

Gazette
officielle
DU Québec

Part

2

No. 3

17 January 2007

Laws and Regulations

Volume 139

Summary

Table of Contents

Acts 2006

Draft Regulations

Notices

Index

Legal deposit – 1st Quarter 1968
Bibliothèque nationale du Québec
© Éditeur officiel du Québec, 2007

All rights reserved in all countries. No part of this publication may be translated, used or reproduced for commercial purposes by any means, whether electronic or mechanical, including micro-reproduction, without the written authorization of the Québec Official Publisher.

Table of Contents

Page

Acts 2006

2	Legal Time Act	87
25	An Act to amend Crime Victims Compensation Act and other legislative provisions	91
38	An Act to amend the Act respecting the lands in the domain of the State and other legislative provisions	97
42	An Act to amend the Act respecting the marketing of agricultural, food and fish products as regards the deposit of guarantees of financial liability	103
46	Cooperative Investment Plan Act	107
47	An Act to amend the Act respecting the enterprise registrar and other legislative provisions ...	143
	List of Bills sanctioned (6 December 2006)	81
	List of Bills sanctioned (12 December 2006)	83
	List of Bills sanctioned (13 December 2006)	85

Draft Regulations

Cartage industry – Québec	165
Professional Code — Dentists — Code of ethics	169
Professional Code — Dentists — Practice of the dental profession within a limited liability partnership or a joint-stock company	171
Professional Code — Nurses — Terms and conditions for the issue of permits by the Ordre	175

Notices

Parc national de la Kuururjuaq — Creation	177
---	-----

PROVINCE OF QUÉBEC

2nd SESSION

37th LEGISLATURE

QUÉBEC, 6 DECEMBER 2006

OFFICE OF THE LIEUTENANT-GOVERNOR*Québec, 6 December 2006*

This day, at thirty-six minutes past eleven o'clock in the morning, Her Excellency the Lieutenant-Governor was pleased to sanction the following bills:

- 41 An Act to again amend the Taxation Act and other legislative provisions
- 46 Cooperative Investment Plan Act
- 47 An Act to amend the Act respecting the enterprise registrar and other legislative provisions

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

PROVINCE OF QUÉBEC

2nd SESSION

37th LEGISLATURE

QUÉBEC, 12 DECEMBER 2006

OFFICE OF THE LIEUTENANT-GOVERNOR*Québec, 12 December 2006*

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

- 2 Legal Time Act

- 38 An Act to amend the Act respecting the lands in the domain of the State and other legislative provisions

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

PROVINCE OF QUÉBEC

2nd SESSION

37th LEGISLATURE

QUÉBEC, 13 DECEMBER 2006

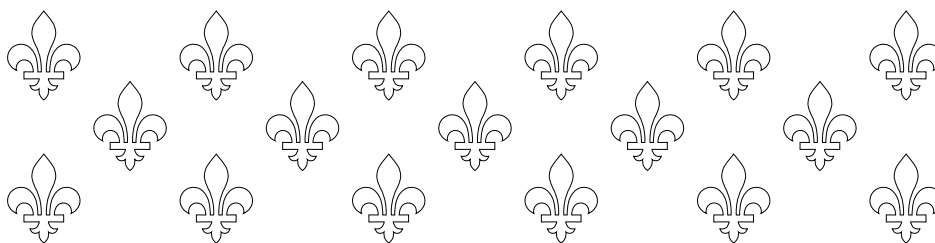
OFFICE OF THE LIEUTENANT-GOVERNOR*Québec, 13 December 2006*

This day, at three minutes past seven o'clock in the evening, Her Excellency the Lieutenant-Governor was pleased to sanction the following bills:

- 25 An Act to amend the Crime Victims Compensation Act and other legislative provisions
- 30 An Act to amend the Supplemental Pension Plans Act, particularly with respect to the funding and administration of pension plans
- 33 An Act to amend the Act respecting health services and social services and other legislative provisions
- 42 An Act to amend the Act respecting the marketing of agricultural, food and fish products as regards the deposit of guarantees of financial liability
- 49 An Act to amend the Forest Act and other legislative provisions and providing for special provisions applicable to the Territory of application of chapter 3 of the Agreement Concerning a New Relationship Between Le Gouvernement du Québec and the Crees of Québec for the Years 2006-2007 and 2007-2008

- 52 An Act respecting the implementation of the Québec Energy Strategy and amending various legislative provisions
- 57 An Act to amend the Act respecting hours and days of admission to commercial establishments
- 58 An Act respecting the committee on the remuneration of the judges of the Court of Québec and the municipal courts

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



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 2
(2006, chapter 39)

Legal Time Act

Introduced 20 March 2006
Passage in principle 5 April 2006
Passage 7 December 2006
Assented to 12 December 2006

Québec Official Publisher
2006

EXPLANATORY NOTES

This bill is to replace the Official Time Act. Its main objective is to have daylight saving time begin on the second Sunday in March instead of the first Sunday in April, and have it end on the first Sunday in November, one week later than is currently the case.

The bill also seeks to accommodate the customs and practices of a portion of the Québec population, particularly the people living east of the meridian of 63 degrees West longitude.

Lastly, the bill replaces the concepts of official time and Greenwich mean time by those of legal time and coordinated universal time.

Bill 2

LEGAL TIME ACT

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. In the part of Québec lying west of the meridian of 63 degrees West longitude, the legal time is Eastern Standard Time, that is, five hours behind coordinated universal time (UTC - 5 h).

However, from the second Sunday in March at 2:00 a.m. to the first Sunday in November at 2:00 a.m., the legal time in that part of Québec is Eastern Daylight Saving Time, that is, four hours behind coordinated universal time (UTC - 4 h).

This section also applies to all of the territory of Municipalité régionale de comté de Minganie.

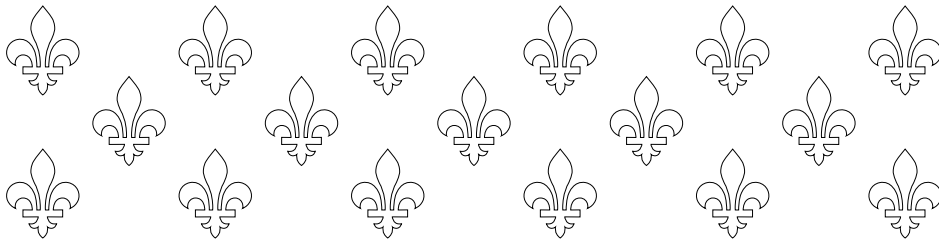
2. In the part of Québec lying east of the meridian of 63 degrees West longitude, and in the territory of the Listuguj reserve, the legal time is Atlantic Standard Time, that is, four hours behind coordinated universal time (UTC - 4 h).

However, from the second Sunday in March at 2:00 a.m. to the first Sunday in November at 2:00 a.m., the legal time in the Îles-de-la-Madeleine and in the territory of the Listuguj reserve is Atlantic Daylight Saving Time, that is, three hours behind coordinated universal time (UTC - 3 h).

3. The Minister of Justice is responsible for the administration of this Act.

4. This Act replaces the Official Time Act (R.S.Q., chapter T-6).

5. This Act comes into force on 1 January 2007.



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 25
(2006, chapter 41)

An Act to amend the Crime Victims Compensation Act and other legislative provisions

Introduced 9 May 2006
Passage in principle 8 June 2006
Passage 13 December 2006
Assented to 13 December 2006

**Québec Official Publisher
2006**

EXPLANATORY NOTES

This bill amends the Crime Victims Compensation Act, among other things, to make it possible, in certain cases, for close relations of victims to access psychotherapeutic rehabilitation services, and to increase the indemnities paid for funeral expenses.

The bill also amends the Workers' Compensation Act and the Act respecting administrative justice to provide for an examination, review and contestation process relating to decisions on the admissibility of an application for psychotherapeutic rehabilitation services made by a close relation of a crime victim.

LEGISLATION AMENDED BY THIS BILL:

- Workers' Compensation Act (R.S.Q., chapter A-3);
- Crime Victims Compensation Act (R.S.Q., chapter I-6);
- Act respecting administrative justice (R.S.Q., chapter J-3).

Bill 25

AN ACT TO AMEND THE CRIME VICTIMS COMPENSATION ACT AND OTHER LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 1 of the Crime Victims Compensation Act (R.S.Q., chapter I-6) is amended by replacing “or, if he” in the first line of paragraph *c* by “, a close relation referred to in section 5.1 or, if the victim”.

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

“5.1. The Commission may, in accordance with government regulations,

(1) take the necessary measures to contribute to the psychotherapeutic rehabilitation of a close relation of the crime victim if it considers such rehabilitation helpful for the rehabilitation of the victim; and

(2) take the necessary measures to contribute to the psychotherapeutic rehabilitation of a close relation of the victim of a homicide who sustains psychological injury as a result of the crime.

For the purposes of this section, “close relation” means the victim’s spouse, the victim’s father or mother or a person standing *in loco parentis* to the victim, the victim’s child or the victim’s spouse’s child, the victim’s brother or sister, the victim’s grandfather or grandmother or the child of the spouse of the victim’s father or mother.

For the purposes of subparagraph 1 of the first paragraph,

(1) “close relation” also means any other significant person in the victim’s life, chosen by the victim;

(2) the close relation is designated by the victim or, if the victim is less than 14 years old or unable to do so, by the victim’s representative; and

(3) only one close relation of the victim may take advantage of rehabilitation measures; such measures may, however, be taken in respect of the victim’s father and mother or the persons standing *in loco parentis* to the victim, if the victim is less than 18 years old at the time of the crime.

For the purposes of subparagraph 2 of the first paragraph, “victim of a homicide” means a person who died following an offence the description of

which corresponds to a criminal offence mentioned in the schedule to this Act, a person who disappeared if it may be inferred from the circumstances of the disappearance that the person's death is probable and that the disappearance is the result of a criminal offence, or a person who died in the circumstances described in subparagraphs *b* and *c* of the first paragraph of section 3.

“5.2. The Government may, by regulation, determine the persons who are qualified to provide services under the measures taken under section 5.1, set the conditions such persons must meet, establish the tariff of fees payable by the Commission and set the maximum number of sessions the Commission may authorize.”

3. Section 6 of the Act is amended

(1) by replacing “\$600” in the third line by “\$3,000”;

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

“The amount of the indemnity for funeral expenses is revalorized on 1 January of each year in accordance with sections 119 to 123 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001).”

4. Section 20 of the Act is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

“(c) to a claimant who was a party to the offence or who, through his gross fault, contributed to the injuries or death of the victim;”.

5. Section 23 of the Act is amended by adding the following sentence at the end of the first paragraph: “The report must state, in respect of section 5.1, the number of applications submitted, the number of applications accepted and the total amounts paid out.”

6. Section 63 of the Workers' Compensation Act (R.S.Q., chapter A-3) is amended by replacing “and the degree of impairment of earning capacity” in subsection 4 by “, the degree of impairment of earning capacity and the admissibility of an application for psychotherapeutic rehabilitation services made by a close relation of a crime victim referred to in section 5.1 of the Crime Victims Compensation Act (chapter I-6)”.

7. Schedule I to the Act respecting administrative justice (R.S.Q., chapter J-3), amended by section 70 of chapter 31 of the statutes of 2004, section 158 of chapter 15 of the statutes of 2005, section 14 of chapter 16 of the statutes of 2005, section 246 of chapter 32 of the statutes of 2005 and section 143 of chapter 47 of the statutes of 2005, is again amended by inserting the following paragraph after paragraph 2 of section 5:

“(2.1) proceedings against decisions pertaining to the admissibility of an application by a close relation of a crime victim referred to in section 5.1 of

the Crime Victims Compensation Act for psychotherapeutic rehabilitation services, brought under section 65 of the Workers' Compensation Act for the purposes of the Crime Victims Compensation Act;”.

8. The Commission de la santé et de la sécurité du travail must, not later than the date occurring two years after the date of coming into force of section 5.1, enacted by section 2, present a report to the Minister of Justice on the application of this section. The Minister forwards the report to the Government within 90 days of receiving it and adds any recommendation on the advisability of amending that section.

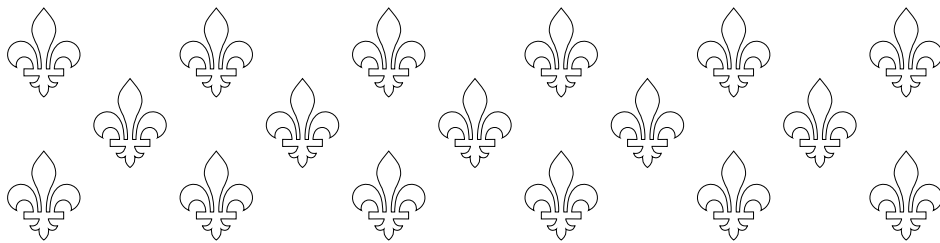
The Minister tables the report and the recommendations, if any, in the National Assembly within 30 days of submitting the report to the Government or, if the Assembly is not sitting, within 30 days of resumption.

