchés financiers, volume 3, No. 41 of October 13, 2006;

WHEREAS on December 12, 2006, by the decision No. 2006-PDG-0218, the Authority made the Regulation 51-102 respecting continuous disclosure informations;

WHEREAS there is cause to approve this regulation without amendment;

CONSEQUENTLY, the Minister of Finance approves without amendment the Regulation 51-102 respecting continuous disclosure informations appended hereto.

December 13, 2006

MICHEL AUDET,  
*Minister of Finance*

## **Regulation to amend Regulation 51-102 respecting continuous disclosure obligations\*\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1), (2), (3), (8), (9), (11), (19), (20) and (34))

**1.** Section 1.1 of Regulation 51-102 respecting Continuous Disclosure Obligations is amended:

(1) by replacing the introductory paragraph with the following:

“(1) In this Regulation:”;

(2) by replacing, in the definition of “reverse takeover acquirer”, “, as that term is used in the Handbook, whose securityholders control the combined enterprise as a result of” with “in”;

(3) by adding, in the definition of “recognized exchange”, the following paragraph after paragraph (a), and making the necessary changes:

“(a.1) in Québec, a person or company authorized by the securities regulatory authority to carry on business as an exchange; and”;

(4) by replacing the definition of “date of acquisition” with the following:

“date of acquisition” means the date of acquisition for accounting purposes;”;

(5) in the definition of “venture issuer”:

(a) by adding “,” after “a U.S. marketplace”, in the English text;

(b) by adding “other than the Alternative Investment Market of the London Stock Exchange or the market known as OFEX” after “the United States of America”;

(6) in the definition of “SEC issuer”, by replacing “a reporting” with “an”;

(7) by adding the following after the definition of “date of acquisition”:

\*\* Regulation 51-102 respecting Continuous Disclosure Obligations, approved by Ministerial Order No. 2005-03 dated May 19, 2005 (2005, *G.O.* 2, 1507), was amended solely by the regulation approved by Ministerial Order No. 2005-25 dated November 30, 2005 (2005, *G.O.* 2, 5221).

““equity investee” means a business that the issuer has invested in and accounted for using the equity method;”;

(8) by adding the following after the definition of “new financial year”:

““non-standard year” means a financial year, other than a transition year, that does not have 365 days, or 366 days if it includes February 29;”;

(9) by adding, in the definition of “transition year”, “or business” after “issuer”, wherever it appears;

(10) by adding the following after the definition of “date of acquisition”:

““electronic format” has the same meaning as in Regulation 13-101 respecting System for Electronic Document Analysis and Retrieval (SEDAR) adopted by the *Commission des valeurs mobilières du Québec* pursuant to decision No. 2001-C-0272 dated June 12, 2001;”;

(11) by deleting the definition of “published market”;

(12) by replacing the definition of “executive officer” with the following:

““executive officer” means, for a reporting issuer, an individual who is

(a) a chair, vice-chair or president;

(b) a vice-president in charge of a principal business unit, division or function including sales, finance or production; or

(c) performing a policy-making function in respect of the issuer;”;

(13) by deleting the definition of “approved rating”;

(14) by adding the following after the definition of “restricted voting security”:

““restructuring transaction” means

(a) a reverse takeover;

(b) an amalgamation, merger, arrangement or reorganization;

(c) a transaction or series of transactions involving a reporting issuer acquiring assets and issuing securities that results in

(i) new securityholders owning or controlling more than 50% of the reporting issuer’s outstanding voting securities; and

(ii) a new person or company, a new combination of persons or companies acting together, the vendors of the assets, or new management

(A) being able to materially affect the control of the reporting issuer; or

(B) holding more than 20% of the outstanding voting securities of the reporting issuer, unless there is evidence showing that the holding of those securities does not materially affect the control of the reporting issuer; and

(d) any other transaction similar to the transactions listed in paragraphs (a) to (c),

but does not include a subdivision, consolidation, or other transaction that does not alter a securityholder’s proportionate interest in the issuer and the issuer’s proportionate interest in its assets;”;

(15) by adding the following after the definition of “investment fund”:

““issuer’s GAAP” has the same meaning as in Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency approved by Ministerial Order No. 2005-08 dated May 19, 2005;”;

(16) in the definition of “interim period”:

(a) by adding “a non-standard year or” after “in the case of a year other than” in subparagraph (a);

(b) by deleting “or” at the end of the English text of subparagraph (a);

(c) by adding the following after subparagraph (a):

“(a.1) in the case of a non-standard year, a period commencing on the first day of the financial year and ending within 22 days of the date that is nine, six or three months before the end of the financial year; or”;

(17) by replacing the definition of “reverse takeover” with the following:

““reverse takeover” means a transaction provided for in the issuer’s GAAP that the issuer is required under the issuer’s GAAP to account for as a reverse takeover”;

(18) by deleting, in the definition of “reverse takeover acquiree”, “, as that term is used in the Handbook;”;

(19) by adding, in the definition of “solicit”, the following paragraph after paragraph (f), and making the necessary changes:

“(g) sending, by an intermediary as defined in Regulation 54-101 respecting Communication with Beneficial Owners of Securities of a Reporting Issuer adopted by the *Commission des valeurs mobilières du Québec* pursuant to decision No. 2003-C-0082 dated March 3, 2003, of the documents referred to in that regulation;

(h) soliciting by a person or company in respect of securities of which the person or company is the beneficial owner;

(i) publicly announcing, by a securityholder, how the securityholder intends to vote and the reasons for that decision, if that public announcement is made by

(i) a speech in a public forum; or

(ii) a press release, an opinion, a statement or an advertisement provided through a broadcast medium or by a telephonic, electronic or other communication facility, or appearing in a newspaper, a magazine or other publication generally available to the public;

(j) communicating for the purposes of obtaining the number of securities required for a securityholder proposal under the laws under which the reporting issuer is incorporated, organized or continued or under the reporting issuer’s constating or establishing documents; or

(k) communicating, other than a solicitation by or on behalf of the management of the reporting issuer, to securityholders in the following circumstances:

(i) by one or more securityholders concerning the business and affairs of the reporting issuer, including its management or proposals contained in a management information circular, and no form of proxy is sent to those securityholders by the securityholder or securityholders making the communication or by a person or company acting on their behalf, unless the communication is made by

(A) a securityholder who is an officer or director of the reporting issuer if the communication is financed directly or indirectly by the reporting issuer;

(B) a securityholder who is a nominee or who proposes a nominee for election as a director, if the communication relates to the election of directors;

(C) a securityholder whose communication is in opposition to an amalgamation, arrangement, consolidation or other transaction recommended or approved by the board of directors of the reporting issuer and who is proposing or intends to propose an alternative transaction to which the securityholder or an affiliate or associate of the securityholder is a party;

(D) a securityholder who, because of a material interest in the subject-matter to be voted on at a securityholder’s meeting, is likely to receive a benefit from its approval or non-approval, which benefit would not be shared pro rata by all other holders of the same class of securities, unless the benefit arises from the securityholder’s employment with the reporting issuer; or

(E) any person or company acting on behalf of a securityholder described in any of clauses (A) to (D);

(ii) by one or more securityholders and concerns the organization of a dissident’s proxy solicitation, and no form of proxy is sent to those securityholders by the securityholder or securityholders making the communication or by a person or company acting on their behalf;

(iii) as clients, by a person or company who gives financial, corporate governance or proxy voting advice in the ordinary course of business and concerns proxy voting advice if

(A) the person or company discloses to the securityholder any significant relationship with the reporting issuer and any of its affiliates or with a securityholder who has submitted a matter to the reporting issuer that the securityholder intends to raise at the meeting of securityholders and any material interests the person or company has in relation to a matter on which advice is given;

(B) the person or company receives any special commission or remuneration for giving the proxy voting advice only from the securityholder or securityholders receiving the advice; and

(C) the proxy voting advice is not given on behalf of any person or company soliciting proxies or on behalf of a nominee for election as a director; or

(iv) by a person or company who does not seek directly or indirectly the power to act as a proxyholder for a securityholder;”;

(20) by adding the following paragraphs at the end:

“(2) In this Regulation, an issuer is an affiliate of another issuer if

- (a) one of them is the subsidiary of the other, or
- (b) each of them is controlled by the same person.

(3) For the purposes of subsection (2), a person (first person) is considered to control another person (second person) if

(a) the first person, directly or indirectly, beneficially owns or exercises control or direction over securities of the second person carrying votes which, if exercised, would entitle the first person to elect a majority of the directors of the second person, unless that first person holds the voting securities only to secure an obligation,

(b) the second person is a partnership, other than a limited partnership, and the first person holds more than 50% of the interests of the partnership, or

(c) the second person is a limited partnership and the general partner of the limited partnership is the first person.”;

**2.** The Regulation is amended by adding the following after section 3.1:

**“3.2 Filings Translated into French or English**

If a person or company files a document under this Regulation that is a translation of a document prepared in a language other than French or English, the person or company must

(a) attach a certificate as to the accuracy of the translation to the filed document; and

(b) make a copy of the document in the original language available to a registered holder or beneficial owner of its securities, on request.”.

**3.** Section 4.1 of the Regulation is amended:

(1) by replacing “Auditor’s Report” with “Audit” in the title;

(2) by replacing “accompanied by an auditor’s report” with “audited” in paragraph (2).

**4.** The introductory paragraph of section 4.2 of the Regulation is amended:

(1) by adding “audited” before “annual financial statements”;

(2) by deleting the words “and auditor’s report”.

**5.** Section 4.3 of the Regulation is amended:

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

“(1) Subject to sections 4.7 and 4.10, a reporting issuer must file interim financial statements for interim periods ended after it became a reporting issuer.”;

(2) in paragraph (4):

(a) by adding “that is a reporting issuer” after “If an SEC issuer”;

(b) by deleting “approved by Ministerial Order 2005-08 dated 19 May, 2005” in subparagraph (c).

**6.** Section 4.6 of the Regulation is amended:

(1) by deleting “adopted by the Commission des valeurs mobilières du Québec pursuant to decision No. 2003-C-0082 dated March 3, 2003,” in paragraph 2;

(2) by replacing paragraph (3) with the following:

“(3) If a registered holder or beneficial owner of securities, other than debt instruments, of a reporting issuer requests the issuer’s annual or interim financial statements, the reporting issuer must send a copy of the requested financial statements to the person or company that made the request, without charge, by the later of,

(a) in the case of a reporting issuer other than a venture issuer, 10 calendar days after the filing deadline in subparagraph 4.2(a)(i) or 4.4(a)(i), section 4.7, or subsection 4.10(2), as applicable, for the financial statements requested;

(b) in the case of a venture issuer, 10 calendar days after the filing deadline in paragraph 4.2(b)(i) or 4.4(b)(i), section 4.7, or subsection 4.10(2), as applicable, for the financial statements requested; and

(c) 10 calendar days after the issuer receives the request.”;

(3) by deleting “all” and by adding “, within 140 days of the issuer’s financial year-end and in accordance with Regulation 54-101 respecting Communication with Beneficial Owners of Securities of a Reporting Issuer” after “debt instruments” in subsection (5).