9. The provisions of this Act, except section 4, apply in the case of criminal offences committed on or after 9 May 2006.

Despite section 11 of the Crime Victims Compensation Act, an application based on section 5.1 of that Act or on an amendment made to section 6 of that Act by this Act may be submitted to the Commission de la santé et de la sécurité du travail within 12 months of the date of coming into force of the provision on which the application is based, if the criminal offence was committed between 9 May 2006 and the date of coming into force of that provision. The amendments introduced by sections 4, 6 and 7 of this Act apply to such an application.

10. Despite section 11 of the Regulations Act (R.S.Q., chapter R-18.1), the first regulation under section 5.2 of the Crime Victims Compensation Act, enacted by section 2, may be made on the expiry of 15 days following the date of its publication in the *Gazette officielle du Québec*.

11. The provisions of this Act come into force on the date or dates set by the Government, but not later than 1 April 2007.



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 38
(2006, chapter 40)

**An Act to amend the Act respecting the
lands in the domain of the State and
other legislative provisions**

**Introduced 18 October 2006
Passage in principle 9 November 2006
Passage 7 December 2006
Assented to 12 December 2006**

**Québec Official Publisher
2006**

EXPLANATORY NOTES

This bill amends the Act respecting the lands in the domain of the State to provide for the implementation of a new register called the Register of the domain of the State. It determines the content of the register, specifying which information it must contain, including natural resource development rights, territories with special legal status, restrictions on use, acquisitions and alienations.

The bill imposes on the registrar the obligation to register the transactions relating to the lands in the domain of the State that are published in the land register. It also authorizes the establishment of fees for consultation and use of the register.

Lastly, the bill amends the Act respecting the Ministère des Ressources naturelles et de la Faune and the Act respecting land survey to specify the responsibilities of the Surveyor-General of Québec, a position held by the Minister.

LEGISLATION AMENDED BY THIS BILL:

- Act respecting land survey (R.S.Q., chapter A-22);
- Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2);
- Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1).

Bill 38

AN ACT TO AMEND THE ACT RESPECTING THE LANDS IN THE DOMAIN OF THE STATE AND OTHER LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Sections 14 to 16 of the Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1) are repealed.

2. Section 17 of the Act is amended

(1) by replacing “the Minister” in the first and second paragraphs by “the Surveyor-General of Québec”;

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

“The documents prepared by the land surveyor must be filed in the office of the Surveyor-General of Québec.”

3. Division IV of Chapter II of the Act is replaced by the following division:

“DIVISION IV

“REGISTER OF THE DOMAIN OF THE STATE

“**26.** As Surveyor-General of Québec, the Minister shall establish and update a public register called the “Register of the domain of the State”, in the form and containing the particulars the Minister determines, in which alienations and acquisitions of land and immovable rights, names of parties, transfers of authority, administration and other rights, natural resource development rights, special legal status under an Act, restrictions on use, management delegations and land surveys are registered.

Insofar as such data is available, the Register is also to include information on the private or public character of lands, the name of the government department or public body having authority over the lands, and the geographical location and geometric representation of land divisions.

“**27.** Except in the cases referred to in section 28, a minister or a public body designated by the Minister must immediately register any deed referred to in section 26, as well as the geographical location and the geometric

representation of the land concerned, determined in accordance with the instructions of the Surveyor-General of Québec.

“28. The registrar must send the Surveyor-General the information required to register the deeds of acquisition or alienation of lands or immovable rights by the State that are published in the land register, as well as any other deed concerning the State identified in a list drawn up jointly with the Surveyor-General.

“29. The Minister determines, by order, the fees payable to consult the Register, register a deed, right or special legal status, or obtain a copy or the attestation of an entry or piece of information in the Register.

A ministerial order under this section is not subject to the publication requirements set out in section 8 of the Regulations Act (chapter R-18.1).”

4. Section 71 of the Act is amended by striking out subparagraphs 1 and 2 of the first paragraph.

5. Sections 3, 15, 18 and 19 of the Act respecting land survey (R.S.Q., chapter A-22), amended by section 35 of chapter 3 of the statutes of 2006, are again amended by replacing “of the Minister of Natural Resources and Wildlife” by “of the Surveyor-General of Québec”.

6. Section 5 of the Act is amended by replacing “of the Minister having the control of surveys” by “of the Surveyor-General of Québec”.

7. Section 14 of the Act, amended by section 35 of chapter 3 of the statutes of 2006, is again amended by replacing “the Minister of Natural Resources and Wildlife” by “the Surveyor-General of Québec”.

8. Section 12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2) is amended

(1) by striking out paragraphs 9 and 17.5;

(2) by replacing “surveying,” in paragraph 17 by “the”;

(3) by replacing “to 17.5” in paragraph 17.6 by “, 17.4 and paragraph 3 of section 12.2”.

9. The Act is amended by inserting the following section after section 12.1:

“12.2. The functions and powers of the Minister, as Surveyor-General of Québec, consist in

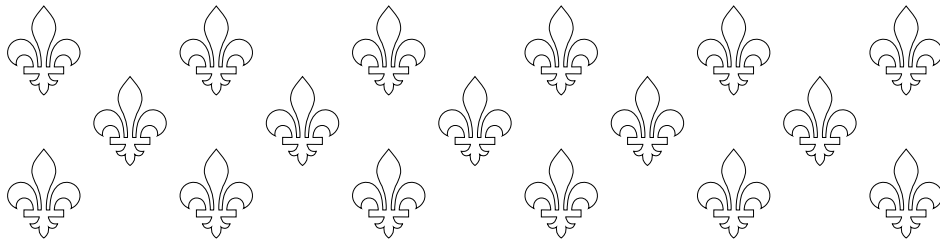
(1) surveying the lands in the domain of the State and Québec’s borders;

- (2) describing the limits of administrative territories and territories with special legal status, in cases under the Minister's authority;
- (3) establishing and updating the Register of the domain of the State; and
- (4) administering the Act respecting land survey (chapter A-22)."

10. Section 17.12.3 of the Act is amended by replacing "17.3 to 17.7 of section 12" by "17.3, 17.4, 17.6 and 17.7 of section 12 and paragraph 3 of section 12.2".

11. In any other Act and in any regulation, order in council or other document, unless the context indicates otherwise, a reference to the Terrier is a reference to the Register of the domain of the State.

12. This Act comes into force on 12 December 2006.



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 42
(2006, chapter 44)

**An Act to amend the Act respecting
the marketing of agricultural, food and
fish products as regards the deposit of
guarantees of financial liability**

**Introduced 24 October 2006
Passage in principle 16 November 2006
Passage 13 December 2006
Assented to 13 December 2006**

**Québec Official Publisher
2006**

EXPLANATORY NOTES

This bill amends the Act respecting the marketing of agricultural, food and fish products to specify the regulatory powers exercised by the Régie des marchés agricoles et alimentaires du Québec relating to the deposit of a guarantee of financial liability by a person or a partnership involved in the marketing of agricultural products.

Also, the bill includes a provision to protect the validity of guarantees of financial liability deposited before the date of assent according to the terms of an obligation contained in an agreement homologated by the Régie, or an arbitration award or a decision by the Régie made in lieu of an agreement.

As well, the bill contains a provision that will allow matters brought before the Régie to be continued when a member of the Régie is unable to act.

Bill 42

AN ACT TO AMEND THE ACT RESPECTING THE MARKETING OF AGRICULTURAL, FOOD AND FISH PRODUCTS AS REGARDS THE DEPOSIT OF GUARANTEES OF FINANCIAL LIABILITY

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1) is amended by inserting the following section after section 13:

“13.1. If a member of the Régie before whom a matter has been brought is unable to act, disqualifies himself or ceases to be a member of the Régie, the remaining members shall decide the matter. The quorum is reduced to two and the presiding member has a casting vote in the case of a tie.”

2. Section 149 of the Act is amended

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

“(1) determine in which cases a person, other than a consumer, or a partnership that buys or receives an agricultural product designated by the Régie from a producer, either directly or through an agent, is required to deposit with the Régie, a marketing board or any other person designated by the Régie a guarantee of financial liability to secure payment of the amounts due to the boards or to the producers for the marketing of their products;”;

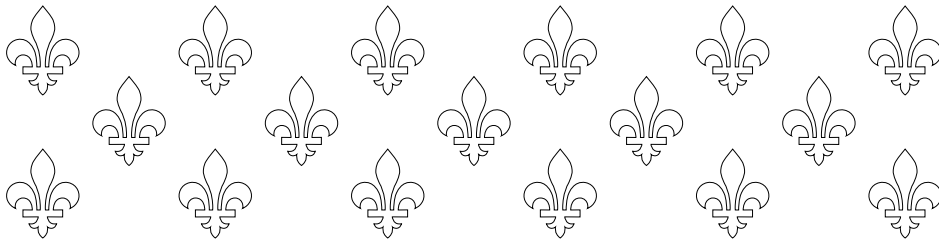
(2) by inserting “or a marketing board” after “producer” in paragraph 6, by replacing “a debt owed to him” in that paragraph by “a debt” and by replacing “he” in that paragraph by “the producer or marketing board”;

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

“The powers of the Régie under subparagraphs 1, 2, 3 and 6 of the first paragraph are exercised in the absence of an agreement homologated by the Régie, or of an arbitration award or a decision by the Régie made in lieu of an agreement, providing for the deposit of a guarantee of financial liability.”

3. Section 149.1 of the Act is amended by inserting “or partnership” after “person” in the third line.

- 4.** Section 150 of the Act is amended by inserting “or bound by an agreement homologated by the Régie, or an arbitration award or a decision by the Régie made in lieu of an agreement, providing for the deposit of a guarantee of financial liability,” after “149” in the first line of the first paragraph.
- 5.** Provisions imposing the obligation to deposit a guarantee of financial liability contained in an agreement homologated by the Régie, or in an arbitration award or a decision by the Régie, are validated although they were not established pursuant to regulatory provisions.
- 6.** This Act comes into force on 13 December 2006.



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 46
(2006, chapter 37)

Cooperative Investment Plan Act

Introduced 7 November 2006
Passage in principle 16 November 2006
Passage 30 November 2006
Assented to 6 December 2006

Québec Official Publisher
2006

EXPLANATORY NOTES

The bill introduces a new Cooperative Investment Plan intended to enhance the capitalization of certain cooperatives and federations of cooperatives. The rules applicable to the new plan were announced in the Budget Speeches delivered on 30 March 2004 and 23 March 2006 and in Information Bulletins 2004-6 dated 30 June 2004, 2004-11 dated 22 December 2004 and 2005-7 dated 19 December 2005 published by the Ministère des Finances.

The bill also amends the Taxation Act mainly to introduce or amend certain measures that concern, in particular,

(1) the dates on which the former Cooperative Investment Plan ceases to apply;

(2) a deduction relating to the acquisition of securities that qualify under the new plan, and accessory rules concerning that deduction;

(3) special taxes to ensure compliance with the conditions of qualification and the integrity of the new measures; and

(4) applicable penalties, in particular, in the case of a redemption contravening the Cooperative Investment Plan Act.

LEGISLATION AMENDED BY THIS BILL:

– Taxation Act (R.S.Q., chapter I-3).

Bill 46

COOPERATIVE INVESTMENT PLAN ACT

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE

1. The purpose of this Act is to introduce a tax incentive to increase the permanent capitalization of certain cooperatives and federations of cooperatives needing equity capital for their development.

CHAPTER II

INTERPRETATION

DIVISION I

GENERAL DEFINITIONS

2. In this Act, unless the context indicates otherwise,

“allowable redemption or repayment”, in respect of a qualifying security, means a redemption or repayment that occurs,

(1) if the security is held by an individual who acquired it as first purchaser and who is a member of the qualified cooperative or qualified federation of cooperatives, on the individual’s death or on the individual’s resignation or exclusion from that cooperative or federation of cooperatives;

(2) if the security is held by a trust governed by a registered retirement savings plan of the type commonly called self-directed or by a registered retirement income fund the annuitant of which is an individual who is a member of the qualified cooperative or qualified federation of cooperatives, and was acquired, as first purchaser, by the individual or by a trust governed by a registered retirement savings plan of which the individual was the annuitant, on the individual’s death or on the individual’s resignation or exclusion from that cooperative or federation of cooperatives;

(3) if the security is held by an individual who is not a member of the qualified cooperative or qualified federation of cooperatives and who acquired the security as first purchaser in the individual’s capacity as an employee of

that cooperative or federation of cooperatives, of a partnership of which that cooperative or federation of cooperatives is a member or of a subsidiary of that cooperative or federation of cooperatives, on the individual's death, on the termination of the individual's employment or on the individual's becoming disabled;

(4) if the security is held by a trust governed by a registered retirement savings plan of the type commonly called self-directed or by a registered retirement income fund the annuitant of which is an individual who is not a member of the qualified cooperative or qualified federation of cooperatives, and was acquired, as first purchaser, by the individual in the individual's capacity as an employee of that cooperative or federation of cooperatives, of a partnership of which that cooperative or federation of cooperatives is a member or of a subsidiary of that cooperative or federation of cooperatives, or by a trust governed by a registered retirement savings plan of which the individual was the annuitant, on the individual's death, on the termination of the individual's employment or on the individual's becoming disabled;

(5) if the security is held by a partnership that acquired it as first purchaser and that is a member of the qualified cooperative or qualified federation of cooperatives, on the partnership's resignation or exclusion from that cooperative or federation of cooperatives;

(6) if the security is held by an individual who is not a member of the qualified cooperative or qualified federation of cooperatives but who is a shareholder of a legal person that is a member of that cooperative or federation of cooperatives, and was acquired by the individual as first purchaser, on the individual's death or on the legal person's resignation or exclusion from that cooperative or federation of cooperatives; or

(7) if the security is held by a trust governed by a registered retirement savings plan of the type commonly called self-directed or by a registered retirement income fund the annuitant of which is an individual who is not a member of the qualified cooperative or qualified federation of cooperatives but who is a shareholder of a legal person that is a member of that cooperative or federation of cooperatives, and was acquired, as first purchaser, by the individual or by a trust governed by a registered retirement savings plan of which the individual was the annuitant, on the individual's death or on the legal person's resignation or exclusion from that cooperative or federation of cooperatives;

“assets” of a cooperative or federation of cooperatives for a year means the assets shown in its financial statements for its last fiscal period ended in the year, less the surplus reassessment of its property and less the amount of its incorporeal assets that exceeds the expenditure made in that respect without taking account of any consideration for the purchase of those incorporeal assets which consists of a share of the cooperative's or federation's capital stock;

“associate member” has the meaning assigned by sections 211 to 211.8 of the Cooperatives Act (R.S.Q., chapter C-67.2);

“auxiliary member” has the meaning assigned by sections 52 and 52.1 of the Cooperatives Act;

“business” means a business within the meaning of section 1 of the Taxation Act (R.S.Q., chapter I-3) or part of such a business;

“capitalization rate” means, in respect of a cooperative or federation of cooperatives, the proportion that its equity is of its total assets, determined in accordance with Chapter II of the Regulation under the Cooperatives Act made by Order in Council 953-2005 (2005, G.O. 2, 4736), on the basis of the audited financial statements of the cooperative or federation of cooperatives;

“controlled subsidiary” means a legal person more than 50% of whose issued capital stock having full voting rights under all circumstances belongs, directly or indirectly, to the cooperative or federation of cooperatives to which it is subsidiary;

“eligible member” of a partnership means an individual who is a member of a partnership at the end of a fiscal period of the partnership and who, at that time, carries on activities as an agricultural producer through that partnership;

“employee” has the meaning assigned by section 1 of the Taxation Act;

“equity” means the equity determined in accordance with Chapter II of the Regulation under the Cooperatives Act, made by Order in Council 953-2005 (2005, G.O. 2, 4736) as amended, at the end of the last fiscal period preceding 23 April 1985 or at the end of the last fiscal period ending in the calendar year that precedes the year of the application for authorization under section 10, after the allocation of the surplus earnings or operating surplus of the fiscal period and the payment of taxes, and taking account of variations in the capital stock from the end of that fiscal period to 23 April 1985 or to the date of that application for authorization, whichever date is applicable, but without including the deficits for fiscal periods ending after 23 April 1985;

“expansion or development project” means a project whose expenditures relate to capital investments such as the acquisition or modernization of machinery, plants or warehouses, to the working capital needed to carry out the project or to the planned acquisition or increase of interests in entities whose activities are related to the object of the cooperative or federation of cooperatives;

“farm cooperative” means a cooperative of producers whose main object is agriculture-related and the majority of whose members, other than associate members and auxiliary members, carry on a recognized farming business;

“fiscal period” has the meaning assigned by Part I of the Taxation Act;

“member” means an individual or partnership that is capable of actually being a user of the services of the qualified cooperative or qualified federation of cooperatives and that has been admitted as such;

“Minister” means the Minister of Economic Development, Innovation and Export Trade;

“producer” has the meaning assigned by section 193.2 of the Cooperatives Act;

“producers cooperative” has the meaning assigned by section 193.1 of the Cooperatives Act;

“qualified cooperative” has the meaning assigned by section 3;

“qualified federation of cooperatives” has the meaning assigned by section 4;

“qualifying security” has the meaning assigned by section 6;

“recognized farming business” means an agricultural operation registered with the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation in accordance with a regulation under section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14);

“shareholding workers cooperative” has the meaning assigned by section 225 of the Cooperatives Act;

“solidarity cooperative” has the meaning assigned by section 226.1 of the Cooperatives Act;

“supporting member” has the meaning assigned by section 226.1 of the Cooperatives Act;

“work cooperative” has the meaning assigned by section 222 of the Cooperatives Act.

For the purposes of the definition of “equity” in the first paragraph in respect of a cooperative resulting from an amalgamation that occurred after 23 April 1985, the equity of that cooperative on the date of the amalgamation is deemed to be equal to the aggregate of the equities on that date of the cooperatives that amalgamated or of the cooperative and the legal person that amalgamated, without taking account of the shares held by the amalgamated cooperative or legal person in another amalgamated cooperative. The same rule applies, with the necessary modifications, to a federation of cooperatives resulting from an amalgamation that occurred after 23 April 1985.

For the purposes of paragraphs 3 and 4 of the definition of “allowable redemption or repayment” in the first paragraph, an individual is considered to be disabled only if declared to have a severe and prolonged mental or physical disability that prevents the individual from continuing to work.

DIVISION II

QUALIFIED COOPERATIVE

3. In this Act, “qualified cooperative” means, subject to the second paragraph, a cooperative governed by the Cooperatives Act that meets the following conditions at the end of the last fiscal period ending in the calendar year that precedes the year of the application for authorization under section 10:

- (1) the cooperative is
 - (a) a work cooperative,
 - (b) a shareholding workers cooperative,
 - (c) a solidarity cooperative that would be a work cooperative but for its supporting members,
 - (d) a producers cooperative or a solidarity cooperative that would be a producers cooperative but for its supporting members, so long as at least 90% of the goods or services it provides, including those provided through a partnership or a controlled subsidiary, are provided to persons or partnerships that procure those goods or services for the purpose of earning income from a business, or
 - (e) a farm cooperative;
- (2) its central management is in Québec;
- (3) more than 50% of the wages paid to its employees were paid to employees who, within the meaning of the regulations under section 771 of the Taxation Act, are employees of an establishment situated in Québec;
- (4) in the case of a shareholding workers cooperative, the majority of the assets held by the legal person of which the cooperative is a shareholder are situated in Canada and, in any other case, the majority of the assets held by the cooperative, including those held by a controlled subsidiary, by a partnership of which the cooperative is the majority member or by a trust to which the cooperative has transferred property, are situated in Canada;
- (5) its capitalization rate is less than 60%, except in the case of a work cooperative, a shareholding workers cooperative or a cooperative that has obtained an exemption in accordance with Chapter IV;

(6) its equity other than securities issued for the purposes of this Act and of the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche (R.S.Q., chapter M-30.01) is equal to at least 80% of that equity on 23 April 1985; and

(7) the Minister is of the opinion that the cooperative is in compliance with the Cooperatives Act.

If the cooperative described in the first paragraph is a shareholding workers cooperative, the legal person of which the cooperative holds shares must meet the following conditions at the end of the legal person's last fiscal period ending in the calendar year that precedes the year of the application for authorization under section 10:

(1) its central management is in Québec; and

(2) more than 50% of the wages paid to its employees and, where applicable, to the employees of the legal persons with which it is associated, within the meaning of the Taxation Act, were paid to employees who, within the meaning of the regulations under section 771 of that Act, are employees of an establishment situated in Québec.

For the purposes of the first and second paragraphs, in the case of a cooperative or legal person in its first fiscal period, the reference to the end of its last fiscal period ending in the calendar year that precedes the year of the application for authorization under section 10 is to be replaced by a reference to the end of the first fiscal period of the cooperative or legal person, if the Minister is satisfied that, at the end of that first fiscal period, the cooperative or legal person will meet all the conditions applicable to it.

DIVISION III

QUALIFIED FEDERATION OF COOPERATIVES

4. In this Act, “qualified federation of cooperatives” means a federation of cooperatives governed by the Cooperatives Act that meets the following conditions at the end of the last fiscal period ending in the calendar year that precedes the year of the application for authorization under section 10:

(1) the majority of its members, other than auxiliary members, are work cooperatives, shareholding workers cooperatives, producers cooperatives or persons or partnerships that carry on a recognized farming business;

(2) its central management is in Québec;

(3) more than 50% of the wages paid to its employees were paid to employees who, within the meaning of the regulations under section 771 of the Taxation Act, are employees of an establishment situated in Québec;

(4) the majority of the assets held by the federation of cooperatives, including those held by a controlled subsidiary, by a partnership of which the federation of cooperatives is the majority member or by a trust to which the federation of cooperatives has transferred property, are situated in Canada;

(5) its capitalization rate is less than 60%, except in the case of a federation of cooperatives that has obtained an exemption in accordance with Chapter IV;

(6) its equity other than securities issued for the purposes of this Act and of the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche is equal to at least 80% of that equity on 23 April 1985; and

(7) the Minister is of the opinion that the federation of cooperatives is in compliance with the Cooperatives Act.

DIVISION IV

OTHER QUALIFIED COOPERATIVES OR FEDERATIONS OF COOPERATIVES

5. A cooperative or federation of cooperatives governed by the Canada Cooperatives Act (Statutes of Canada, 1998, chapter 1) may also elect to have this Act apply if it meets the same requirements, with the necessary modifications, as those imposed on a cooperative or federation of cooperatives under the Cooperatives Act and this Act.

DIVISION V

QUALIFYING SECURITY

6. In this Act, “qualifying security” means a preferred share that is issued by a qualified cooperative or qualified federation of cooperatives and that meets the following conditions:

(1) its issue is authorized by the Minister under a qualification certificate issued after 30 March 2004;

(2) it is acquired, as first purchaser, by a qualified investor in respect of the qualified cooperative or qualified federation of cooperatives;

(3) if interest is to be paid on the security, it bears interest at a maximum rate determined by resolution of the board of directors of the qualified cooperative or qualified federation of cooperatives, which interest must be non-cumulative and payable annually when decided by the board of directors if the financial situation of the qualified cooperative or qualified federation of cooperatives so allows; and

(4) subject to section 7, it is redeemable or repayable only after the expiry of a period of at least five years beginning on the date of its issue.

DIVISION VI

REDEMPTIONS OR REPAYMENTS OF SECURITIES

7. A qualifying security may, at the discretion of the board of directors of a qualified cooperative or qualified federation of cooperatives, be redeemed or repaid before the expiry of the period specified in paragraph 4 of section 6, so long as the redemption or repayment is an allowable redemption or repayment and the characteristics of the security provide for such redemption or repayment.

8. If a qualified cooperative or qualified federation of cooperatives has made more than one issue of qualifying securities, they must be redeemed or repaid according to their seniority, subject to section 7.

DIVISION VII

QUALIFIED INVESTOR

9. In this Act, “qualified investor” in respect of a qualifying security of a qualified cooperative or qualified federation of cooperatives means

(1) an individual who is

(a) a member, other than a supporting member, auxiliary member or associate member, of the qualified cooperative or qualified federation of cooperatives, or

(b) an employee of the qualified cooperative or qualified federation of cooperatives;

(2) a partnership that is a member of the qualified cooperative or qualified federation of cooperatives, so long as the cooperative or federation is a farm cooperative or a federation of cooperatives the majority of whose members are farm cooperatives or persons or partnerships that carry on a recognized farming business, such a federation being in this section referred to as a “federation of farm cooperatives”;

(3) an individual who, at the time the qualifying security is issued, holds at least 10% of the shares of the issued capital stock having full voting rights under all circumstances of a legal person that is a member, at that time, of the qualified cooperative or qualified federation of cooperatives, so long as the cooperative or federation is a farm cooperative or federation of farm cooperatives;

(4) an individual who is an employee of a partnership of which the qualified cooperative or qualified federation of cooperatives is a member and all of whose other members, other than a general partner, are producers cooperatives or federations of producers cooperatives, so long as

(a) at least 90% of the partnership's activities are processing or farming activities or consist in providing goods or services to persons or partnerships that procure those goods or services for the purpose of earning income from a business,

(b) under the terms of an agreement entered into between the qualified cooperative or qualified federation of cooperatives and the partnership, the proceeds of the issue of qualifying securities are to be paid to the partnership, and

(c) the existence of the agreement referred to in subparagraph *b* is certified by a certificate issued by the Minister;

(5) an individual who is an employee of a partnership of which the qualified cooperative or qualified federation of cooperatives is a member, provided that the cooperative or federation is a producers cooperative or a federation of cooperatives the majority of whose members are producers cooperatives or persons or partnerships that carry on a recognized farming business, and so long as

(a) at least 90% of the partnership's activities are processing or farming activities or consist in providing goods or services to persons or partnerships that procure those goods or services for the purpose of earning income from a business, and

(b) at the time the qualifying security is issued, the qualified cooperative or qualified federation of cooperatives holds an interest in the partnership that enables the cooperative or federation to participate in the profit or loss of the partnership in a proportion greater than 50%;

(6) an individual who is an employee of a controlled subsidiary of the qualified cooperative or qualified federation of cooperatives, provided that the cooperative or federation is, as the case may be, a producers cooperative or a federation of cooperatives the majority of whose members are producers cooperatives or persons or partnerships that carry on a recognized farming business, and so long as at least 90% of the controlled subsidiary's activities are processing or farming activities or consist in providing goods or services to persons or partnerships that procure those goods or services for the purpose of earning income from a business; or

(7) a trust governed by a registered retirement savings plan of the type commonly called self-directed, so long as the trust acquires the qualifying security for the benefit of an annuitant within the meaning of paragraph *b* of section 905.1 of the Taxation Act who would otherwise qualify as a qualified investor.