**7.** Section 4.7 of the Regulation is amended by adding “of the issuer” after “were included in a document filed” in paragraph (1).

**8.** Section 4.8 of the Regulation is amended:

(1) by replacing “This section does not apply to an SEC issuer” with “An SEC issuer satisfies this section” in paragraph (1);

(2) by replacing “paragraph 4.3(1)(b)” in paragraph (5) with “subsection 4.3(1)” and, in the English text, by replacing “within” with “not more than”.

**9.** Section 4.9 of the Regulation is replaced by the following:**“4.9 Change in Corporate Structure**

If an issuer is party to a transaction that resulted in,

(a) the issuer becoming a reporting issuer other than by filing a prospectus; or

(b) if the issuer was already a reporting issuer, in

(i) the issuer ceasing to be a reporting issuer,

(ii) a change in the reporting issuer’s financial year end, or

(iii) a change in the name of the reporting issuer;

the issuer must, as soon as practicable, and in any event not later than the deadline for the first filing required under this Regulation following the transaction, file a notice stating

(c) the names of the parties to the transaction;

(d) a description of the transaction;

(e) the effective date of the transaction;

(f) the name of each party, if any, that ceased to be a reporting issuer after the transaction and of each continuing entity;

(g) the date of the reporting issuer’s first financial year-end after the transaction if paragraph (a) or subparagraph (b)(ii) applies;

(h) the periods, including the comparative periods, if any, of the interim and annual financial statements required to be filed for the reporting issuer’s first financial year after the transaction, if paragraph (a) or subparagraph (b)(ii) applies; and

(i) what documents were filed under this Regulation that described the transaction and where those documents can be found in electronic format, if paragraph (a) or subparagraph (b)(ii) applies.”.

**10.** Section 4.10 of the Regulation is amended:

(1) in paragraph (2):

(a) by replacing subparagraph (a) with the following:

“(a) file the following financial statements for the reverse takeover acquirer, unless the financial statements have already been filed:

(i) financial statements for all annual and interim periods ending before the date of the reverse takeover and after the date of the financial statements included in an information circular or similar document, or under Item 5.2 of the Form 51-102F3 Material Change Report, prepared in connection with the transaction; or

(ii) if the reporting issuer did not file a document referred to in subparagraph (i), or the document does not include the financial statements for the reverse takeover acquirer that would be required to be included in a prospectus, the financial statements prescribed by the form of prospectus, other than a short form prospectus under Regulation 44-101 respecting Short Form Prospectus Distributions approved by Ministerial Order no. 2005-24 dated November 30, 2005, that the reverse takeover acquirer would be eligible to use for a distribution of securities in the jurisdiction;”;

(b) by adding the following subparagraph after subparagraph (c)(iii), and making the necessary changes:

“(iv) the filing deadline in paragraph (b).”;

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

“(3) A reporting issuer is not required to provide comparative interim financial information for the reverse takeover acquirer for periods that ended before the date of a reverse takeover if

(a) to a reasonable person it is impracticable to present prior-period information on a basis consistent with subsection 4.3(2);

(b) the prior-period information that is available is presented; and

(c) the notes to the interim financial statements disclose the fact that the prior-period information has not been prepared on a basis consistent with the most recent interim financial information.”.

**11.** Section 4.11 of the Regulation is amended:

(1) by replacing the definition of “relevant period” in paragraph (1) with the following:

““relevant period” means the period

(a) commencing at the beginning of the reporting issuer’s two most recently completed financial years and ending on the date of termination or resignation; or

(b) during which the former auditor was the reporting issuer’s auditor, if the former auditor was not the reporting issuer’s auditor throughout the period described in paragraph (a);”;

(2) by replacing “This section does not apply to an SEC issuer” with “An SEC issuer satisfies this section” in paragraph (4);

(3) by deleting the comma after “disagrees” in the English text of subparagraph (5)(a)(ii)(B);

(4) by deleting the comma after “disagrees” in the English text of subparagraph (6)(a)(ii)(B);

(5) by deleting “British Columbia” in paragraph (8).

**12.** Section 5.1 of the Regulation is amended:

(1) by adding the following paragraph before paragraph (2):

“(1.1) Despite subsection (1), a reporting issuer does not have to file MD&A relating to the annual and interim financial statements required under sections 4.7 and 4.10 for financial years and interim periods that ended before the issuer became a reporting issuer.”;

(2) in paragraph (2):

(a) by replacing “, 4.4 and 4.7” with “and 4.4” in subparagraph (a);

(b) by replacing “, 4.3(1) or 4.7(1)” with “or 4.3(1)” in subparagraph (b).

**13.** Section 5.2 of the Regulation is amended by replacing paragraph (1) with the following:

“(1) Despite subsection 5.1(2), if an SEC issuer that is a reporting issuer is filing its annual or interim MD&A prepared in accordance with Item 303 of Regulation S-K or Item 303 of Regulation S-B under the 1934 Act, the SEC issuer must file that document on or before the earlier of

(a) the date the SEC issuer would be required to file that document under section 5.1; and

(b) the date the SEC issuer files that document with the SEC.

(1.1) Despite subsection 5.1(2), an SEC issuer that is a reporting issuer must file a supplement prepared in accordance with subsection (2) at the same time it files its annual or interim MD&A, if the SEC issuer

(a) has based the discussion in the MD&A on financial statements prepared in accordance with U.S. GAAP; and

(b) is required by subsection 4.1(1) of Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency to provide a reconciliation to Canadian GAAP.”.

**14.** Section 5.3 of the Regulation is amended by adding “year-to-date” after “and the comparative” in subparagraph (2)(b).**15.** Section 5.6 of the Regulation is amended:

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

“(1) If a registered holder or beneficial owner of securities, other than debt instruments, of a reporting issuer requests the reporting issuer’s annual or interim MD&A, the reporting issuer must send a copy of the requested MD&A and any MD&A supplement required under section 5.2 to the person or company that made the request, without charge, by the delivery deadline set out in subsection 4.6(3) for the annual or interim financial statements to which the MD&A relates.”;

(2) in paragraph (3):

(a) by deleting “all”;

(b) by adding “, within 140 days of the issuer’s financial year-end and in accordance with Regulation 54-101 respecting Communication with Beneficial Owners of Securities of a Reporting Issuer” after “holders of debt instruments”.

**16.** The Regulation is amended by adding the following after section 5.6:**“5.7 Additional Disclosure for Reporting Issuers with Significant Equity Investees**

(1) A reporting issuer that has a significant equity investee must disclose in its MD&A, or in its MD&A supplement if one is required under section 5.2, for each period referred to in subsection (2),

(a) summarized information as to the assets, liabilities and results of operations of the equity investee; and

(b) the reporting issuer's proportionate interest in the equity investee and any contingent issuance of securities by the equity investee that might significantly affect the reporting issuer's share of earnings.

(2) The disclosure in subsection (1) must be provided for the following periods:

(a) in the case of annual MD&A, for the two most recently completed financial years; and

(b) in the case of interim MD&A, for the most recent year-to-date interim period and the comparative year-to-date period presented in the interim financial statements.

(3) Subsection (1) does not apply if

(a) the information required under that subsection has been disclosed in the financial statements to which the MD&A or MD&A supplement relates; or

(b) the issuer files separate financial statements of the equity investee for the periods referred to in subsection (2)."

**17.** Section 6.3 of the Regulation is repealed.

**18.** Section 7.1 of the Regulation is amended:

(1) by replacing "a senior" with "an executive" in subparagraph (1)(a);

(2) by replacing "paragraph (1)(a)" with "subsection (1)" in paragraph (7).

**19.** Section 8.1 of the Regulation is amended:

(1) by adding "to which reserves, as defined in Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities approved by Ministerial Order No. 2005-15 dated August 2, 2005, have been specifically attributed" after "oil and gas property" in the definition of "business" in paragraph (1);

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

"(2) This Part does not apply to a transaction that is a reverse takeover."

**20.** Section 8.2 of the Regulation is replaced by the following:

**"8.2 Obligation to File a Business Acquisition Report and Filing Deadline**

(1) If a reporting issuer completes a significant acquisition, it must file a business acquisition report within 75 days after the date of acquisition.

(2) Despite subsection (1), if the most recently completed financial year of the acquired business ended 45 days or less before the date of acquisition, a reporting issuer must file a business acquisition report

(a) within 90 days after the date of acquisition, in the case of an issuer other than a venture issuer, or

(b) within 120 days after the date of acquisition, in the case of a venture issuer."

**21.** Section 8.3 of the Regulation is amended:

(1) in paragraph (4):

(a) by replacing subparagraph (a) with the following:

"(a) The asset test: The reporting issuer's proportionate share of the consolidated assets of the business or related businesses exceeds 20 percent of the consolidated assets of the reporting issuer, calculated using the financial statements of each of the reporting issuer and the business or the related businesses for the most recently completed interim period or financial year of each, without giving effect to the acquisition."

(b) by adding "or financial year" after "recently completed interim period" and by deleting "ended before the date of the acquisition" in subparagraph (b);

(c) in the English text of subparagraph (c):

(i) by replacing "The" with "the", "," with "," and "" with "," in subparagraph (i);

(ii) by replacing "The" with "the" and "," after "acquisition" with "," in subparagraph (ii);

(2) by replacing "it" with "an acquisition" in the English text of paragraph (5);

(3) by replacing paragraphs (8) and (9) with the following:

“(8) For the purposes of paragraph (2)(c) and clause (4)(c)(ii)(A), if the reporting issuer’s consolidated income from continuing operations for the most recently completed financial year was lower by 20 percent or more than its average consolidated income from continuing operations for the three most recently completed financial years, the issuer may, subject to subsection (10), substitute the average consolidated income from continuing operations for the three most recently completed financial years in determining whether the significance test set out in paragraph (2)(c) or (4)(c) is satisfied.

(9) For the purpose of clause (4)(c)(ii)(B) if the reporting issuer’s consolidated income from continuing operations for the most recently completed 12-month period was lower by 20 percent or more than its average consolidated income from continuing operations for the three most recently completed 12-month periods, the issuer may, subject to subsection (10), substitute the average consolidated income for the three most recently completed 12-month periods in determining whether the significance test set out in paragraph (4)(c) is satisfied.”;

(4) by adding “reporting” after “audited annual financial statements of the” in subparagraph (11)(c);

(5) by adding the following paragraph after paragraph (11):

“(11.1) For the purposes of calculating the optional income test under clause (4)(c)(ii)(A), a reporting issuer may use pro forma consolidated income from continuing operations for its most recently completed financial year that was included in a previously filed document if

(a) the reporting issuer has made a significant acquisition of a business after its most recently completed financial year; and

(b) the previously filed document included

(i) audited annual financial statements of that acquired business for the periods required by this Part; and

(ii) the pro forma financial information required by subsection 8.4(5) or (6).”;

(6) by adding the following paragraph after paragraph (14):

“(15) Despite subsections (2) and (4), the significance of an acquisition of a business or related businesses may be calculated using the audited financial statements for the financial year immediately preceding the reporting issuer’s most recently completed financial year if the

reporting issuer has not been required to file, and has not filed, audited financial statements for its most recently completed financial year.”.