CHAPTER III

APPLICATIONS FOR AUTHORIZATION AND QUALIFICATION CERTIFICATES

DIVISION I

APPLICATIONS FOR AUTHORIZATION

10. A cooperative or federation of cooperatives wishing to obtain the Minister's authorization to issue preferred shares for the purposes of this Act must send the Minister a written application along with

(1) an excerpt from the by-law of the cooperative or federation of cooperatives authorizing the issue of preferred shares;

(2) a copy of the resolution of the board of directors determining how the preferred shares are to be issued;

(3) an attestation signed by two directors certifying that the conditions set out in subparagraphs 1 to 4 of the first paragraph of section 3 or paragraphs 1 to 4 of section 4 have been met;

(4) an attestation signed by two directors certifying that the conditions set out in the second paragraph of section 3 have been met;

(5) the following information and documents:

(a) a certificate signed by the auditor of the books of the cooperative or federation of cooperatives certifying that its capitalization rate is less than 60%, except in the case of a work cooperative or shareholding workers cooperative, or

(b) the information and documents specified in section 18 in respect of an expansion or development project;

(6) a certificate signed by the auditor of the books of the cooperative or federation of cooperatives certifying that the condition set out in subparagraph 6 of the first paragraph of section 3 or paragraph 6 of section 4 has been met;

(7) a copy of the last annual report of the cooperative or federation of cooperatives, subject, in the case of a cooperative, to the third paragraph of section 3; and

(8) any other information required in relation to the qualification of the cooperative or federation of cooperatives.

DIVISION II**QUALIFICATION CERTIFICATES**

11. After examination of an application under section 10, the Minister, if of the opinion that this Act has been complied with, issues a qualification certificate authorizing the cooperative or federation of cooperatives concerned to issue preferred shares. Subject to section 19, the authorization is valid until the revocation of the qualification certificate.

12. The Minister may revoke a qualification certificate in the following cases, if information or documents brought to the Minister's attention so justify:

(1) one of the conditions set out in any of sections 3 to 5 is no longer being complied with or the cooperative or federation of cooperatives has issued securities to an investor who is not a qualified investor;

(2) the cooperative or federation of cooperatives, knowingly or under circumstances amounting to gross negligence, has made a false statement or omitted to enter important information in any document required for the purposes of this Act or in any information return it is required to file with the Minister of Revenue under section 1086 of the Taxation Act;

(3) the cooperative or federation of cooperatives has omitted to send any document required for the purposes of this Act;

(4) the cooperative or federation of cooperatives, being governed by the Cooperatives Act or by the Canada Cooperatives Act, did not send a copy of its annual report within the time prescribed, as required by the Cooperatives Act or this Act;

(5) the cooperative or federation of cooperatives was constituted or organized primarily to take advantage of this plan and not to serve its object; or

(6) the cooperative or federation of cooperatives has been required to produce a cooperative compliance program or has failed to produce such a program or to implement it within the time prescribed.

13. The qualification certificate of a cooperative or federation of cooperatives is automatically revoked on the date of its dissolution or on the date on which its winding-up was decided when the cooperative or federation of cooperatives is dissolved under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45), the Cooperatives Act or the Canada Cooperatives Act or has decided to proceed with its winding-up in accordance with the Cooperatives Act or the Canada Cooperatives Act.

14. Before revoking a qualification certificate, the Minister must inform the cooperative or federation of cooperatives concerned of the Minister's intention to do so, specifying the grounds on which it is based, and give the cooperative or federation of cooperatives the opportunity to submit observations within 30 days and to produce any relevant documents.

15. To revoke a qualification certificate in accordance with section 12, the Minister must send the cooperative or federation of cooperatives concerned a notice to that effect specifying the date on which the revocation is effective. That date may not be earlier than the date of the notice. The certificate is deemed no longer valid from that date.

The notice of revocation of a qualification certificate must be sent to the head office of the cooperative or federation of cooperatives by registered mail.

16. A cooperative or federation of cooperatives whose certificate has been revoked in accordance with sections 12 and 13 may not obtain a new qualification certificate before the expiry of a 36-month period beginning on the date the revocation is effective.

CHAPTER IV

EXEMPTION RELATING TO THE CAPITALIZATION RATE

17. If a cooperative or federation of cooperatives does not meet the condition set out in subparagraph 5 of the first paragraph of section 3 or in paragraph 5 of section 4, it may obtain from the Minister an exemption authorizing it to issue preferred shares for a period of 12 months following the date on which the exemption was issued if it establishes to the Minister's satisfaction that it is in the process of carrying out an expansion or development project that meets the requirements of the second paragraph and if the expected amount of the proceeds of the share issue does not exceed 60% of the total value of the expansion or development project.

The requirements to which the first paragraph refers in relation to obtaining an exemption in respect of an expansion or development project are the following:

(1) upon being carried out, the expansion or development project will cause the capitalization rate of the cooperative or federation of cooperatives to be less than 60%;

(2) the expansion or development project should increase the amount of business of the cooperative or federation of cooperatives in relation to the activities related to its object; and

(3) the expansion or development project will begin on or before the end of the 12-month period following the date on which the exemption was issued by the Minister.

18. A cooperative or federation of cooperatives wishing to obtain from the Minister the exemption referred to in section 17 in respect of an expansion or development project must send the Minister a written application to that effect containing the following information and documents:

- (1) a detailed description of the project;
- (2) the date on which the project is to begin;
- (3) the expected value of the share issue in relation to the total cost of the project; and
- (4) an attestation signed by two directors confirming that it is in the process of carrying out the project in accordance with the information and documents referred to in paragraphs 1 to 3 and confirming the effect of the project on the capitalization rate and amount of business of the cooperative or federation of cooperatives.

19. Every qualification certificate issued by reason of an exemption obtained under this chapter is automatically revoked at the end of the 12-month period that follows the date on which it was issued.

CHAPTER V

INFORMATION RETURNS AND INVESTORS PROTECTION

DIVISION I

INFORMATION RETURNS

20. If a partnership acquires, in a fiscal period, a qualifying security of a farm cooperative or federation of farm cooperatives of which it is a member, the partnership must send the cooperative or federation on or before 31 January of the year that follows the year in which the fiscal period ended, a written return stating the share of each eligible member of a partnership of the income or loss of the partnership for the fiscal period, on the assumption that, if the income and loss of the partnership for the fiscal period are nil, the income of the partnership for the fiscal period is equal to \$1,000,000.

21. A qualified cooperative or qualified federation of cooperatives governed by the Canada Cooperatives Act must send the Minister, within five months after the end of its fiscal period, a copy of its annual report and financial statements.

22. A qualified cooperative or qualified federation of cooperatives must send the Minister, on or before the 90th day of the calendar year, a detailed statement of the issues, redemptions or repayments of qualifying securities it made in the preceding calendar year, or an attestation certifying that it did not issue, redeem or repay qualifying securities in the preceding calendar year.

23. The Minister must send the Minister of Revenue

- (1) a copy of every qualification certificate issued under section 11 or Chapter IV;
- (2) a copy of the notice of revocation of a qualification certificate;
- (3) a copy of the certificate referred to in subparagraph *c* of paragraph 4 of section 9;
- (4) a list of the cooperatives or federations of cooperatives whose qualification certificate has been revoked in accordance with section 13; and
- (5) any additional information that may be necessary for the purposes of the fiscal measures relating to the administration of this Act.

DIVISION II**PROTECTION OF INVESTORS**

24. The Minister makes available to the public a register of cooperatives and federations of cooperatives holding a qualification certificate issued under this Act and of those whose qualification certificate has been revoked.

25. If a qualified cooperative or qualified federation of cooperatives holding a qualification certificate offers preferred shares to an individual or partnership, it must send the individual or partnership a copy of the by-law authorizing it to issue the shares and a copy of the resolution of the board of directors determining, in particular, the amount, privileges, rights, restrictions and conditions of the redemption or repayment of the shares.

CHAPTER VI**INSPECTION AND INQUIRY**

26. The Minister or any person designated by the Minister may, for the purpose of ascertaining compliance with this Act,

- (1) require any information or document, examine the document and make a copy or photocopy of it;
- (2) require, where applicable, that information or a copy of a document be sent, in particular, by mail, by fax machine, by way of electronic filing or on a computer-generated medium; and
- (3) enter, at any reasonable time, any establishment of a cooperative or federation of cooperatives to which this Act applies.

Every copy or photocopy of a document certified by the Minister as a true copy or photocopy of the original is admissible in evidence and has the same probative force as the original.

27. The Minister or any person designated by the Minister may inquire into any matter relating to this Act.

28. When conducting an inspection or inquiry, any person designated by the Minister must, on request, provide identification and produce a certificate of authority.

No proceedings may be brought against that person for an act performed in good faith in the exercise of the functions of office.

CHAPTER VII

PENAL PROVISIONS

29. Every person who

(1) contravenes section 25,

(2) supplies the Minister, or any person designated by the Minister to exercise all or part of the powers conferred on the Minister by sections 26 and 27, with false or inaccurate information, or

(3) hinders or attempts to hinder in any way a person acting as required or permitted by this Act,

is guilty of an offence.

30. A person who, knowingly, by an act or omission, attempts to aid a person to commit an offence or who advises, encourages or incites a person to commit an offence is a party to the offence and liable to the same penalty as that provided for the person who is guilty of the offence, whether or not that person has been prosecuted or convicted.

31. A person who is guilty of an offence under section 29 is liable to a fine of not less than \$500 nor more than \$10,000 for each offence, and to a fine of not less than \$1,000 nor more than \$20,000 for each subsequent offence.

32. Penal proceedings for an offence under this chapter is prescribed one year from the date on which the prosecutor became aware of the commission of the offence. However, no proceedings may be instituted if more than five years have elapsed from the date of the commission of the offence.

CHAPTER VIII

ADMINISTRATION OF THE ACT

33. The Minister of Economic Development, Innovation and Export Trade is responsible for the administration of this Act.

CHAPTER IX

AMENDING PROVISIONS

TAXATION ACT

34. Section 726.4 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing “the amount contemplated in section 965.37” by “the amounts provided for in sections 965.37 and 965.39.4”.

35. Section 776.54.1 of the Act is amended by inserting “or section 965.39.1” after “965.35” in paragraph *c*.

36. The heading of Title VI.3 of Book VII of Part I of the Act is replaced by the following heading:

“FIRST COOPERATIVE INVESTMENT PLAN”.

37. Section 965.36 of the Act is amended by inserting “and before 1 January 2005” after “12 June 2003” in the following provisions:

- subparagraph *b* of the first paragraph;
- subparagraph *b* of the second paragraph.

38. Section 965.36.1 of the Act, amended by section 31 of chapter 8 of the statutes of 2006, is again amended by inserting “and before 1 January 2005” after “12 June 2003” in paragraph *b*.

39. The Act is amended by inserting the following after section 965.39:

“TITLE VI.3.1**“SECOND COOPERATIVE INVESTMENT PLAN****“CHAPTER I****“DEFINITIONS**

“965.39.1. In this Title,

“adjusted cost” means the cost of a qualifying security as determined under section 965.39.2;

“eligible member” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act (2006, chapter 37);

“qualified cooperative” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“qualified federation of cooperatives” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“qualifying security” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“total income” has the meaning assigned by the first paragraph of section 965.55.

“CHAPTER II

“GENERAL PROVISIONS

“965.39.2. The adjusted cost to an individual of a qualifying security is obtained by multiplying the cost to the individual of the security, determined without taking into account the borrowing costs or other costs related to the acquisition of the security incurred by the individual or by a partnership, by 125%.