**22.** Section 8.4 of the Regulation is replaced by the following:

**“8.4 Financial Statement Disclosure for Significant Acquisitions**

(1) If a reporting issuer is required to file a business acquisition report under section 8.2, the business acquisition report must include the following for each business or related businesses:

(a) an income statement, a statement of retained earnings and a cash flow statement for the following periods:

(i) if the business has completed one financial year,

(A) the most recently completed financial year ended on or before the date of acquisition; and

(B) the financial year immediately preceding the most recently completed financial year, if any; or

(ii) if the business has not completed one financial year, the financial period commencing on the date of formation and ending on a date not more than 45 days before the date of acquisition;

(b) a balance sheet as at the end of each of the periods specified in paragraph (a); and

(c) notes to the financial statements.

(2) The most recently completed financial period referred to in subsection (1) must be audited.

(3) If a reporting issuer is required to include financial statements in a business acquisition report under subsection (1), the business acquisition report must include financial statements for

(a) the most recently completed interim period or other period that started the day after the date of the balance sheet specified in paragraph (1)(b) and ended,

(i) in the case of an interim period, before the date of acquisition; or

(ii) in the case of a period other than an interim period, after the interim period referred to in subparagraph (i) and on or before the date of acquisition; and

(b) a comparable period in the preceding financial year of the business.

(4) Despite subsection (3), the business acquisition report may include financial statements for a period ending not more than one interim period before the period referred to in subparagraph (3)(a)(i) if

(a) the business does not, or related businesses do not, constitute a material departure from the business or operations of the reporting issuer immediately before the acquisition;

(b) the reporting issuer will not account for the acquisition as a continuity of interests; and

(c) either

(i) the date of acquisition is, and the reporting issuer files the business acquisition report, within the following time after the business's or related businesses' most recently completed interim period:

(A) 45 days, if the reporting issuer is not a venture issuer; or

(B) 60 days, if the reporting issuer is a venture issuer; or

(ii) the reporting issuer filed a document before the date of acquisition that included financial statements for the business or related businesses that would have been required if the document were a prospectus, and those financial statements are for a period ending not more than one interim period before the interim period referred to in subparagraph (3)(a)(i).

(5) If a reporting issuer is required to include financial statements in a business acquisition report under subsection (1) or (3), the business acquisition report must include

(a) a pro forma balance sheet of the reporting issuer,

(i) as at the date of the reporting issuer's most recent balance sheet filed, that gives effect, as if they had taken place as at the date of the pro forma balance sheet, to significant acquisitions that have been completed, but are not reflected in the reporting issuer's most recent balance sheet for an annual or interim period; or

(ii) if the reporting issuer has not filed a balance sheet for any annual or interim period, as at the date of the acquired business's most recent balance sheet, that gives effect, as if they had taken place as at the date of the pro forma balance sheet, to significant acquisitions that have been completed;

(b) a pro forma income statement of the reporting issuer that gives effect to significant acquisitions completed after the ending date of the financial year referred to in clause (i)(A) or (ii)(A), as applicable, as if they had taken place at the beginning of that financial year, for each of the following financial periods:

(i) the reporting issuer's

(A) most recently completed financial year for which it has filed financial statements; and

(B) interim period for which it has filed financial statements that started after the period in clause (A) and ended immediately before the date of acquisition or, in the reporting issuer's discretion, after the date of acquisition; or

(ii) if the reporting issuer has not filed an income statement for any annual or interim period, for the business's or related businesses'

(A) most recently completed financial year that ended before the date of acquisition; and

(B) period for which financial statements are included in the business acquisition report under paragraph (3)(a); and

(c) pro forma earnings per share based on the pro forma financial statements referred to in paragraph (b).

(6) Despite paragraph (5)(a) and clauses (5)(b)(i)(B) and (5)(b)(ii)(B), if the reporting issuer relies on subsection (4), the business acquisition report may include

(a) a pro forma balance sheet as at the date of the balance sheet filed immediately before the reporting issuer's most recent balance sheet filed; and

(b) a pro forma income statement for the period ending not more than one interim period before the interim period referred to in clause (5)(b)(i)(B) or (5)(b)(ii)(B), as applicable.

(7) If a reporting issuer is required to include pro forma financial statements in a business acquisition report under subsection (5),

(a) the reporting issuer must identify in the pro forma financial statements each significant acquisition, if the pro forma financial statements give effect to more than one significant acquisition;

(b) the reporting issuer must include in the pro forma financial statements a description of the underlying assumptions on which the pro forma financial statements are prepared, cross-referenced to each related pro forma adjustment;

(c) if the financial year-end of the business differs from the reporting issuer's year-end by more than 93 days, for the purpose of preparing the pro forma income statement for the reporting issuer's most recently completed financial year, the reporting issuer must construct an income statement of the business for a period of 12 consecutive months ending no more than 93 days before or after the reporting issuer's year-end, by adding the results for a subsequent interim period to a completed financial year of the business and deducting the comparable interim results for the immediately preceding year;

(d) if a constructed income statement is required under paragraph (c), the pro forma financial statements must disclose the period covered by the constructed income statement on the face of the pro forma financial statements and must include a note stating that the financial statements of the business used to prepare the pro forma financial statements were prepared for the purpose of the pro forma financial statements and do not conform with the financial statements for the business included elsewhere in the business acquisition report;

(e) if a reporting issuer is required to prepare a pro forma income statement for an interim period required by paragraph (5)(b), and the pro forma income statement for the most recently completed financial year includes results of the business which are also included in the pro forma income statement for the interim period, the reporting issuer must disclose in a note to the pro forma financial statements the revenue, expenses, gross profit and income from continuing operations included in each pro forma income statement for the overlapping period; and

(f) a constructed period referred to in paragraph (c) does not have to be audited.

(8) If a reporting issuer is required under subsection (1) to include financial statements for more than one business because the significant acquisition involves an acquisition of related businesses, the financial statements required under subsection (1) must be presented separately for each business, except for the periods during which the businesses have been under common control or management, in which case the reporting issuer may present the financial statements of the businesses on a combined basis.”.

**23.** Section 8.5 of the Regulation is repealed.

**24.** Section 8.6 of the Regulation is amended:

(1) by replacing “an investment accounted for using the equity method” with “of an equity investee” in subparagraph (a);

(2) by replacing “business” with “equity investee” in subparagraphs (b)(i) and (b)(ii);

(3) by replacing “any” with “the most recently” in subparagraph (c) and by replacing “business” with “equity investee” in subparagraph (c)(i).

**25.** Section 8.7 of the Regulation is repealed.

**26.** Section 8.8 of the Regulation is amended:

(1) by replacing “8.5” with “8.4”;

(2) by deleting “for two completed financial years”.

**27.** Section 8.9 of the Regulation is amended by replacing “(2)” with “(3)”.

**28.** Section 8.10 of the Regulation is replaced by the following:

**“8.10 Acquisition of an Interest in an Oil and Gas Property**

(1) Despite subsections 8.3(1), 8.3(2), 8.3(3) and 8.3(4), the asset tests in paragraphs 8.3(2)(a) and 8.3(4)(a) do not apply to an acquisition

(a) of a business that is an interest in an oil and gas property or related businesses that are interests in oil and gas properties; and

(b) that is not of securities of another issuer.

(2) Despite subsections 8.3(1), 8.3(2), 8.3(3), 8.3(4), 8.3(8), 8.3(9), 8.3(10) and 8.3(11.1), a reporting issuer must substitute “operating income” for “consolidated income from continuing operations” for the purposes of the income test in paragraphs 8.3(2)(c) and 8.3(4)(c) if the acquisition is one described in subsection (1).

(3) Exemption from Financial Statement Disclosure - A reporting issuer is exempt from the requirements in section 8.4 if

(a) the significant acquisition is an acquisition described in subsection (1);

(b) the reporting issuer is unable to provide the financial statements in respect of the significant acquisition otherwise required under this Part because those financial statements do not exist or because the reporting issuer does not have access to those financial statements;

(c) the acquisition does not constitute a reverse takeover;

(d) the business or related businesses did not, immediately before the time of completion of the acquisition, constitute a “reportable segment” of the vendor, as defined in the Handbook;

(e) in respect of the business or related businesses, for each of the financial periods for which financial statements would, but for this section, be required under section 8.4, the business acquisition report includes

(i) an operating statement presenting for the business or related businesses at least the following:

- (A) gross revenue;
- (B) royalty expenses;
- (C) production costs; and
- (D) operating income;

(ii) a pro forma operating statement of the reporting issuer that gives effect to significant acquisitions completed after the ending date of the reporting issuer’s most recently completed financial year for which financial statements are required to have been filed, as if they had taken place at the beginning of that financial year, for each of the financial periods referred to in paragraph 8.4(5)(b);

(iii) a description of the property or properties and the interest acquired by the reporting issuer; and

(iv) disclosure of the annual oil and gas production volumes from the business or related businesses;

(f) the operating statement for the most recently completed financial period referred to in subsection 8.4(1) is audited; and

(g) the business acquisition report discloses

(i) the estimated reserves and related future net revenue attributable to the business or related businesses, the material assumptions used in preparing the estimates

and the identity and relationship to the reporting issuer or to the vendor of the person who prepared the estimates; and

(ii) the estimated oil and gas production volumes from the business or related businesses for the first year reflected in the estimates disclosed under subparagraph (i).

(4) A reporting issuer is exempt from the requirements of subparagraphs (3)(e)(i), (ii) and (iv), if

(a) production, gross revenue, royalty expenses, production costs and operating income were nil for the business or related businesses for each financial period; and

(b) the business acquisition report discloses this fact.”.

**29.** Section 8.11 of the Regulation is amended by replacing “(3)” with “(5)”.

**30.** Section 9.5 of the Regulation is replaced by the following:

#### “9.5 Exemption

Sections 9.1 to 9.4 do not apply to a reporting issuer that complies with the requirements of the laws under which it is incorporated, organized or continued, if

(a) the requirements are substantially similar to the requirements of this Part; and

(b) the person or company promptly files a copy of any information circular and form of proxy, or other documents that contain substantially similar information, sent by the person or company in connection with the meeting.”.

**31.** Section 11.1 of the Regulation is amended:

(1) by replacing “Filing” with “Disclosure” in the title;

(2) in paragraph (1):

(a) by adding “under the 1934 Act” after “furnishes to the SEC” in subparagraph (b);

(b) by adding the following subparagraph after subparagraph (b), and making the necessary changes:

“(c) that it files with another provincial or territorial securities regulatory authority other than in connection with a distribution.”;

(3) by adding the following subparagraph after subparagraph (2)(b), and making the necessary changes:

“(c) the date on which the reporting issuer files that material with the other provincial or territorial securities regulatory authority.”.

**32.** The Regulation is amended by adding the following after section 11.4:

### “11.5 Re-filing Documents

If a reporting issuer decides it will

(a) re-file a document filed under this Regulation, or

(b) re-state financial information for comparative periods in financial statements for reasons other than retroactive application of a change in an accounting standard or policy or a new accounting standard,

and the information in the re-filed document, or re-stated financial information, will differ materially from the information originally filed, the issuer must immediately issue and file a news release authorized by an executive officer disclosing the nature and substance of the change or proposed changes.”.

**33.** Section 12.1 of the Regulation is amended:

(1) by adding “material” after “and any ” in paragraph (1);

(2) by deleting “under National Instrument 13-101 System for Electronic Data Analysis and Retrieval (SEDAR) adopted by the *Commission des valeurs mobilières du Québec* pursuant to decision No. 2001-C-0272 dated June 12, 2001” in subparagraph (2)(b).

**34.** Section 13.1 of the Regulation is amended by replacing paragraph (3) with the following:

“(3) Except in Ontario, an exemption referred to in subsection (1) is granted under the statute referred to in Appendix B of National Instrument 14-101 Definitions, adopted by the *Commission des valeurs mobilières du Québec* pursuant to decision No. 2001-C-0274 dated June 12, 2001, opposite the name of the local jurisdiction.”.

**35.** Section 13.3 of the Regulation is amended:

(1) by adding the following definition before the definition of “designated exchangeable security” in paragraph (1):

““designated Canadian jurisdiction” means Alberta, British Columbia, Manitoba, New Brunswick, Nova Scotia, Ontario, Québec, or Saskatchewan;”;

(2) in paragraph (2):

(a) by replacing “This Regulation does not apply to an exchangeable security issuer if” with “An exchangeable security issuer satisfies the requirements in this Regulation if”;

(b) by deleting “direct or indirect” in subparagraph (a);

(c) by replacing subparagraphs (b) to (f) with the following:

“(b) the parent issuer is either

(i) an SEC issuer with a class of securities listed or quoted on a U.S. marketplace that has filed all documents it is required to file with the SEC; or

(ii) a reporting issuer in a designated Canadian jurisdiction that has filed all documents it is required to file under this Regulation;

(c) the exchangeable security issuer does not issue any securities, and does not have any securities outstanding, other than

(i) designated exchangeable securities;

(ii) securities issued to and held by the parent issuer or an affiliate of the parent issuer;

(iii) debt securities issued to and held by banks, loan corporations, loan and investment corporations, savings companies, trust corporations, treasury branches, savings or credit unions, financial services cooperatives, insurance companies or other financial institutions; or

(iv) securities issued under exemptions from the registration requirement and prospectus requirement in section 2.35 of Regulation 45-106 respecting Prospectus and Registration Exemptions approved by Ministerial Order no. 2005-20 dated August 12, 2005;

(d) the exchangeable security issuer files in electronic format,

(i) if the parent issuer is not a reporting issuer in a designated Canadian jurisdiction, copies of all documents the parent issuer is required to file with the SEC under the 1934 Act, at the same time as, or as soon as practicable after, the filing by the parent issuer of those documents with the SEC; or

(ii) if the parent issuer is a reporting issuer in a designated Canadian jurisdiction,

(A) a notice indicating that the exchangeable security issuer is relying on the continuous disclosure documents filed by its parent issuer and setting out where those documents can be found in electronic format, if the parent issuer is a reporting issuer in the local jurisdiction; or

(B) copies of all documents the parent issuer is required to file under securities legislation, other than in connection with a distribution, at the same time as the filing by the parent issuer of those documents with a securities regulatory authority;

(e) the exchangeable security issuer concurrently sends to all holders of designated exchangeable securities all disclosure materials that are sent to holders of the underlying securities in the manner and at the time required by

(i) U.S. laws and any U.S. marketplace on which securities of the parent issuer are listed or quoted, if the parent issuer is not a reporting issuer in a designated Canadian jurisdiction; or

(ii) securities legislation, if the parent issuer is a reporting issuer in a designated Canadian jurisdiction;

(f) the parent issuer

(i) complies with U.S. laws and the requirements of any U.S. marketplace on which the securities of the parent issuer are listed or quoted if the parent issuer is not a reporting issuer in a designated Canadian jurisdiction, or securities legislation if the parent issuer is a reporting issuer in a designated Canadian jurisdiction, in respect of making public disclosure of material information on a timely basis; and

(ii) immediately issues in Canada and files any news release that discloses a material change in its affairs;”;

(3) in paragraph (3):

(a) by adding “;” after “so long as” in the English text;

(b) by replacing subparagraphs (a) to (c) with the following:

“(a) if the insider is not the parent issuer,

(i) the insider does not receive, in the ordinary course, information as to material facts or material changes concerning the parent issuer before the material facts or material changes are generally disclosed, and

(ii) the insider is not an insider of the parent issuer in any capacity other than by virtue of being an insider of the exchangeable security issuer;

(b) the parent issuer is the beneficial owner of all of the issued and outstanding voting securities of the exchangeable security issuer;

(c) if the insider is the parent issuer, the insider does not beneficially own any designated exchangeable securities other than securities acquired through the exercise of the exchange right and not subsequently traded by the insider;”;

(c) by adding “or a reporting issuer in a designated Canadian jurisdiction” after “SEC issuer” in subparagraph (d);

(d) in subparagraph (e):

(i) by adding “and does not have any securities outstanding” after “has not issued any securities”;

(ii) by adding “and held by the parent issuer or an affiliate of” after “securities issued to” and by deleting “or” in subparagraph (ii);

(iii) by replacing “the parent issuer or to” with “and held by” and by replacing “:” with “; and” in subparagraph (iii);

(iv) by adding the following subparagraph after subparagraph (iii), and making the necessary changes:

“(iv) securities issued under exemptions from the registration requirement and prospectus requirement in section 2.35 of Regulation 45-106 respecting Prospectus and Registration Exemptions.”.

### **36.** Section 13.4 of the Regulation is amended:

(1) by replacing paragraphs (1) and (2) with the following:

“(1) In this section:

“alternative credit support” means support, other than a guarantee, for the payments to be made by the issuer, as stipulated in the terms of the securities or in an agreement governing rights of, or granting rights to, holders of the securities that

(a) obliges the person or company providing the support to provide the issuer with funds sufficient to enable the issuer to make the stipulated payments, or

(b) entitles the holder of the securities to receive, from the person or company providing the support, payment if the issuer fails to make a stipulated payment;

“credit support issuer” means an issuer of securities for which a credit supporter has provided a guarantee or alternative credit support;

“credit supporter” means a person or company that provides a guarantee or alternative credit support for any of the payments to be made by an issuer of securities as stipulated in the terms of the securities or in an agreement governing rights of, or granting rights to, holders of the securities;

“designated Canadian jurisdiction” means Alberta, British Columbia, Manitoba, New Brunswick, Nova Scotia, Ontario, Québec or Saskatchewan;

“designated credit support securities” means

(a) non-convertible debt or convertible debt that is convertible into securities of the credit supporter; or

(b) non-convertible preferred shares or convertible preferred shares that are convertible into securities of the credit supporter,

in respect of which a credit supporter has provided

(c) alternative credit support that

(i) entitles the holder of the securities to receive payment from the credit supporter, or enables the holder to receive payment from the credit support issuer, within 15 days of any failure by the credit support issuer to make a payment; and

(ii) results in the securities receiving the same credit rating as, or a higher credit rating than, the credit rating they would have received if payment had been fully and unconditionally guaranteed by the credit supporter, or would result in the securities receiving such a rating if they were rated; or

(d) a full and unconditional guarantee of the payments to be made by the credit support issuer, as stipulated in the terms of the securities or in an agreement governing the rights of holders of the securities, that results in the holder of such securities being entitled to receive payment from the credit supporter within 15 days of any failure by the credit support issuer to make a payment; and

“summary financial information” includes the following line items:

(a) sales or revenues;

(b) income from continuing operations;

(c) net earnings or loss; and

(d) unless the accounting principles used to prepare the financial statements of the person or company permits the preparation of the person or company’s balance sheet without classifying assets and liabilities between current and non-current and the person or company provides alternative meaningful financial information which is more appropriate to the industry,

(i) current assets;

(ii) non-current assets;

(iii) current liabilities; and

(iv) non-current liabilities.

(1.1) For the purposes of subparagraph (2)(g)(ii), consolidating summary financial information must be prepared on the following basis:

(a) an entity’s annual or interim summary financial information must be derived from the entity’s financial information underlying the corresponding consolidated financial statements of the credit supporter for the corresponding period;

(b) the credit supporter column of consolidating summary financial information must account for investments in all subsidiaries under the equity method; and

(c) the other subsidiaries of the credit supporter column must account for these subsidiaries under the equity method.

(2) Except as provided in subsection (4), a credit support issuer satisfies the requirements in this Regulation if

(a) the credit supporter is the beneficial owner of all the outstanding voting securities of the credit support issuer;

(b) the credit supporter is either

(i) an SEC issuer that is incorporated or organized under the laws of the United States of America or any state or territory of the United States of America or the District of Columbia and that has filed all documents it is required to file with the SEC; or

- (ii) a reporting issuer in a designated Canadian jurisdiction that has filed all documents it is required to file under this Regulation;
- (c) the credit support issuer does not issue any securities, and does not have any securities outstanding, other than
- (i) designated credit support securities;
  - (ii) securities issued to and held by the credit supporter or an affiliate of the credit supporter;
  - (iii) debt securities issued to and held by banks, loan corporations, loan and investment corporations, savings companies, trust corporations, treasury branches, savings or credit unions, financial services cooperatives, insurance companies or other financial institutions; or
  - (iv) securities issued under exemptions from the registration requirement and prospectus requirement in section 2.35 of Regulation 45-106 respecting Prospectus and Registration Exemptions;
- (d) the credit support issuer files in electronic format,
- (i) if the credit supporter is not a reporting issuer in a designated Canadian jurisdiction, copies of all documents the credit supporter is required to file with the SEC under the 1934 Act, at the same time or as soon as practicable after the filing by the credit supporter of those documents with the SEC; or
  - (ii) if the credit supporter is a reporting issuer in a designated Canadian jurisdiction,
    - (A) a notice indicating that the credit support issuer is relying on the continuous disclosure documents filed by the credit supporter and setting out where those documents can be found for viewing in electronic format, if the credit support issuer is a reporting issuer in the local jurisdiction; or
    - (B) copies of all documents the credit supporter is required to file under securities legislation, other than in connection with a distribution, at the same time as the filing by the credit supporter of those documents with a securities regulatory authority;
  - (e) if the credit supporter is not a reporting issuer in a designated Canadian jurisdiction, the credit supporter
    - (i) complies with U.S. laws and the requirements of any U.S. marketplace on which securities of the credit supporter are listed or quoted in respect of making public disclosure of material information on a timely basis; and
    - (ii) immediately issues in Canada and files any news release that discloses a material change in its affairs;
  - (f) the credit support issuer issues in Canada a news release and files a material change report in accordance with Part 7 for all material changes in respect of the affairs of the credit support issuer that are not also material changes in the affairs of the credit supporter;
  - (g) the credit support issuer files, in electronic format, in the notice referred to in clause (d)(ii)(A) or in or with the copy of the interim and annual consolidated financial statements filed under subparagraph (d)(i) or clause (d)(ii)(B), either
    - (i) a statement that the financial results of the credit support issuer are included in the consolidated financial results of the credit supporter, if at that time,
      - (A) the credit support issuer has minimal assets, operations, revenues or cash flows other than those related to the issuance, administration and repayment of the securities described in paragraph (c), and
      - (B) each item of the summary financial information of the subsidiaries of the credit supporter on a combined basis, other than the credit support issuer, represents less than 3% of the corresponding items on the consolidated financial statements of the credit supporter being filed or referred to under paragraph (d), or
    - (ii) for the periods covered by the interim or annual consolidated financial statements of the credit supporter filed, consolidating summary financial information for the credit supporter presented with a separate column for each of the following:
      - (A) the credit supporter;
      - (B) the credit support issuer;
      - (C) any other subsidiaries of the credit supporter on a combined basis;
      - (D) consolidating adjustments; and
      - (E) the total consolidated amounts;
    - (h) the credit support issuer files a corrected notice under clause (d)(ii)(A) if the credit support issuer filed the notice with the statement contemplated in subparagraph (g)(i) and the credit support issuer can no longer rely on subparagraph (g)(i);