“965.39.3. For the purposes of this Title, if, at any time, a trust governed by a registered retirement savings plan, of the type commonly called self-directed, acquires, as first purchaser, a qualifying security of a qualified cooperative or qualified federation of cooperatives, the following rules apply:

(a) the annuitant, within the meaning of paragraph *b* of section 905.1, under the plan at that time is deemed to be the person who acquires the qualifying security at that time as first purchaser and the trust is deemed not to be that person, provided that the annuitant at that time is an individual who is a qualified investor, within the meaning of section 9 of the Cooperative Investment Plan Act (2006, chapter 37), in respect of the qualified cooperative or qualified federation of cooperatives; and

(b) the cost to the annuitant referred to in paragraph *a* of the qualifying security is deemed to be the same as the cost to the trust.

“CHAPTER III

“DEDUCTION

“965.39.4. An individual, other than a trust, who is resident in Québec on 31 December of a year may deduct, in computing the individual’s taxable income for that year, an amount not exceeding the amount by which the

adjusted cost of a qualifying security acquired by the individual in the year or in any of the five preceding years exceeds any amount deducted under this section, in respect of that qualifying security, for those preceding years.

“965.39.5. For the purposes of sections 965.39.2 and 965.39.4, if a partnership acquires, in a fiscal period of the partnership, a qualifying security of a qualified cooperative or qualified federation of cooperatives, an individual who is an eligible member of the partnership at the end of the fiscal period is deemed to have acquired the qualifying security in the year in which the fiscal period ends, at a cost equal to such proportion of the cost of the qualifying security to the partnership as the share of the individual of the income or loss of the partnership for the fiscal period is of the income or loss of the partnership for the fiscal period, on the assumption that, if the income and loss of the partnership for the fiscal period are nil, the partnership’s income for the fiscal period is equal to \$1,000,000.

“965.39.6. Despite section 965.39.4, in no case may the amount of the deduction provided for in that section in respect of an individual for a year exceed 30% of the individual’s total income for the year.

“CHAPTER IV

“ADMINISTRATION

“965.39.7. An individual who elects to have this Title apply shall enclose with the fiscal return the individual is required to file for a taxation year under section 1000 the prescribed form containing the prescribed information in respect of an investment in a qualified cooperative or qualified federation of cooperatives and a copy of the information returns filed in prescribed form received by the individual from a qualified cooperative or qualified federation of cooperatives for that year in respect of the individual’s investment or deemed investment as an eligible member of a partnership at the end of a fiscal period of the partnership ending in that year.”

40. The Act is amended by inserting the following after section 1029.8.36.59.31:

“DIVISION II.6.5.5

“CREDIT RELATING TO SHAREHOLDING WORKERS COOPERATIVES

“1029.8.36.59.32. In this division,

“investment under the plan” has the meaning assigned by the first paragraph of section 1129.12.12;

“qualification certificate” means a qualification certificate issued under section 11 of the Cooperative Investment Plan Act (2006, chapter 37);

“qualified cooperative” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“specified percentage” has the meaning assigned by the first paragraph of section 1129.12.12;

“tax credit relating to Part III.2.3” of a qualified cooperative for a particular taxation year means the negative amount determined by the following formula and expressed as a positive number:

$$30\% [A - (B + C)] + D - E;$$

“transition time” has the meaning assigned by the first paragraph of section 1129.12.12.

In the formula in the definition of “tax credit relating to Part III.2.3” of a qualified cooperative for a particular taxation year, in the first paragraph,

(a) A is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan Act and under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche (chapter M-30.01) and that are outstanding at the end of the particular calendar year, exceeds an amount equal to the result obtained by applying the specified percentage for the year to the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative holds at the end of the particular calendar year;

(b) B is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche and that are outstanding immediately before the issue to the qualified cooperative of its first qualification certificate, exceeds the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative held immediately before the issue of its first qualification certificate;

(c) C is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan Act and under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche and that are outstanding at the transition time, up to an amount equal to 165% of the acquisition cost, determined without

taking into account the borrowing costs and other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative holds at that time, exceeds an amount equal to 115% of the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative holds at that time;

(d) D is the aggregate of all amounts each of which is an amount that the qualified cooperative is deemed to have paid to the Minister under this division on account of its tax payable under this Part for a taxation year preceding the particular taxation year;

(e) E is the aggregate of all amounts each of which is a tax that the qualified cooperative is required to pay under Part III.2.3 for a calendar year preceding the calendar year in which the particular taxation year ends; and

(f) the result of the addition of the amounts that B and C represent may not be greater than the excess amount determined under subparagraph *a*.

For the purposes of this division, a reference to a calendar year ending in a taxation year includes a reference to a calendar year ending coincidentally with that taxation year.

“1029.8.36.59.33. A qualified cooperative that is a shareholding workers cooperative, within the meaning of the first paragraph of section 2 of the Cooperative Investment Plan Act (2006, chapter 37), and that holds a qualification certificate is deemed, subject to the second paragraph, to have paid to the Minister, for a taxation year, on the qualified cooperative’s balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to its tax credit relating to Part III.2.3 for the year.

For the purpose of computing the payments that a cooperative referred to in the first paragraph is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 where they refer to that subparagraph *a*, the cooperative is deemed to have paid to the Minister, on account of the aggregate of the cooperative’s tax payable for the year under this Part and of the cooperative’s tax payable for the year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of the amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the

first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

“1029.8.36.59.34. For the purposes of this Part and the regulations, the amount that a qualified cooperative is deemed to have paid to the Minister for a taxation year under section 1029.8.36.59.33 is deemed not to be an amount of assistance or an inducement received by the cooperative from a government.”

41. Section 1049.0.3 of the Act is amended by replacing paragraphs *b* and *c* of the definition of “culpable conduct” in the first paragraph by the following paragraphs:

“(b) shows an indifference as to whether this Act or the Cooperative Investment Plan Act (2006, chapter 37) is complied with; or

“(c) shows a wilful, reckless or wanton disregard of this Act or of the Cooperative Investment Plan Act;”.

42. Section 1049.0.5 of the Act is amended by replacing the portion before paragraph *b* by the following:

“1049.0.5. Every person who makes a statement to another person, in this section and sections 1049.0.6, 1049.0.8 and 1049.0.10 referred to as the “other person”, or assents to, acquiesces in or participates in the making of a statement by or on behalf of the other person, that the person knows, or would reasonably be expected to know but for circumstances amounting to culpable conduct, is a false statement that could be used by or on behalf of the other person for a purpose of this Act, except sections 965.39.1 to 965.39.7, incurs a penalty in respect of the false statement equal to the greater of \$1,000 and the lesser of

(a) the penalty that the other person would incur under section 1049 if the other person had made the statement in a return filed for the purposes of this Act, except sections 965.39.1 to 965.39.7, and had known that the statement was false; and”.

43. The Act is amended by inserting the following section after section 1049.0.5:

“1049.0.5.1. Every person who makes a statement to another person, in this section and sections 1049.0.6, 1049.0.8 and 1049.0.10 referred to as the “other person”, or assents to, acquiesces in or participates in the making of a statement by or on behalf of the other person, that the person knows, or would reasonably be expected to know but for circumstances amounting to culpable conduct, is a false statement that could be used by or on behalf of the other person for a purpose of the Cooperative Investment Plan Act (2006, chapter 37) or of sections 965.39.1 to 965.39.7 incurs a penalty in respect of the false statement equal to,

(a) if the statement is made in the course of planning, selling or promoting an arrangement in relation to the application of the Cooperative Investment Plan Act, the greater of \$1,000 and the person's gross compensation, at the time at which the notice of assessment of the penalty is sent to the person, in respect of the false statement that could be used by or on behalf of the other person; and

(b) in any other case, \$1,000."

44. Section 1049.0.6 of the Act is amended by replacing "of section 1049.0.5" by "of sections 1049.0.5 and 1049.0.5.1".

45. Section 1049.0.8 of the Act is amended by replacing "in section 1049.0.5" and "under section 1049.0.5" by "in section 1049.0.5 or 1049.0.5.1" and "under section 1049.0.5 or 1049.0.5.1", respectively.

46. Section 1049.0.9 of the Act is amended by replacing "under section 1049.0.5" by "under section 1049.0.5 or 1049.0.5.1".

47. Section 1049.0.10 of the Act is amended by replacing "section 1049.0.5 does not apply" in paragraph *a* by "sections 1049.0.5 and 1049.0.5.1 do not apply".

48. Section 1049.0.11 of the Act is amended by replacing "section 1049.0.5" in the portion before paragraph *a* by "section 1049.0.5 or 1049.0.5.1".

49. The Act is amended by inserting the following section after section 1049.12:

"1049.12.1. Every qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1, whose equity, within the meaning of section 2 of the Cooperative Investment Plan Act (2006, chapter 37), before the redemption or repayment of the issued shares, is reduced to less than 80% of its equity on 23 April 1985 by reason of a reduction of its capital stock otherwise than by reason of a repayment of common shares belonging to a member who is deceased, disabled or under tutorship or curatorship, incurs a penalty equal to 30% of the part of the reduction that reduces the equity to less than 80% of the equity on 23 April 1985."

50. The Act is amended by inserting the following section after section 1049.13:

"1049.13.1. Every qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1, that issues shares without holding a valid qualification certificate as prescribed in sections 6 and 11 of the Cooperative Investment Plan Act (2006, chapter 37) or while its certificate is revoked and that asserts that such shares are qualifying securities under that

Act incurs a penalty equal to 50% of the amount of the shares issued while it did not hold a valid qualification certificate or after the date of revocation of the certificate.”

51. The Act is amended by inserting the following sections after section 1049.14:

“1049.14.0.1. Every qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1, that redeems or repays a qualifying security, within the meaning of that section, without complying with the period specified in paragraph 4 of section 6 of the Cooperative Investment Plan Act (2006, chapter 37) incurs a penalty equal to 30% of the amount of the qualifying securities so redeemed or repaid, unless the redemption or repayment is an allowable redemption or repayment that complies with the rules set out in sections 2 and 7 of that Act.

If the redemption or repayment referred to in the first paragraph occurs as part of the winding-up or dissolution of a cooperative or federation of cooperatives, the penalty specified in the first paragraph is replaced by a penalty equal to 30% of the amount obtained by applying, to the amount of the qualifying securities so redeemed or repaid, the percentage obtained by dividing by 1,826 the amount by which 1,826 exceeds the number of days included in the period that begins on the day of issue of the qualifying securities and ends on the day on which they are redeemed or repaid.

“1049.14.0.2. Every qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1, that, in respect of a fiscal period ended in a particular calendar year in which it issued qualifying securities, within the meaning of that section, or in the 12-month period that precedes the particular year, pays, otherwise than in the form of common shares, a patronage dividend greater than 33 1/3% of its operating surplus or surplus earnings, incurs a penalty equal to the lesser of

(a) 30% of the proceeds of the issue of qualifying securities for the particular year; and

(b) the aggregate of

i. 30% of the portion of the patronage dividend, otherwise than in the form of shares, that exceeds 33 1/3% of the operating surplus or surplus earnings, such portion being in this subparagraph *b* referred to as the “excess patronage dividend”, paid in respect of a fiscal period that ended in the particular year,

ii. in the case where no qualifying securities were issued in the 12-month period that precedes the particular year, 30% of the excess patronage dividend paid in respect of a fiscal period that ended in the 12-month period that precedes the particular year, and

iii. in any other case, the amount by which 30% of the excess patronage dividend paid in respect of a fiscal period that ended in the 24-month period that precedes the particular year exceeds the aggregate of the penalties relating to the payment of a patronage dividend incurred under this section in respect of the issue of qualifying securities in the 24-month period that precedes the particular year, up to 30% of the excess patronage dividend paid in respect of a fiscal period that ended in the 12-month period that precedes the particular year.”

52. The Act is amended by inserting the following after section 1129.12.7:

“PART III.2.2

“SPECIAL TAX RELATING TO THE SECOND COOPERATIVE INVESTMENT PLAN

“1129.12.8. In this Part,

“fiscal period” has the meaning assigned by Part I;

“Minister” means the Minister of Revenue;

“qualification certificate” means a qualification certificate issued under section 11 of the Cooperative Investment Plan Act (2006, chapter 37);

“qualified cooperative” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“qualified federation of cooperatives” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“qualifying security” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act.

“1129.12.9. If a qualified cooperative or qualified federation of cooperatives that holds a qualification certificate has issued qualifying securities in a year, it shall pay tax for that year equal to 30% of the proceeds from the issue of those securities if, at the end of the fiscal period that ended in the calendar year that precedes that year, it does not meet the conditions set out in any of subparagraphs 1 to 5 of the first paragraph of section 3 of the Cooperative Investment Plan Act (2006, chapter 37), subparagraph 1 or 2 of the second paragraph of that section 3 or any of subparagraphs 1 to 5 of section 4 of that Act, as the case may be.