(i) in the case of designated credit support securities that include debt, the credit support issuer concurrently sends to all holders of such securities all disclosure materials that are sent to holders of similar debt of the credit supporter in the manner and at the time required by

(i) U.S. laws and any U.S. marketplace on which securities of the credit supporter are listed or quoted, if the credit supporter is not a reporting issuer in a designated Canadian jurisdiction; or

(ii) securities legislation, if the credit supporter is a reporting issuer in a designated Canadian jurisdiction; and

(j) in the case of designated credit support securities that include preferred shares, the credit support issuer concurrently sends to all holders of such securities all disclosure materials that are sent to holders of similar preferred shares of the credit supporter in the manner and at the time required by

(i) U.S. laws and any U.S. marketplace on which securities of the credit supporter are listed or quoted, if the credit supporter is not a reporting issuer in a designated Canadian jurisdiction; or

(ii) securities legislation, if the credit supporter is a reporting issuer in a designated Canadian jurisdiction.”.

(2) in paragraph (3):

(a) by adding “;” after “so long as” in the English text;

(b) by replacing subparagraphs (a) to (d) with the following:

“(a) if the insider is not the credit supporter,

(i) the insider does not receive, in the ordinary course, information as to material facts or material changes concerning the credit supporter before the material facts or material changes are generally disclosed, and

(ii) the insider is not an insider of the credit supporter in any capacity other than by virtue of being an insider of the credit support issuer;

(b) the credit supporter is the beneficial owner of all the issued and outstanding voting securities of the credit support issuer;

(c) if the insider is the credit supporter, the insider does not beneficially own any designated credit support securities;

(d) the credit supporter is either

(i) an SEC issuer that is incorporated or organized under the laws of the United States of America or any state or territory of the United States of America or the District of Columbia and that has filed all documents it is required to file with the SEC; or

(ii) a reporting issuer in a designated Canadian jurisdiction that has filed all documents it is required to file under this Regulation; and”;

(c) in subparagraph (e):

(i) by adding “and does not have any securities outstanding” after “has not issued any securities”;

(ii) by adding “and held by” after “issued to” and by deleting “or” in subparagraph (ii);

(iii) by adding “and held by” after “issued to” in subparagraph (iii);

(iv) by adding the following subparagraph after subparagraph (iii), and making the necessary changes:

“(iv) securities issued under exemptions from the registration requirement and prospectus requirement in section 2.35 of Regulation 45-106 respecting Prospectus and Registration Exemptions.”;

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

“(4) A credit supporter is not a reporting issuer in a designated Canadian jurisdiction for the purposes of subparagraph (2)(b)(ii) if the credit supporter complies with a requirement of this Regulation by relying on a provision of Regulation 71-102 respecting Continuous Disclosure and Other Exemptions Relating to Foreign Issuers approved by Minister’s Order no. 2005-07 dated May 19, 2005.”.

**37.** Section 14.2 of the Regulation is replaced by the following:

#### “14.2 Transition

Despite section 14.1, section 5.7 applies for financial years of the reporting issuer beginning on or after January 1, 2007.”.

**38.** Form 51-102F1 Management's Discussion and Analysis is amended:

(1) in part 1:

(a) in paragraph (k), by replacing "National Instrument 43-101 *Standards of Disclosure for Mineral Projects* adopted by the *Commission des valeurs mobilières du Québec* pursuant to decision No. 2001-C-0199 dated May 22, 2001" with "Regulation 43-101 respecting Standards of Disclosure for Mineral Projects" and by replacing "Regulation 51-101 Standards of Disclosure for Oil and Gas Activities approved by Ministerial Order (*indicate the number and date of the Ministerial Order approving the Regulation*)" with "Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities";

(b) by replacing, in the English text of paragraph (l), "Regulation 51-101 *Standards of Disclosure for Oil and Gas Activities*" with "Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities";

(c) in paragraph (n), by deleting "adopted by the *Commission des valeurs mobilières du Québec* under Decision No. 2001-C-0274 dated June 12, 2001";

(d) by adding the following paragraph after paragraph (o):

**"(p) Available Prior Period Information**

If you have not presented comparative financial information in your financial statements, in your MD&A you must provide prior period information relating to results of operations that is available.";

(2) in part 2:

(a) by replacing instruction (ii) to item 1.2 with the following:

*"(ii) Financial condition includes your company's financial position and reflects the overall health of the company (as shown on the balance sheet) and other factors that may affect your company's liquidity, capital resources and solvency. A discussion of financial condition should include important trends and risks that have affected the financial statements, and trends and risks that are reasonably likely to affect them in the future.";*

(b) by replacing "globalement par action," with "globalement, par action" in the French text of paragraphs (b) and (c) of item 1.5;

(c) by adding the following after paragraph (J) of instruction (iii) to item 1.5 and making the necessary changes:

*"(K) if you have an equity investee that is significant to your company, the nature of the investment and significance to your company.";*

(d) in paragraph (h) of item 1.6:

(i) by replacing "anticipated" with "significant risk of" and by adding "or address the risk" after "cure the default or arrears";

(ii) by deleting "during the most recently completed financial year" in subparagraph (ii);

(e) by replacing "la réglementation" with "la loi" in the French text of instruction (ii) to item 1.8;

(f) by adding "If your company has filed separate MD&A for its fourth quarter, you may satisfy this requirement by incorporating that MD&A by reference." at the end of item 1.10;

(g) in item 1.12:

(i) by deleting paragraph (c), and making the necessary changes;

(ii) by replacing the title "INSTRUCTION" with "INSTRUCTIONS" in the English text;

(iii) by adding "(i)" before the first paragraph;

(iv) by adding the following after the first paragraph:

*"(ii) As part of your description of each critical accounting estimate, in addition to qualitative disclosure, you should provide quantitative disclosure when quantitative information is reasonably available and would provide material information for investors. Similarly, in your discussion of assumptions underlying an accounting estimate that relates to matters highly uncertain at the time the estimate was made, you should provide quantitative disclosure when it is reasonably available and it would provide material information for investors. For example, quantitative information may include a sensitivity analysis or disclosure of the upper and lower ends of the range of estimates from which the recorded estimate was selected.";*

(h) in paragraph (b) of item 1.15:

(i) by adding "if applicable" after "Regulation 51-102";

(ii) by adding the following subparagraph after subparagraph (ii), and making the necessary changes:

“(iii) section 5.7 involving additional disclosure for reporting issuers with significant equity investees.”;

(i) in item 2.2:

(i) by replacing the title “INSTRUCTION” with “INSTRUCTIONS” in the English text;

(ii) in paragraph (i) of the instructions, by replacing “not an annual” with “an interim”, and by adding “Base the disclosure, except the disclosure for section 1.3, on your interim financial statements. Since you do not have to update the disclosure required in section 1.3 in your interim MD&A, your first MD&A will provide disclosure under section 1.3 based on your annual financial statements.” after the first sentence;

(iii) by adding the following paragraphs after paragraph (v) of the instructions:

“(vi) In your interim MD&A, update the summary of quarterly results in section 1.5 by providing summary information for the eight most recently completed quarters.

(vii) Your annual MD&A may not include all the information in Item 1 if you were a venture issuer as at the end of your last financial year. If you ceased to be a venture issuer during your interim period, you do not have to restate the MD&A you previously filed. Instead, provide the disclosure for the additional sections in Item 1 that you were exempt from as a venture issuer in the next interim MD&A you file. Base your disclosure for those sections on your interim financial statements.”.

**39.** Form 51-102F2 Annual Information Form is amended:

(1) in part 1:

(a) by adding “and section 12.2” after “with Item 10” in paragraph (d);

(b) by adding “, including any documents incorporated by reference into the document or excerpt,” before “under your SEDAR profile” in paragraph (f);

(2) in part 2:

(a) by replacing item 4.2 with the following:

#### “4.2 Significant Acquisitions

Disclose any significant acquisition completed by your company during its most recently completed financial year for which disclosure is required under Part 8 of

Regulation 51-102, by providing a brief summary of the significant acquisition and stating whether your company has filed a Form 51-102F4 in respect of the acquisition.”;

(b) by replacing “and up to the date of the AIF” with “or during or proposed for the current financial year” in paragraph (2) to item 5.1;

(c) in item 5.5:

(i) by replacing, in the English text and wherever they appear, the words “Regulation 51-101 Standards of Disclosure for Oil and Gas Activities” with “Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities”;

(ii) by deleting subparagraph (1)(c);

(iii) by replacing “paragraphs (1)(a) and (1)(b) above” with “subsection (1)” in paragraph (2);

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

“(4) **Material Changes** – To the extent not reflected in the information disclosed in response to subsection (1), disclose the information contemplated by Part 6 of Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities in respect of material changes that occurred after your company’s most recently completed financial year-end.”;

(d) in item 7.3:

(i) by replacing “one or more ratings, including provisional ratings, has been received” with “you have asked for and received a stability rating, or if you receive any other kind of rating, including a provisional rating,” and by adding, in the English text, “approved” after “from one or more”, in the introductory paragraph;

(ii) by adding “or stability rating” after “a provisional rating” in paragraph (a);

(iv) by adding “or a stability rating” after “a security rating” in paragraph (f);

(e) in item 10.2:

(i) by replacing the title “INSTRUCTION” with “INSTRUCTIONS” in the English text;

(ii) by adding “(i)” before the paragraph under the title “INSTRUCTIONS”;

(iii) by adding the following after the paragraph under the title “INSTRUCTIONS”:

“(ii) A management cease trade order is “a cease trade or similar order” for the purposes of subparagraph 10.2(1)(a)(i) and so must be disclosed, whether or not the director, executive officer or shareholder was named in the order.