“1129.12.10. If a qualified cooperative or qualified federation of cooperatives is required to pay tax for a calendar year under this Part, it shall, on or before 31 March of the calendar year that follows the calendar year in which the tax is payable,

(a) file with the Minister, without notice or demand, a statement under this Part in prescribed form containing the prescribed information;

(b) estimate, in the statement, the amount of its tax payable under this Part for the year; and

(c) pay to the Minister the amount of its tax payable under this Part for the year.

“1129.12.11. Except where inconsistent with this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1001, 1002 and 1037 and Titles II, V and VI of Book IX of Part I apply to this Part, with the necessary modifications.

“PART III.2.3

“SPECIAL TAX TO ENSURE THE INTEGRITY OF THE SECOND COOPERATIVE INVESTMENT PLAN

“1129.12.12. In this Part,

“investment under the plan” means any investment held by a qualified cooperative in the form of a share of the capital stock of the corporation that employs its members, or of a debenture issued by the corporation, provided that the debenture was held continuously by the cooperative throughout a 120-day period including the determination time of investments in the corporation;

“determination time of investments” in a corporation means

(a) in the case of subparagraph *a* of the second paragraph of section 1129.12.14, the end of the particular calendar year referred to in the first paragraph of that section;

(b) in the case of subparagraph *b* of the second paragraph of section 1129.12.14, the time immediately preceding the time at which the qualified cooperative is issued its first qualification certificate; and

(c) in the case of subparagraph *c* of the second paragraph of section 1129.12.14, the transition time applicable to the qualified cooperative;

“Minister” means the Minister of Revenue;

“qualification certificate” means a qualification certificate issued under section 11 of the Cooperative Investment Plan Act (2006, chapter 37);

“qualified cooperative” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“qualifying security” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“specified percentage” means,

(a) if the cooperative was established before 24 March 2006 and the particular calendar year referred to in section 1129.12.13 precedes the year 2012 and is not a year in which the cooperative made an investment under the plan, other than such an investment made before that date, a percentage of 165%; and

(b) in any other case, a percentage of 115%;

“taxation year” has the meaning assigned by Part I;

“transition time” applicable to a qualified cooperative means the time that immediately precedes 1 January 2012 or, if it is earlier, the time that immediately precedes the acquisition, after 23 March 2006, of an investment under the plan by the qualified cooperative.

For the purposes of this Part, a reference to a calendar year ending in a taxation year includes a reference to a calendar year ending coincidentally with that taxation year.

1129.12.13. If, in a particular calendar year, a qualified cooperative that is a shareholding workers cooperative, within the meaning of the first paragraph of section 2 of the Cooperative Investment Plan Act (2006, chapter 37), and that holds a qualification certificate has issued qualifying securities, redeemed securities issued under that Act or under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche (chapter M-30.01), acquired an investment under the plan, or disposed of such an investment, the qualified cooperative shall pay tax for that year equal to the regulation amount determined under section 1129.12.14.

1129.12.14. The regulation amount to which section 1129.12.13 refers in respect of a qualified cooperative for a particular calendar year is equal to the amount determined by the formula

$$30\% [A - (B + C)] + D - E.$$

In the formula in the first paragraph,

(a) A is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan Act (2006, chapter 37) and under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche (chapter M-30.01) and that are outstanding at the end of the particular calendar year, exceeds an

amount equal to the result obtained by applying the specified percentage for the year to the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative holds at the determination time of investments;

(b) B is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche and that are outstanding immediately before the issue to the qualified cooperative of its first qualification certificate, exceeds the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative held at the determination time of investments;

(c) C is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan Act and under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche and that are outstanding at the transition time applicable to the qualified cooperative, up to an amount equal to 165% of the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments concerned that the cooperative holds at the determination time of investments, exceeds an amount equal to 115% of the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments concerned that the cooperative holds at the determination time of investments;

(d) D is the aggregate of all amounts each of which is an amount that the qualified cooperative is deemed to have paid to the Minister under Division II.6.5.5 of Chapter III.1 of Title III of Book IX of Part I, on account of its tax payable under this Part for a taxation year preceding its taxation year in which the particular calendar year ends;

(e) E is the aggregate of all amounts each of which is a tax that the qualified cooperative is required to pay under this Part for a calendar year preceding the particular calendar year; and

(f) the result of the addition of the amounts that B and C represent may not be greater than the excess amount determined under subparagraph *a*.

“1129.12.15. If a qualified cooperative is required to pay tax for a calendar year under this Part, it shall, on or before 31 March of the calendar year that follows the calendar year in which the tax is payable,

(a) file with the Minister, without notice or demand, a statement under this Part in prescribed form containing the prescribed information;

(b) estimate, in the statement, the amount of its tax payable under this Part for the year; and

(c) pay to the Minister the amount of its tax payable under this Part for the year.

“1129.12.16. Except where inconsistent with this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1001, 1002 and 1037 and Titles II, V and VI of Book IX of Part I apply to this Part, with the necessary modifications.

“PART III.2.4

“SPECIAL TAX RELATING TO AN ALLOWABLE REDEMPTION OR REPAYMENT UNDER THE SECOND COOPERATIVE INVESTMENT PLAN

“1129.12.17. In this Part,

“allowable redemption or repayment” means an allowable redemption or repayment within the meaning of section 2 of the Cooperative Investment Plan Act (2006, chapter 37);

“eligible member” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“Minister” means the Minister of Revenue;

“qualification certificate” means a qualification certificate issued under section 11 of the Cooperative Investment Plan Act;

“qualified cooperative” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“qualified federation of cooperatives” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“qualifying security” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“taxation year” has the meaning assigned by Part I.

For the purposes of this Part, a reference to a calendar year ending in a taxation year includes a reference to a calendar year ending coincidentally with that taxation year.

“1129.12.18. If a qualifying security is the subject of an allowable redemption or repayment by a qualified cooperative or qualified federation of cooperatives, otherwise than under the circumstances to which

section 1129.12.19 applies, the individual referred to in section 965.39.4, the person to whom, where applicable, the security devolved as a consequence of the individual's death, or a trust holding the security and that is governed by a registered retirement savings plan or by a registered retirement income fund the annuitant of which is the individual, is required to pay, for the taxation year in which the redemption or repayment is made, a tax equal to the amount determined by the formula

$$[(1,826 - A) / 1,826] \times B.$$

In the formula in the first paragraph,

(a) A is the number of days in the period that begins on the issue date of the qualifying security referred to in the first paragraph and that ends on the day on which the qualifying security is redeemed or repaid; and

(b) B is the lesser of

i. 25% of the acquisition cost of the qualifying security, determined without taking into account the borrowing costs and the other costs related to their acquisition, for the individual or the trust governed by a registered retirement savings plan of which the individual was the annuitant on acquiring the security, and

ii. the amount paid by the qualified cooperative or qualified federation of cooperatives for the redemption or repayment of the security.

“1129.12.19. If a qualifying security held by a partnership is the subject of an allowable redemption or repayment by a qualified cooperative or qualified federation of cooperatives, an individual who is a member of the partnership at the end of the partnership's fiscal period in which the redemption or repayment is made, is required to pay, for the taxation year in which the fiscal period ends, a tax equal to the amount determined by the formula

$$[(1,826 - A) / 1,826] \times B \times C.$$

In the formula in the first paragraph,

(a) A is the number of days in the period that begins on the issue date of the qualifying security referred to in the first paragraph and that ends on the day on which the qualifying security is redeemed or repaid;

(b) B is the lesser of

i. 25% of the acquisition cost of the qualifying security to the partnership, and

ii. the amount paid by the qualified cooperative or qualified federation of cooperatives for the redemption or repayment of the security; and

(c) C is the proportion of the cost of the qualifying security to the partnership that the share of the individual of the income or loss of the partnership for the fiscal period referred to in the first paragraph is of the income or loss of the partnership for the fiscal period, on the assumption that, if the income and loss of the partnership for the fiscal period are nil, the income of the partnership for the fiscal period is equal to \$1,000,000.

For the purposes of this section, the acquisition cost of the qualifying security to the partnership is the aggregate of the costs determined in respect of the partnership's eligible members in accordance with section 965.39.5, without taking into account the borrowing costs and the other costs related to its acquisition.

“1129.12.20. If a qualified cooperative or qualified federation of cooperatives redeems or repays a qualifying security in respect of which tax is payable under section 1129.12.18 or 1129.12.19, the following rules apply:

(a) the qualified cooperative or qualified federation of cooperatives is required to withhold the amount of tax, on behalf of the person who is liable to pay the tax, from the amount it pays or credits to that person because of the redemption or repayment of the security; and

(b) the qualified cooperative or qualified federation of cooperatives is required to pay to the Minister the amount so withheld on behalf of that person within 30 days following the day on which the security is redeemed or repaid.

“1129.12.21. Every qualified cooperative or qualified federation of cooperatives is required to pay, on behalf of the person who is liable to pay the tax referred to in section 1129.12.18 or 1129.12.19, any amount that the cooperative or federation of cooperatives did not withhold under section 1129.12.20, and it is authorized to recover the amount so paid from that person.

“1129.12.22. Except where inconsistent with this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1014 and 1037 to 1079.16 apply to this Part, with the necessary modifications.”

CHAPTER X

MISCELLANEOUS PROVISIONS

53. A cooperative, other than a work cooperative or a shareholding workers cooperative, or a federation of cooperatives that, on 12 June 2003, holds a qualification certificate that is still in force on that date and authorizes its holder to issue securities under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche, may, until the day on which the qualification certificate is revoked in accordance with that plan but before

1 April 2004, proceed with the issue of those securities in accordance with those rules, provided that their issue is necessary to fulfill an agreement entered into in writing on or before 12 June 2003 with an eligible worker within the scope of a workers investment program referred to in Division 4.1 of the rules of that plan.

54. Subject to the second and third paragraphs, a qualification certificate issued to a cooperative under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche is revoked on 31 March 2004.

A work cooperative or a shareholding workers cooperative that, on 30 March 2004, holds a qualification certificate authorizing its holder to issue securities under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche may proceed with the issue of those securities in accordance with those rules, until the earliest of

(1) the day on which the qualification certificate is revoked in accordance with the plan;

(2) the day on which it obtains a qualification certificate issued under section 11; and

(3) 31 December 2004.

A cooperative, other than a work cooperative or a shareholding workers cooperative, or a federation of cooperatives that, on 12 June 2003, holds a qualification certificate that is still in force on 30 March 2004 and authorizes its holder to issue securities under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche, may, until the earliest of the days described in subparagraphs 1 to 3 of the second paragraph, proceed with the issue of those securities in accordance with those rules, provided that their issue is necessary to fulfill an agreement entered into in writing on or before 12 June 2003 with an eligible worker within the scope of a workers investment program referred to in Division 4.1 of the rules of that plan.

55. No security may be issued after 31 December 2004 under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche and every unrevoked qualification certificate issued under that plan is deemed to be revoked after that date.

56. Every security issued under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche remains subject to Division 4 of the rules of that plan and to the provisions of the Taxation Act with respect to the redemption of that security.

However, for the purposes of Division 4 of the rules of that plan, the reserve includes, where applicable, the enhancement reserve as defined under sections 149.1 to 149.6 of the Cooperatives Act.

57. Section 1, section 2, except for the definition of “allowable redemption or repayment” and the third paragraph of that section, sections 3 to 6, 8 to 25, 33 to 39, 41 to 51, section 52, when it enacts Part III.2.2 of the Taxation Act, and sections 54 to 56 have effect from 31 March 2004. However,

(1) when this Act applies before 22 December 2004,

(a) section 3 is to be read without reference to subparagraph 7 of the first paragraph, and

(b) section 4 is to be read without reference to its paragraph 7;

(2) when this Act applies before 17 November 2005,

(a) the definition of “equity” in the first paragraph of section 2 reads as if “Chapter II of the Regulation under the Cooperatives Act made by Order in Council 953-2005 (2005, G.O. 2, 4736)” was replaced by “Chapter IV of the Regulation under the Cooperatives Act made by Order in Council 2560-83 (1983, G.O. 2, 3961)”, and

(b) section 12 is to be read without reference to its paragraph 6;

(3) when this Act applies before 24 March 2006, section 3 is to be read without reference to its third paragraph; and

(4) when section 1049.14.0.1 of the Taxation Act, enacted by section 51, applies in respect of a qualifying security issued before 24 March 2006, it reads as follows:

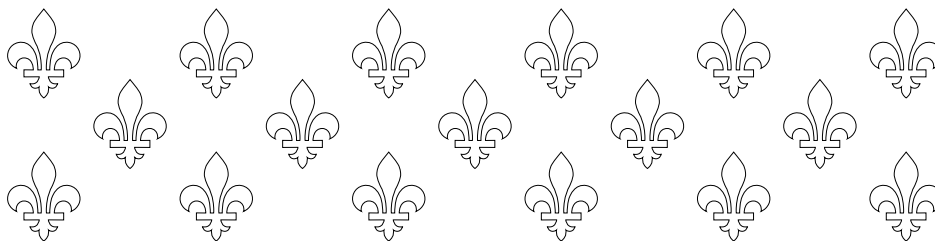
“1049.14.0.1. Every qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1, that redeems or repays a qualifying security, within the meaning of that section, without complying with the period specified in paragraph 4 of section 6 of the Cooperative Investment Plan Act (2006, chapter 37) incurs a penalty equal to 30% of the amount of the qualifying securities so redeemed or repaid.”