(iii) A late filing fee, such as a filing fee that applies to the late filing of an insider report, is not a “penalty or sanction” for the purposes of section 10.2.”;

(f) in item 12:

(i) by replacing the title with “Legal Proceedings and Regulatory Actions”;

(ii) by replacing “Describe any legal proceedings to which your company is a party or of which any of its property is the subject and any such proceedings known to your company to be contemplated, including” with “Describe any legal proceedings your company is or was a party to, or that any of its property is or was the subject of, during your financial year. Describe any such legal proceedings your company knows are contemplated. Include” in item 12.1;

(iii) by adding the following item after item 12.1:

## “12.2 Regulatory Actions

Describe any

(a) penalties or sanctions imposed against your company by a court relating to securities legislation or by a securities regulatory authority during your financial year,

(b) any other penalties or sanctions imposed by a court or regulatory body against your company that would likely be considered important to a reasonable investor in making an investment decision, and

(c) settlement agreements your company entered into with a court relating to securities legislation or with a securities regulatory authority during your financial year.”;

(g) by replacing “Regulation 51-101 Standards of Disclosure for Oil and Gas Activities” with “Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities” in the English text of instruction (i) to item 16.2.

**40.** Form 51-102F3 Material Change Report is amended, in item 5:

(1) by adding the following after the title;

### “5.1 Full Description of Material Change”;

(2) by adding the following item after the third paragraph:

### “5.2 Disclosure for Restructuring Transactions

This item applies to a material change report filed in respect of the closing of a restructuring transaction under which securities are to be changed, exchanged, issued or distributed. This item does not apply if, in respect of the transaction, your company sent an information circular to its securityholders or filed a prospectus or a securities exchange takeover bid circular.

Include the disclosure for each entity that resulted from the restructuring transaction, if your company has an interest in that entity, required by section 14.2 of Form 51-102F5. You may satisfy the requirement to include this disclosure by incorporating the information by reference to another document.”;

(3) by replacing the title “INSTRUCTION” with “INSTRUCTIONS” in the English text;

(4) by adding “(i)” before the paragraph under the title “INSTRUCTIONS”;

(5) by replacing “Regulation 51-101 Standards of Disclosure for Oil and Gas Activities” with “Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities” in the English text of the paragraph under the title “INSTRUCTION”;

(6) by adding the following after the paragraph under the title “INSTRUCTIONS”:

“(ii) If you incorporate information by reference to another document, clearly identify the referenced document or any excerpt from it. Unless you have already filed the referenced document or excerpt, you must file it with the material change report. You must also disclose that the document is on SEDAR at [www.sedar.com](http://www.sedar.com).”.

**41.** Form 51-102F4 Business Acquisition Report is amended, in subparagraph (1)(d):

(1) by deleting “, other than the financial statements or other information required by Item 3,”;

(2) by replacing “Unless the referenced document or excerpt has already been filed” with “Unless you have already filed the referenced document or excerpt, including any documents incorporated by reference into the document or excerpt” at the end;

(3) by adding “You must also disclose that the document is on SEDAR at www.sedar.com.” after the last sentence.

**42.** Form 51-102F5 Information Circular is amended:

(1) by adding “including any documents incorporated by reference into the document or excerpt,” after “document or excerpt,” in paragraph (c) of part 1;

(2) in part 2:

(a) by adding “(a “proposed director”)” after “nominated for election as a director” in the English text of item 7.1;

(b) by adding the following after item 7.2:

**“7.2.1** Describe the penalties or sanctions imposed and the grounds on which they were imposed, or the terms of the settlement agreement and the circumstances that gave rise to the settlement agreement, if a proposed director has been subject to

(a) any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority; or

(b) any other penalties or sanctions imposed by a court or regulatory body that would likely be considered important to a reasonable securityholder in deciding whether to vote for a proposed director.

**“7.2.2** Despite section 7.2.1, no disclosure is required of a settlement agreement entered into before December 31, 2000 unless the disclosure would likely be important to a reasonable securityholder in deciding whether to vote for a proposed director.

**“INSTRUCTIONS**

(i) *The disclosure required by sections 7.2 and 7.2.1 also applies to any personal holding companies of the proposed director.*

(ii) *A management cease trade order is “a cease trade or similar order” for the purposes of paragraph 7.2(a)(i) and so must be disclosed, whether or not the proposed director was named in the order.*

(iii) *A late filing fee, such as a filing fee that applies to the late filing of an insider report, is not a “penalty or sanction” for the purposes of section 7.2.1.”;*

(c) by replacing item 8 with the following:

**“Item 8 Executive Compensation**

If you are sending this information circular in connection with a meeting

(a) that is an annual general meeting,

(b) at which the company’s directors are to be elected, or

(c) at which the company’s securityholders will be asked to vote on a matter relating to executive compensation,

include a completed Form 51-102F6 Statement of Executive Compensation.”;

(d) in item 9, by deleting “9.1” and by adding the following after the title:

**“9.1 Equity Compensation Plan Information**

(1) Provide the information in subsection (2) if you are sending this information circular in connection with a meeting

(a) that is an annual general meeting,

(b) at which the company’s directors are to be elected, or

(c) at which the company’s securityholders will be asked to vote on a matter relating to executive compensation or a transaction that involves the company issuing securities.

(2)”;

(e) in item 10.3, by replacing the first sentence with the following:

“You do not need to disclose information required by this Item

(a) if you are not sending this information circular in connection with a meeting

(i) that is an annual general meeting,

(ii) at which the company’s directors are to be elected, or

(iii) at which the company's securityholders will be asked to vote on a matter relating to executive compensation,

(b) for any indebtedness that has been entirely repaid on or before the date of the information circular, or

(c) for routine indebtedness.”;

(f) by replacing item 14.2 with the following:

“**14.2** If the action to be taken is in respect of a significant acquisition as determined under Part 8 of Regulation 51-102 under which securities of the acquired business are being exchanged for the company's securities, or in respect of a restructuring transaction under which securities are to be changed, exchanged, issued or distributed, include disclosure for

(a) the company, if the company has not filed all documents required under Regulation 51-102,

(b) the business being acquired, if the matter is a significant acquisition,

(c) each entity, other than the company, whose securities are being changed, exchanged, issued or distributed, if

(i) the matter is a restructuring transaction, and

(ii) the company's current securityholders will have an interest in that entity after the restructuring transaction is completed, and

(d) each entity that would result from the significant acquisition or restructuring transaction, if the company's securityholders will have an interest in that entity after the significant acquisition or restructuring transaction is completed.

The disclosure must be the disclosure (including financial statements) prescribed by the form of prospectus, other than a short form prospectus under Regulation 44-101 respecting Short Form Prospectus Distributions, that the entity would be eligible to use for a distribution of securities in the jurisdiction.”;

(g) by replacing item 14.5 with the following:

“**14.5** A company satisfies section 14.2 if it prepares an information circular in connection with a Qualifying Transaction, for a company that is a CPC, or in connection with a Reverse Take-Over (as Qualifying Transaction, CPC and Reverse Take-Over are defined in the TSX Venture Exchange policies) provided that the com-

pany complies with the policies and requirements of the TSX Venture Exchange in respect of that Qualifying Transaction or Reverse Take-Over.”;

(h) by adding the following at the end of item 14.5:

*“INSTRUCTION*

*“For the purposes of section 14.2, a securityholder will not be considered to have an interest in an entity after an acquisition or restructuring transaction is completed if the securityholder will only hold a redeemable security that is immediately redeemed for cash.”.*

**43.** Form 51-102F6 Statement of Executive Compensation is amended:

(1) by replacing the title of the Form with the following in the French text:

**“ANNEXE 51-102A6, DÉCLARATION DE LA RÉMUNÉRATION DE LA HAUTE DIRECTION”;**

(2) in item 1.1:

(a) by adding “, whatever the source,” after “disclosure of all compensation”;

(b) by replacing “inclus” with “inlut” in the French text;

(c) by adding “The particular requirements in this Form should be interpreted with regard to this purpose, the definition of “executive officer” in the Regulation, and in a manner that gives priority to substance over form.” at the end;

(3) in item 1.4:

(a) by replacing paragraph (e) with the following:

**“(e) Sources of Compensation.** Compensation to officers and directors must include compensation from the company and its subsidiaries. Also, the company must include in the appropriate compensation category any compensation paid under an understanding, arrangement or agreement existing among

(i) any of

(A) the company,

(B) its subsidiaries, or

(C) an officer or director of the company or its subsidiary, and

(ii) another entity,

for the purpose of the entity compensating the officer or director for employment services or office.

If the company's executive management is employed or retained by an external management company (including a subsidiary, affiliate or associate) and the company has entered into an understanding, arrangement or agreement of any kind for the provision of executive management services by the external management company to the company directly or indirectly, the company must disclose any compensation payable

(iii) directly by the company to any persons employed or retained by the external management company who are acting as executive officers and directors of the company; and

(iv) by the external management company to such persons that is attributable to services rendered to the company directly or indirectly.”;

(b) by deleting “primary” in the English text of paragraph (f);

(c) by replacing “membre de la haute direction” with “dirigeant” and “membre” with “dirigeant” in the French text of paragraph (f);

(d) by adding the following paragraph after paragraph (f):

“(g) **Allocation of Compensation** – If the company's executive management is provided through an external management company, and the external management company has other clients in addition to the company, the company must disclose either,

(i) the portion of the compensation paid to the officer or director by the external management company that can be attributed to services rendered to the company; or

(ii) the entire compensation paid by the external management company to the officer or director.

If the company does allocate the compensation paid to the officer or director, it should disclose the basis for the allocation.”.