58. Section 40 and section 52, when it enacts Part III.2.3 of the Taxation Act, apply from the calendar year 2004. However, when section 1129.12.15 of the Taxation Act, enacted by section 52, applies to the calendar year 2005, it reads as if “31 March” in the portion before paragraph *a* was replaced by “30 June”.

59. Section 2, when it enacts the definition of “allowable redemption or repayment” and the third paragraph of that section, section 7 and section 52, when it enacts Part III.2.4 of the Taxation Act, apply in respect of a qualifying security issued after 23 March 2006.

60. Section 53 has effect from 13 June 2003.

61. This Act comes into force on 6 December 2006.



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 47
(2006, chapter 38)

**An Act to amend the Act respecting
the enterprise registrar and other
legislative provisions**

**Introduced 14 November 2006
Passage in principle 21 November 2006
Passage 1 December 2006
Assented to 6 December 2006**

**Québec Official Publisher
2006**

EXPLANATORY NOTES

This bill amends the Act respecting the enterprise registrar, the Act respecting the Ministère du Revenu and the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons in order to abolish the enterprise registrar as a body. It makes the Minister of Revenue responsible for the administration of the Act respecting the enterprise registrar and the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.

A number of other Acts currently administered by the enterprise registrar are amended so that they may be administered by a Minister designated by the Government or by the Minister of Finance, depending on the nature of the Act concerned. However, those provisions of each Act in respect of which responsibilities are entrusted to the enterprise registrar appointed by the Minister of Revenue will be administered by that Minister.

The bill amends the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons to provide that all annual registration fees, regardless of the registrant's juridical form, are to be paid to the Minister of Revenue. In addition, it introduces uniform penalties for late payment of these fees. The bill also allows the enterprise registrar to deposit in the register of sole proprietorships, partnerships and legal persons an annual declaration or update document accompanying the fiscal return filed with the Minister of Revenue, after the filing period for the annual declaration, without requiring payment of the fees but substituting a penalty for them.

As well, the bill amends the Real Estate Brokerage Act to transfer the current functions and powers of the enterprise registrar to the Minister of Finance.

Lastly, this bill contains transitional provisions relating to the transfer of the enterprise registrar's responsibilities to the Minister of Revenue, and other provisions relating to the transfer of rights, property and files.

LEGISLATION AMENDED BY THIS BILL:

- Financial Administration Act (R.S.Q., chapter A-6.001);

- Fish and Game Clubs Act (R.S.Q., chapter C-22);
- Amusement Clubs Act (R.S.Q., chapter C-23);
- Companies Act (R.S.Q., chapter C-38);
- Cemetery Companies Act (R.S.Q., chapter C-40);
- Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1);
- Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44);
- Telegraph and Telephone Companies Act (R.S.Q., chapter C-45);
- Mining Companies Act (R.S.Q., chapter C-47);
- Act respecting the constitution of certain Churches (R.S.Q., chapter C-63);
- Religious Corporations Act (R.S.Q., chapter C-71);
- Real Estate Brokerage Act (R.S.Q., chapter C-73.1);
- Roman Catholic Bishops Act (R.S.Q., chapter E-17);
- Act respecting fabriques (R.S.Q., chapter F-1);
- Winding-up Act (R.S.Q., chapter L-4);
- Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);
- Act respecting the special powers of legal persons (R.S.Q., chapter P-16);
- Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45);
- Act respecting the enterprise registrar (R.S.Q., chapter R-17.1);
- National Benefit Societies Act (R.S.Q., chapter S-31);
- Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32);
- Professional Syndicates Act (R.S.Q., chapter S-40).

Bill 47

AN ACT TO AMEND THE ACT RESPECTING THE ENTERPRISE REGISTRAR AND OTHER LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE ENTERPRISE REGISTRAR

1. The heading of Division I of the Act respecting the enterprise registrar (R.S.Q. chapter R-17.1) is replaced by the following heading:

“GENERAL PROVISION”.

2. Section 1 of the Act is replaced by the following section:

“**1.** The Minister shall appoint a public servant to act as enterprise registrar. The enterprise registrar is a public officer and exercises the functions provided for by law, and attends exclusively to the work and duties of the office of enterprise registrar.

The Minister shall also appoint public servants to assist the enterprise registrar in the functions of office. Except those among them who exercise the power to register a natural person, a partnership or a legal person, who make corrections under section 68 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) or who issue copies, extracts or attestations or certify copies or extracts under section 78, 79, 80 or 81 of that Act, they must attend exclusively to the work and duties of the office of enterprise registrar.

If the enterprise registrar is absent or unable to act, the Minister may designate one of those public servants to act in the enterprise registrar’s place.”

3. Sections 2 to 7 of the Act are repealed.

4. Section 8 of the Act is amended by replacing “under his administration” in the first and second lines by “mentioned in Schedule I”.

5. Section 9 of the Act is repealed.

6. Section 9.1 of the Act is amended by replacing “under his administration” in the second line by “mentioned in Schedule I”.

7. Section 11 of the Act is amended by replacing “may authorize a person” by “may authorize one of the public servants assisting the enterprise registrar”.

8. Section 14 of the Act is amended by replacing “any member of his personnel nor any other person authorized by the enterprise registrar to exercise the powers contemplated in sections 8 to 10” in the first three lines of the first paragraph by “any public servant referred to in section 11”.

9. Section 16 of the Act is replaced by the following section:

“**16.** The Minister may enter into an agreement with a government department or body in order to facilitate the exercise of the enterprise registrar’s functions.

The Minister may, in accordance with the applicable legislative provisions and with the authorization of the Government, enter into an agreement with a department or body of another government in order to facilitate the exercise of the enterprise registrar’s functions.”

10. Section 20 of the Act is amended

(1) by striking out “or the Deputy enterprise registrar”;

(2) by replacing “duties” by “functions”.

11. Sections 21 and 22 of the Act are repealed.

12. Divisions III to VI of the Act, comprising sections 23 to 277, are replaced by the following divisions:

“DIVISION III

“ORGANIZATION

“**23.** The enterprise registrar may, with the concurrence of the Minister, delegate powers to the public servants assisting the enterprise registrar.

“**24.** No deed, document or writing is binding on or attributable to the enterprise registrar unless it is signed by the enterprise registrar or by a public servant referred to in the second paragraph of section 1 and authorized by the enterprise registrar.

A facsimile of the signature of a person referred to in the first paragraph has the same force as the person’s signature.

“**25.** A document emanating from the enterprise registrar or a public servant assisting the enterprise registrar, or a copy of such a document, is authentic if the document is signed or the copy certified by a person referred to in the first paragraph of section 24.

“26. The enterprise registrar may not have a direct or indirect interest in an undertaking that puts the personal interest of the enterprise registrar in conflict with the duties of office.

“DIVISION IV

“PENAL PROVISION AND PROCEDURE

“27. A person who contravenes section 14 is guilty of an offence and liable to a fine of not less than \$500 nor more than \$5,000.

“28. Except in the case of a fiscal law within the meaning of the Act respecting the Ministère du Revenu (chapter M-31), penal or civil proceedings or actions under the provisions of an Act in respect of which responsibilities are entrusted to the enterprise registrar, and appeals under such an Act in accordance with the Code of Penal Procedure (chapter C-25.1), are instituted in the name of the enterprise registrar despite any incompatible provision in such an Act, if the objects of the proceedings, actions or appeals concern the exercise of the functions or a responsibility of the enterprise registrar.

“29. In the case of penal proceedings referred to in section 28, it is not necessary for the enterprise registrar to sign or attest the statement of offence or to prove appointment or continuance in office as enterprise registrar.

The statement of offence is signed and issued by a person authorized by the enterprise registrar and proof of the person’s capacity, signature or authorization is not necessary unless the defendant contests it and the judge considers it necessary to provide such proof.

“30. For the purposes of the Code of Penal Procedure (chapter C-25.1), a person referred to in section 8, 11 or 29 is a person responsible for the enforcement of an Act mentioned in Schedule I.

“31. The enterprise registrar is sufficiently designated by the title “enterprise registrar”, without mention of a name, and any proceedings in which the enterprise registrar is designated by name may be continued by the enterprise registrar’s successor without continuance of suit or change in designation.

The enterprise registrar is represented for all purposes by the advocate appearing in the enterprise registrar’s name, and it is not necessary for the advocate to prove capacity to act in the enterprise registrar’s name.

“32. Except in the case of a fiscal law within the meaning of the Act respecting the Ministère du Revenu (chapter M-31), a person having a remedy against the Government arising out of the application of a provision of an Act in respect of which responsibilities are entrusted to the enterprise registrar must direct it against the enterprise registrar if the objects of the remedy

concern the exercise of the functions or a responsibility of the enterprise registrar.

Any proceeding to which the enterprise registrar is a party must be served on or delivered to the enterprise registrar at the Montréal or Québec office of the legal department of the Ministère du Revenu by leaving a copy of the proceeding with a person in charge of the office.

If the proceeding is served on the enterprise registrar, the return of service must mention the name of the person with whom the copy of the proceeding was left.

“DIVISION V

“FINAL PROVISION

“**33.** The Minister of Revenue is responsible for the administration of this Act.”

13. Schedule I to the Act is replaced by the following schedule:

“SCHEDULE I

Fish and Game Clubs Act (chapter C-22)

Amusement Clubs Act (chapter C-23)

Companies Act (chapter C-38)

Cemetery Companies Act (chapter C-40)

Act respecting Roman Catholic cemetery corporations (chapter C-40.1)

Gas, Water and Electricity Companies Act (chapter C-44)

Telegraph and Telephone Companies Act (chapter C-45)

Mining Companies Act (chapter C-47)

Act respecting the constitution of certain Churches (chapter C-63)

Religious Corporations Act (chapter C-71)

Roman Catholic Bishops Act (chapter E-17)

Act respecting fabriques (chapter F-1)

Winding-up Act (chapter L-4)

Act respecting the special powers of legal persons (chapter P-16)

Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)

National Benefit Societies Act (chapter S-31)

Act respecting societies for the prevention of cruelty to animals (chapter S-32)

Professional Syndicates Act (chapter S-40)".

FINANCIAL ADMINISTRATION ACT

14. Schedule 1 to the Financial Administration Act (R.S.Q., chapter A-6.001), amended by section 38 of chapter 18 of the statutes of 2005, by section 233 of chapter 32 of the statutes of 2005 and by section 39 of chapter 34 of the statutes of 2005, is again amended by striking out "Enterprise registrar".

FISH AND GAME CLUBS ACT

15. Section 7 of the Fish and Game Clubs Act (R.S.Q., chapter C-22) is replaced by the following section:

"7. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue."

AMUSEMENT CLUBS ACT

16. Section 11 of the Amusement Clubs Act (R.S.Q., chapter C-23) is replaced by the following section:

"11. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue."

COMPANIES ACT

17. Section 1 of the Companies Act (R.S.Q., chapter C-38) is replaced by the following section:

"1. The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue."

18. Section 1.1 of the Act is repealed.

19. Section 123.27.6 of the Act is repealed.

CEMETERY COMPANIES ACT

20. Section 14 of the Cemetery Companies Act (R.S.Q., chapter C-40) is replaced by the following section:

“**14.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING ROMAN CATHOLIC CEMETERY CORPORATIONS

21. Section 52 of the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1) is replaced by the following section:

“**52.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

GAS, WATER AND ELECTRICITY COMPANIES ACT

22. Section 98 of the Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44) is replaced by the following section:

“**98.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

TELEGRAPH AND TELEPHONE COMPANIES ACT

23. Section 26 of the Telegraph and Telephone Companies Act (R.S.Q., chapter C-45) is replaced by the following section:

“**26.** The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

24. Section 28 of the Act is repealed.

MINING COMPANIES ACT

25. Section 1 of the Mining Companies Act (R.S.Q., chapter C-47) is amended by striking out “, with the exception of Division VI which applies to the companies which it contemplates” in the third and fourth lines.