**44.** This Regulation comes into force on December 29, 2006.

7909

## M.O., 2006-05

### Order number V-1.1-2006-05 of the Minister of Finance dated 13 December 2006

Securities Act  
(R.S.Q., c. V-1.1)

CONCERNING amendments to concordant Regulations to Regulation 51-102 respecting continuous disclosure informations

WHEREAS subparagraphs 1, 8, 9, 11, 19, 19.1, 20 and 34 of section 331.1 of the Securities Act (R.S.Q., c. V-1.1) stipulate that the Autorité des marchés financiers may make regulations concerning the matters referred to in those paragraphs;

WHEREAS the third and fourth paragraphs of section 331.2 of the said Act stipulate that a draft regulation shall be published in the Bulletin of the Authority, accompanied with the notice required under section 10 of the Regulations Act (R.S.Q., c. R-18.1) and may not be submitted for approval or be made before 30 days have elapsed since its publication;

WHEREAS the first and fifth paragraphs of the said section stipulate that every regulation made under section 331.1 must be approved, with or without amendment, by the Minister of Finance and comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date specified in the regulation;

WHEREAS the following regulations have been made by a decision of the Autorité des marchés financiers or approved by a ministerial order of the Minister of Finance:

— Regulation 44-101 respecting Short Form Prospectus Distributions approved by Ministerial Order No. 2005-2418 dated November 30, 2005;

— Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency approved by Ministerial Order No. 2005-08 dated May 19, 2005;

— Regulation 71-102 respecting Continuous Disclosure and Other Exemptions relating to Foreign Issuers approved by Ministerial Order No. 2005-07 dated May 19, 2005;

— Regulation No. 3 respecting Unacceptable Auditors approved by Ministerial Order No. 2005-19 dated August 10, 2005;

WHEREAS the following draft regulations were published in accordance with section 331.2 of Securities Act and made by the Autorité des marchés financiers:

— Regulation to amend Regulation 44-101 respecting Short Form Prospectus Distributions published in the Supplement to the Bulletin concerning securities of the Autorité des marchés financiers, volume 3, No. 41 of October 13, 2006 and made on December 12, 2006, by the decision No. 2006-PDG-0222;

— Regulation to amend Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency published in the Supplement to the Bulletin concerning securities of the Autorité des marchés financiers, volume 3, No. 41 of October 13, 2006 and made on December 12, 2006, by the decision No. 2006-PDG-0219;

— Regulation to amend Regulation 71-102 respecting Continuous Disclosure and Other Exemptions relating to Foreign Issuers published in the Supplement to the Bulletin concerning securities of the Autorité des marchés financiers, volume 3, No. 41 of October 13, 2006 and made on December 12, 2006, by the decision No. 2006-PDG-0220;

— Regulation to repeal Regulation No. 3 respecting Unacceptable Auditors published in the Supplement to the Bulletin concerning securities of the Autorité des marchés financiers, volume 3, no. 41 of October 13, 2006 and made on December 12, 2006, by the decision No. 2006-PDG-0221;

WHEREAS there is cause to approve this regulation without amendment;

CONSEQUENTLY, the Minister of Finance approves without amendment the following regulations appended hereto:

— Regulation to amend Regulation 44-101 respecting Short Form Prospectus Distributions;

— Regulation to amend Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency;

— Regulation to amend Regulation 71-102 respecting Continuous Disclosure and Other Exemptions relating to Foreign Issuers;

— Regulation to repeal Regulation No. 3 respecting Unacceptable Auditors;

December 13, 2006

*Minister of Finance,*  
MICHEL AUDET

### **Regulation to amend Regulation 44-101 respecting short form prospectus distributions\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1), (8) and (34))

1. Section 1.1 of Regulation 44-101 respecting Short Form Prospectus Distributions is amended:

(1) by replacing the definition of “approved rating organization” with the following:

““approved rating organization” means each of Dominion Bond Rating Service Limited, Fitch Ratings Ltd., Moody’s Investors Service, Standard & Poor’s and any of their successors;”;

(2) by replacing the definition of “approved rating” with the following:

““approved rating” means, for a security, a rating at or above one of the following rating categories issued by an approved rating organization for the security or a rating category that replaces a category listed below:

<b>Approved Rating Organization</b>	<b>Long Term Debt</b>	<b>Short Term Debt</b>	<b>Preferred Shares</b>
Dominion Bond Rating Service Limited	BBB	R-2	Pfd-3
Fitch Ratings Ltd.	BBB	F3	BBB
Moody’s Investors Service	Baa	Prime-3	“baaa”
Standard & Poor’s	BBB	A-3	P-3

”.

\* Regulation 44-101 respecting Short Form Prospectus Distributions, approved by Ministerial Order No. 2005-24 dated November 30, 2005 (2005, G.O. 2, 5183), has not been amended since its approval.

**2.** Form 44-101F1 of the Regulation is amended:

(1) in item 7.9, by replacing “If one or more ratings, including provisional ratings or stability ratings, have been received” with “If the issuer has asked for and received a stability rating, or if the issuer receives any other kind of rating, including a provisional rating;”;

(2) in item 10.1:

(a) by adding “or would be if it were not a reverse takeover, as defined in Regulation 51-102 respecting Continuous Disclosure Obligations,” after “Regulation 51-102 respecting Continuous Disclosure Obligations” in subparagraph (b) of paragraphs (1) and (2);

(b) by adding “*for significant acquisitions*” after “*Regulation 51-102 respecting Continuous Disclosure Obligations*” in paragraph (i) of instruction (2);

(3) in paragraph (1) of item 11.1:

(a) by replacing subparagraph 6 with the following:

“6. Any business acquisition report filed by the issuer under Part 8 of Regulation 51-102 respecting Continuous Disclosure Obligations for acquisitions completed since the beginning of the financial year in respect of which the issuer’s current AIF is filed, unless the issuer

(a) incorporated the BAR by reference into its current AIF, or

(b) incorporated at least 9 months of the acquired business or related businesses operations into the issuer’s most recent audited financial statements.”;

(b) by replacing “end” with “beginning” in subparagraph 7.

**3.** This Regulation comes into force on December 29, 2006.

**Regulation to amend Regulation 52-107 respecting acceptable accounting principles, auditing standards and reporting currency\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (19) and (34))

**1.** Section 1.1 of Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency is amended:

(1) by replacing “Regulation 51-102” with “Regulation 51-102 respecting Continuous Disclosure Obligations approved by Ministerial Order 2005-03 dated 19 May 2005” in the English text of the definition of “acquisition statements”;

(2) by adding the following paragraph after paragraph (a) of the definition of “recognized exchange”, and making the necessary changes:

“(a.1) in Québec, a person or company authorized by the securities regulatory authority to carry on business as an exchange; and”;

(3) by replacing “Regulation 51-102 Respecting Continuous Disclosure Obligations approved by Ministerial Order 2005-03 dated 19 May 2005” with “Regulation 51-102 respecting Continuous Disclosure Obligations” in the English text of the definition of “business acquisition report”;

(4) by adding “in a designated foreign jurisdiction” after “foreign disclosure requirements” in paragraph (b) of the definition of “designated foreign issuer”;

(5) by replacing the definition of “executive officer” with the following:

““executive officer” means, for an issuer, an individual who is:

(a) a chair, vice-chair or president;

(b) a vice-president in charge of a principal business unit, division or function including sales, finance or production; or

\* Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency, approved by Ministerial Order No. 2005-08 dated May 19, 2005 (2005, G.O. 2, 1581), has not been amended since its approval.

(c) performing a policy-making function in respect of the issuer;”.

**2.** Section 2.1 of the Regulation is amended by replacing, in subparagraphs (d) and (f) of paragraph (2) of the English text, “Regulation 51-102” with “Regulation 51-102 respecting Continuous Disclosure Obligations”;

**3.** Section 4.1 of the Regulation is amended by replacing “filed by an SEC issuer” with “of an SEC issuer that are filed with or delivered to a securities regulatory authority or regulator” in paragraph (1).

**4.** Section 4.2 of the Regulation is amended by replacing “filed by an SEC issuer” with “of an SEC issuer that are filed with or delivered to a securities regulatory authority or regulator”.

**5.** Section 5.1 of the Regulation is amended by replacing “filed by a foreign issuer” with “of a foreign issuer that are filed with or delivered to a securities regulatory authority or regulator”.

**6.** Section 5.2 of the Regulation is amended:

(1) by replacing “filed by a foreign issuer” with “of a foreign issuer that are filed with or delivered to a securities regulatory authority or regulator”;

(2) by replacing paragraph (a) with the following:

“(a) U.S. GAAS, if the auditor’s report

(i) contains an unqualified opinion;

(ii) identifies all financial periods presented for which the auditor has issued an auditor’s report;

(iii) refers to the former auditor’s reports on the comparative periods, if the issuer has changed its auditor and one or more of the comparative periods presented in the financial statements were audited by a different auditor; and

(iv) identifies the auditing standards used to conduct the audit and the accounting principles used to prepare the financial statements;”.

**7.** Section 9.1 of the Regulation is amended by replacing paragraph (3) of with the following:

“(3) Except in Ontario, an exemption referred to in subsection (1) is granted under the statute referred to in Appendix B of National Instrument 14-101 Definitions,

adopted by the *Commission des valeurs mobilières du Québec* pursuant to decision No. 2001-C-0274 dated June 12, 2001, opposite the name of the local jurisdiction.”.

**8.** This Regulation comes into force on December 29, 2006.

## **Regulation to amend Regulation 71-102 respecting continuous disclosure and other exemptions relating to foreign issuers \***

Securities Act

(R.S.Q., c. V-1.1, s. 331.1, par. (11), (20) and (34))

**1.** Section 1.1 of Regulation 71-102 respecting Continuous Disclosure and Other Exemptions Relating to Foreign Issuers is amended:

(1) by adding the following paragraph after paragraph (a) of the definition of “recognized exchange”, and making the necessary changes:

“(a.1) in Québec, a person or company authorized by the securities regulatory authority to carry on business as an exchange; and”;

(2) by repealing the definition of “board of directors”;

(3) by adding “in a designated foreign jurisdiction” after “foreign disclosure requirements” in paragraph (b) of the definition of “designated foreign issuer”;

(4) by adding the following after the definition of “Nasdaq”:

““non-standard year” means a financial year, other than a transition year, that does not have 365 days, or 366 days if it includes February 29;”;

(5) by repealing the definition of “SEDI issuer”;

(6) by replacing the definition of “executive officer” with the following:

““executive officer” means, for a reporting issuer, an individual who is

\* Regulation 71-102 respecting Continuous Disclosure and Other Exemptions Relating to Foreign Issuers, approved by Ministerial Order No. 2005-07 dated May 19, 2005 (2005, *G.O.* 2, 1591), has not been amended since its approval.

- (a) a chair, vice-chair or president;
- (b) a vice-president in charge of a principal business unit, division or function including sales, finance or production; or
- (c) performing a policy-making function in respect of the issuer;”;

(7) in the definition of “interim period”:

(a) by adding “a non-standard year or” after “in the case of a year other than” in paragraph (a);

(b) by adding the following paragraph after paragraph (a):

“(a.1) in the case of a non-standard year, a period commencing on the first day of the financial year and ending within 22 days of the date that is nine, six or three months before the end of the financial year; or”;

(8) by deleting “or” at the end of the English text of paragraph (a) of the definition of “interim period”;

(9) by replacing “Regulation 51-102” with “Regulation 51-102 respecting Continuous Disclosure Obligations” in the English text of the definition of “investment fund”.

**2.** Section 4.2 of the Regulation is amended by replacing “is exempt from” with “satisfies”.

**3.** Section 4.7 of the Regulation is amended, in the English text of paragraph (2), by deleting “the exemption in”.

**4.** Section 4.8 of the Regulation is amended by replacing “is exempt from” with “satisfies”.

**5.** Section 4.9 of the Regulation is amended by replacing “is exempt from” with “satisfies”.

**6.** Section 4.10 of the Regulation is amended:

(1) by replacing “An SEC foreign issuer is exempt from securities” with “Securities”;

(2) by adding “do not apply to an SEC foreign issuer” after “material contracts”.

**7.** Section 4.11 of the Regulation is amended by replacing “is exempt from” with “satisfies”.

**8.** Section 4.12 of the Regulation is replaced with the following:

#### “4.12 Insider Reporting

The insider reporting requirement does not apply to an insider of an SEC foreign issuer that has a class of securities registered under section 12 of the 1934 Act if the insider complies with the requirements of U.S. federal securities law relating to insider reporting.”.

**9.** Section 5.3 of the Regulation is amended by replacing “is exempt from” with “satisfies”.

**10.** Section 5.8 of the Regulation is amended, in the English text of paragraph (2), by deleting “the exemption in”.

**11.** Section 5.9 of the Regulation is amended by replacing “is exempt from” with “satisfies”.

**12.** Section 5.10 of the Regulation is amended by replacing “is exempt from” with “satisfies”.

**13.** Section 5.11 of the Regulation is amended:

(1) by replacing “A designated foreign issuer is exempt from securities” with “Securities”;

(2) by adding “do not apply to a designated foreign issuer” after “material contracts”.

**14.** Section 5.12 of the Regulation is amended by replacing “is exempt from” with “satisfies”.

**15.** Section 5.13 of the Regulation is replaced with the following:

#### “5.13 Insider Reporting

The insider reporting requirement does not apply to an insider of a designated foreign issuer if the insider complies with foreign disclosure requirements relating to insider reporting.”.

**16.** Section 5.14 of the Regulation is amended, in the English text of paragraph (b), by replacing “ Regulation 54-101 Respecting Communication with Beneficial Owners of Securities of a Reporting Issuer ” with “ Regulation 54-101 respecting Communication with Beneficial Owners of Securities of a Reporting Issuer ”.

**17.** The Regulation is amended, in the English text and wherever they appear, by replacing the words “Regulation 52-107” with “Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency”.

**18.** This Regulation comes into force on December 29, 2006.

### **Regulation to repeal Regulation No. 3 respecting unacceptable auditors\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par (9), (19) and (19.1))

**1.** Regulation No. 3 respecting Unacceptable Auditors is repealed.

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

7908

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\* Regulation C-3 respecting Unacceptable Auditors, adopted on June 12, 2001 pursuant to decision No. 2001-C-0293 and published in the Supplement to the Bulletin of the *Commission des valeurs mobilières du Québec*, volume 32, No. 27, dated July 6, 2001, was amended solely by the regulation approved by Ministerial Order No. 2005-19 dated August 10, 2005 (2005, *G.O.* 2, 3516).



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## Treasury Board

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Gouvernement du Québec

### **T.B. 204566, 11 December 2006**

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10)

#### **Amendments to Schedules I and II**

An Act respecting the Pension Plan of Management Personnel  
(R.S.Q., c. R-12.1)

#### **Amendments to Schedule II**

Amendments to Schedules I and II to the Act respecting the Government and Public Employees Retirement Plan and to Schedule II to the Act respecting the Pension Plan of Management Personnel

WHEREAS, under section 1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), the retirement plan applies to employees and persons designated in Schedule I, and employees and persons designated in Schedule II who were not members of a retirement plan on 30 June 1973 or who were appointed or engaged after 30 June 1973;

WHEREAS, under the first paragraph of section 220 of the Act, the Government may, by order, amend Schedules I, II, II.1, II.2, III, III.1, VI and VII and where the Government amends Schedule I or II, it must also amend to the same effect Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., c. R-12.1) and any such order may have effect 12 months or less before it is made;

WHEREAS, under the first paragraph of section 1 of the Act respecting the Pension Plan of Management Personnel, the Pension Plan of Management Personnel applies, to the extent provided for in Chapter I of that Act, to employees and persons appointed or engaged on or after 1 January 2001 to hold, with the corresponding classification, non-unionizable employment designated in Schedule I and referred to in Schedule II;

WHEREAS, under the first paragraph of section 207 of that Act, the Government may, by order, amend Schedule II to that Act, but only to the extent provided for in section 220 of the Act respecting the Government and Public Employees Retirement Plan and any such order may have effect 12 months or less before it is made;

WHEREAS, in accordance with section 40 of the Public Administration Act (R.S.Q., c. A-6.01), the Conseil du trésor shall, after consulting the Minister of Finance, exercise the powers conferred on the Government by an Act that establishes a pension plan applicable to personnel of the public and parapublic sectors, except the powers referred to in paragraphs 1 to 6 of that provision;

WHEREAS the Minister of Finance has been consulted;

THE CONSEIL DU TRÉSOR DECIDES:

THAT the Amendments to Schedules I and II to the Act respecting the Government and Public Employees Retirement Plan and to Schedule II to the Act respecting the Pension Plan of Management Personnel, attached to this decision, are hereby made.

SERGE MARTINEAU,  
*Clerk of the Conseil du trésor,*

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## Amendments to Schedules I and II to the Act respecting the Government and Public Employees Retirement Plan\* and to Schedule II to the Act respecting the Pension Plan of Management Personnel\*\*

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10, s. 220, 1st par.)

An Act respecting the Pension Plan of Management Personnel  
(R.S.Q., c. R-12.1, s. 207, 1st par.)

**1.** Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) is amended

(1) by inserting the following in paragraph 1 in alphabetical order: “Groupe Champlain inc.”;

(2) by deleting the following from paragraph 1:

“the Centre d’hébergement et de soins de longue durée Champlain-Marie-Victorin”;

“the Centre d’hébergement St-Joseph inc.”.

**2.** Schedule II to the Act is amended by deleting the following from paragraph 1:

“the Centre d’hébergement et de soins de longue durée Jean-Louis-Lapierre inc.”;

“the Centre d’hébergement St-François inc.”;

“the Centre hospitalier Beloeil inc.”;

“the Centre hospitalier Champlain-Villeray inc.”;

“the Centre hospitalier Le Château de Berthier inc.”;

“the Centre hospitalier Notre-Dame de Gatineau inc.”;

“the Centre hospitalier Rive-Sud inc.”;

“the Foyer Notre-Dame de Foy inc.”;

“the Foyer Wheeler inc.”;

“the Résidence St-François inc.”;

“the Santé Groupe Champlain inc. for its institution acting under the name of Centre hospitalier Champlain-Limoilou”.

**3.** Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., c. R-12.1) is amended

(1) by inserting the following in paragraph 1 in alphabetical order: “Groupe Champlain inc.”;

(2) by deleting the following from paragraph 1:

“the Centre d’hébergement St-François inc.”;

“the Centre d’hébergement St-Joseph inc.”;

“the Centre d’hébergement et de soins de longue durée Champlain-Marie-Victorin”;

“the Centre d’hébergement et de soins de longue durée Jean-Louis-Lapierre inc.”;

“the Centre hospitalier Beloeil inc.”;

“the Centre hospitalier Champlain-Villeray inc.”;

“the Centre hospitalier Le Château de Berthier inc.”;

“the Centre hospitalier Notre-Dame de Gatineau inc.”;

“the Centre hospitalier Rive-Sud inc.”;

“the Foyer Notre-Dame de Foy inc.”;

“the Foyer Wheeler inc.”;

“the Résidence St-François inc.”;

“the Santé Groupe Champlain inc. for its institution acting under the firm name of Centre hospitalier Champlain-Limoilou”.

**4.** These amendments have effect from 1 January 2006.

\* Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) has been amended since the last updating of the Revised Statutes of Québec to 1 March 2006 by T.B. 203812 dated 6 June 2006 (2006, *G.O.* 2, 1905), T.B. 203919 dated 19 June 2006 (2006, *G.O.* 2, 2105) and T.B. 2042339 dated 12 September 2006 (2006, *G.O.* 2, 3095).

Schedule II to the Act has not been amended since the last updating of the Revised Statutes of Québec to 1 March 2006.

\*\* Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., c. R-12.1) has been amended since the last updating of the Revised Statutes of Québec to 1 March 2006 by T.B. 203812 dated 6 June 2006 (2006, *G.O.* 2, 1905), T.B. 203919 dated 19 June 2006 (2006, *G.O.* 2, 2105) and T.B. 2042339 dated 12 September 2006 (2006, *G.O.* 2, 3095).

## Index

Abbreviations : **A**: Abrogated, **N**: New, **M**: Modified

	<b>Page</b>	<b>Comments</b>
Consumer Protection Act — Rules of conduct for used automobile merchants — Application ..... (R.S.Q., c. P-40.1)	4083	N
Continuous disclosure information — Regulation 51-102 ..... (Securities Act, R.S.Q., c. V-1.1)	4125	M
Continuous disclosure informations — Concordant regulations to Regulation 51-102 ..... (Securities Act, R.S.Q., c. V-1.1)	4146	M
Fuel Tax Act — Various regulations of a fiscal nature ..... (R.S.Q., c. T-1)	4087	M
Government and Public Employees Retirement Plan, An Act respecting the... — Amendments to Schedules I and II.1 ..... (R.S.Q., c. R-10)	4153	N
Ministère du Revenu, An Act respecting the... — Various regulations of a fiscal nature ..... (R.S.Q., c. M-31)	4087	M
Owners and operators of heavy vehicles, An Act respecting... — Regulation ... (R.S.Q., . P-30.2)	4085	M
Pension Plan of Management Personnel, An Act respecting the... — Amendment to Schedule II ..... (R.S.Q., c. R-12.1)	4153	N
Québec Pension Plan, An Act respecting the ... — Various regulations of a fiscal nature ..... (R.S.Q., c. R-9)	4087	M
Québec sales tax, An Act respecting the... — Various regulations of a fiscal nature ..... (R.S.Q., c. T-0.1; 2006, c. 31))	4087	M
Rules of conduct for used automobile merchants — Application ..... (Consumer Protection Act, R.S.Q., c. P-40.1)	4083	N
Securities Act — Continuous disclosure information — Regulation 51-102 .... (R.S.Q., c. V-1.1)	4125	M
Securities Act — Continuous disclosure informations — Concordant regulations to Regulation 51-102 ..... (R.S.Q., c. V-1.1)	4146	M
Taxation Act — Various regulations of a fiscal nature ..... (R.S.Q., c. I-3)	4087	M
Various regulations of a fiscal nature ..... (Fuel Tax Act, R.S.Q., c. T-1)	4087	M
Various regulations of a fiscal nature ..... (An Act respecting the Ministère du Revenu, R.S.Q., c. M-31)	4087	M

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Various regulations of a fiscal nature . . . . .	4087	M
(An Act respecting the Québec Pension Plan, R.S.Q., c. R-9)		
Various regulations of a fiscal nature . . . . .	4087	M
(An Act respecting the Québec sales tax, R.S.Q., c. T-0.1; 2006, c. 31)		
Various regulations of a fiscal nature . . . . .	4087	M
(Taxation Act, R.S.Q., c. I-3)		