26. Division VI of the Act, comprising sections 12 to 20, is repealed.

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

“**23.** The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

28. Section 24 of the Act is repealed.

29. Form 1 of the Act is repealed.

ACT RESPECTING THE CONSTITUTION OF CERTAIN CHURCHES

30. Section 15 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63) is replaced by the following section:

“**15.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

RELIGIOUS CORPORATIONS ACT

31. Section 19 of the Religious Corporations Act (R.S.Q., chapter C-71) is replaced by the following section:

“**19.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

REAL ESTATE BROKERAGE ACT

32. The heading of Chapter VII of the Real Estate Brokerage Act (R.S.Q., chapter C-73.1) is replaced by the following heading:

“INSPECTION OF THE ASSOCIATION”.

33. Section 153 of the Act is repealed.

34. Section 154 of the Act is replaced by the following section:

“**154.** The Minister shall table in the National Assembly the reports provided for in sections 61 and 105 within 15 days of receiving them or, if the Assembly is not sitting, within 15 days of resumption.”

35. Section 189 of the Act is repealed.

36. The Act is amended by inserting the following section after section 189:

“189.1. The Minister may delegate to any person or body functions and powers relating to the administration of this Act, including those conferred by sections 61, 62, 75, 79, 101, 105, 106, 142, 144, 146 to 152, 160.3, 164 and 166.

The Minister may, in the instrument of delegation, authorize the subdelegation of specified functions and powers; in such a case, the person or body to whom or which such subdelegation may be made shall be identified.”

37. Sections 61, 62, 75, 79, 101, 105, 106, 142, 144, 146 to 152, 160.3, 164 and 166 of the Act are amended by replacing “enterprise registrar” wherever it occurs by “Minister”, with the necessary modifications.

ROMAN CATHOLIC BISHOPS ACT

38. Section 22 of the Roman Catholic Bishops Act (R.S.Q., chapter E-17) is replaced by the following section:

“22. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING FABRIQUES

39. Section 75 of the Act respecting fabriques (R.S.Q., chapter F-1) is replaced by the following section:

“75. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

WINDING-UP ACT

40. Section 34 of the Winding-up Act (R.S.Q., chapter L-4) is replaced by the following section:

“34. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING THE MINISTÈRE DU REVENU

41. Section 2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), amended by section 46 of chapter 44 of the statutes of 2005, is again amended by replacing the second paragraph by the following paragraph:

“The Minister also has charge of the application of all fiscal laws, the Act to facilitate the payment of support (chapter P-2.2), the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons

(chapter P-45), the Act respecting the enterprise registrar (chapter R-17.1), the other Acts mentioned in Schedule I to the Act respecting the enterprise registrar in respect of which responsibilities are entrusted to the enterprise registrar, the provisions of section 77 referred to in the Public Curator Act (chapter C-81) relating to the provisional administration of property, and the regulations adopted under these Acts and provisions. In addition, the Minister shall assume any other responsibility assigned by the Government, including the administration of the International Fuel Tax Agreement, of any agreement concerning the application of a fiscal law between the Government and a Mohawk community and, to the extent specified in an agreement entered into under section 9.0.1, of any Act of the Parliament of Canada or regulation made under such an Act mentioned in the agreement.”

42. Section 5 of the Act is amended by replacing the first paragraph by the following paragraph:

“**5.** The other public servants and employees necessary for the proper administration of the Ministère du Revenu, including the enterprise registrar, shall be appointed in accordance with the Public Service Act (chapter F-3.1.1).”

43. Section 69.0.0.7 of the Act, amended by section 162 of chapter 15 of the statutes of 2005, is again amended

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

“v. the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) and the Act respecting the enterprise registrar (chapter R-17.1), but only to the extent that the information is necessary for the application or carrying out of those Acts;”;

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

“(b.1) the exercise of a function of the enterprise registrar as provided for by law, but only to the extent that the information is necessary for the exercise of that function;”.

44. Section 69.1 of the Act, amended by section 163 of chapter 15 of the statutes of 2005 and by section 35 of chapter 3 and section 11 of chapter 32 of the statutes of 2006, is again amended by striking out subparagraph *u* of the second paragraph.

ACT RESPECTING THE SPECIAL POWERS OF LEGAL PERSONS

45. Section 53 of the Act respecting the special powers of legal persons (R.S.Q., chapter P-16) is repealed.

46. Section 54 of the Act is replaced by the following section:

“54. The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING THE LEGAL PUBLICITY OF SOLE
PROPRIETORSHIPS, PARTNERSHIPS AND LEGAL PERSONS

47. Section 2 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) is amended by adding the following paragraph:

“A person or group that registers voluntarily is deemed to be subject to the requirement of registration.”

48. Section 18 of the Act is amended by replacing the second paragraph by the following paragraph:

“The registration of a registrant that is already registered or, in the case of a partnership constituted in Québec, whose registration has been the subject of an *ex officio* striking off shall also be refused.”

49. Section 19 of the Act is amended by replacing the second paragraph by the following paragraph:

“The registration of a legal person that is already registered or, in the case of a legal person constituted in Québec, whose registration has been the subject of an *ex officio* striking off shall also be refused.”

50. Section 26.1 of the Act is amended by striking out “of Revenue” wherever it occurs in the first paragraph and by replacing “the Minister or Deputy Minister of Revenue” in the second paragraph by “the Minister or the Deputy Minister of Revenue”.

51. Section 28 of the Act is amended by replacing the second paragraph by the following paragraph:

“Every registrant that files under section 26.1 a document transferred under section 72.1 that is deposited in the register together with the reference document sent previously by the Minister is also exempted from that requirement.”

52. Section 30 of the Act is amended by striking out the second paragraph.

53. Section 31 of the Act is amended

(1) by striking out subparagraph 5 of the first paragraph;

(2) by striking out “of Revenue” in the last line of the second paragraph.

54. The Act is amended by inserting the following section after section 32:

“32.1. A registrant that fails to meet the annual obligation to update information during the filing period for an annual declaration incurs a penalty equal to 50% of the annual registration fee or of the fee that would be applicable were section 57.2 to be read without reference to the second paragraph.

In addition, a registrant that incurs a penalty under the first paragraph and fails to pay the annual registration fee referred to in section 57.2 by the deadlines set out in section 57.3, 57.5 or 57.6, incurs a penalty equal to 5% of the fee and an additional penalty equal to 1% of the fee for each complete month of lateness, to a maximum of 12 months.”

55. Section 40 of the Act is amended by striking out the second paragraph.

56. Section 41.1 of the Act is amended by striking out the second paragraph.

57. Section 47 of the Act is amended by striking out paragraph 4.

58. Section 57.1 of the Act is amended by replacing “enterprise registrar” in the last line by “Minister”.

59. The Act is amended by inserting the following section after section 57.1:

“57.1.1. The enterprise registrar may, on the conditions the enterprise registrar determines, waive the filing of a declaration or form, of information, of a supporting document or of any other document which would otherwise have to be filed.

However, the enterprise registrar retains the right to revoke the waiver and to require the filing of any declaration, form, information or document referred to in the first paragraph within the time the enterprise registrar determines.”

60. Section 57.2 of the Act is amended by adding the following paragraph:

“Despite the first paragraph, a registrant whose registration is struck off after 31 December of a particular year is exempted from paying the annual registration fee for the following year if the document whose deposit in the register gave rise to the striking off was duly completed and submitted to the enterprise registrar before 1 January of that following year.”

61. Section 57.3 of the Act is amended

(1) by replacing “enterprise registrar” in the first and second lines of the first paragraph by “Minister”.

(2) by striking out the second paragraph.

62. Section 57.4 of the Act is replaced by the following section:

“57.4. Despite sections 57.2 and 57.3, a registrant or registrant’s representative that presents an application to revoke a striking off under section 54 must also pay to the Minister the annual registration fee prescribed by regulation for the current year as well as the fees for all the years from the time of the striking off to the time the application is presented and an amount representing 25% of the fees for each of those years and, if applicable, for the current year.”

63. Section 57.5 of the Act is amended by striking out “of Revenue” in the second and third lines.

64. Section 57.6 of the Act is amended by striking out “of Revenue” in the second line.

65. Section 57.7 of the Act is repealed.

66. Section 72 of the Act is amended by replacing “enterprise registrar” in the first line of the first paragraph by “Minister”.

67. Section 72.1 of the Act is replaced by the following section:

“72.1. The Minister is competent to transfer to the enterprise registrar for deposit in the register a document filed by a registrant under section 26.1 and a copy of the reference document sent previously to the registrant.”

68. Section 73 of the Act is amended by replacing “enterprise registrar” in the first line by “Minister”.

69. Section 73.1 of the Act is replaced by the following section:

“73.1. The Minister may enter into a written agreement with a government department or body to allow it to register a natural person, a partnership, a group or a legal person. Such an agreement may, in particular, pertain to the exercise of the powers and duties conferred by sections 74, 78 and 80.

A government department or body that is party to such an agreement shall exercise the powers of the enterprise registrar under the conditions and within the limits provided for in the agreement.

Any government department or body is competent to enter into such an agreement with the Minister.”

70. Section 73.2 of the Act is amended

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

“**73.2.** The Minister may enter into a written agreement with a government department, body or enterprise to allow the enterprise registrar to communicate to the department, body or enterprise information contained in a document filed by a registrant under this Act if the information must also be communicated by the registrant to the department, body or enterprise.”;

(2) by replacing “enterprise registrar” in the second line of the second paragraph by “Minister”.

71. Section 73.3 of the Act is amended

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

“**73.3.** The Minister may enter into a written agreement with a government department, body or enterprise to allow the enterprise registrar to communicate to the department, body or enterprise all the information contained in the register and any subsequent amendments if such a communication is necessary for the exercise of the powers and duties of the department, body or enterprise.”;

(2) by replacing “enterprise registrar” in the second line of the second paragraph by “Minister”;

(3) by striking out the fifth paragraph.

72. Section 74 of the Act is amended by replacing “office of the enterprise registrar during office hours” in the first and second lines of the second paragraph by “locations and times designated by the Minister”.

73. Section 75 of the Act is amended by replacing “enterprise registrar” in the second line of the first paragraph by “Minister”.

74. Section 76 of the Act is amended by striking out “in his offices” in the last line.

75. Section 77 of the Act is amended by replacing “he” in the second line of the first paragraph by “the Minister”.

76. The Act is amended by inserting the following section after section 77:

“77.1. This Act does not prevent the Minister from compiling information from the register as though the information were provided by the enterprise registrar under section 71 of the Act respecting the Ministère du Revenu (chapter M-31).”

77. Section 81 of the Act is amended by adding the following paragraph:

“In the case of a legal person described in section 26.1, the attestation required under subparagraph 2 of the first paragraph is issued on the assumption that the filing period for the annual declaration for the current year is the same as that for the preceding year, unless the legal person confirms in writing, to the enterprise registrar, the filing period for the current year.”

78. Section 89 of the Act is repealed.

79. Section 98 of the Act is amended by striking out “or an annual declaration” in the first line of subparagraph 2 of the first paragraph.

80. Section 538 of the Act is repealed.

81. Section 539 of the Act is replaced by the following section:

“539. The Minister of Revenue is responsible for the administration of this Act.”

82. The Act is amended by inserting the following section after section 539:

“539.1. Despite section 1 of the Act respecting the Ministère du Revenu (chapter M-31), section 32.1 and Chapter IV.2 constitute fiscal laws within the meaning of that Act.

Sections 1000 to 1010, 1037 and 1052 of the Taxation Act (chapter I-3) apply, with the necessary modifications, to section 32.1 and Chapter IV.2.”

NATIONAL BENEFIT SOCIETIES ACT

83. Section 7 of the National Benefit Societies Act (R.S.Q., chapter S-31) is replaced by the following section:

“7. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING SOCIETIES FOR THE PREVENTION OF CRUELTY TO ANIMALS

84. Section 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32) is replaced by the following section:

4. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

PROFESSIONAL SYNDICATES ACT

85. Section 30 of the Professional Syndicates Act (R.S.Q., chapter S-40) is replaced by the following section:

30. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

TRANSITIONAL AND FINAL PROVISIONS

86. The central database of public bodies and corporations, formerly known as the “central file of enterprises”, established by the Government and operated by the body known as the “enterprise registrar” is to continue to be administered and operated by the enterprise registrar appointed by the Minister of Revenue.

87. Unless the context indicates otherwise, in any other Act or statutory instrument and in any other document, the terms “Inspector General of Financial Institutions”, “Inspector General” and “enterprise registrar” designate the enterprise registrar appointed by the Minister of Revenue, or the Minister of Revenue, in accordance with the powers and duties conferred on each by law.

88. The employees of the body known as the “enterprise registrar” who are in office on 31 March 2007 become, without further formality, employees of the Ministère du Revenu.

89. The property in the possession of the body known as the “enterprise registrar” on 31 March 2007 is transferred to the Minister of Revenue. The files and other documents in the possession of the body known as the “enterprise registrar” on 31 March 2007 are transferred to the enterprise registrar appointed by the Minister of Revenue.

Despite the first paragraph, the property, files and other documents relating to real estate brokerage are transferred to the Minister of Finance.

90. Matters pending before the body known as the “enterprise registrar” on 31 March 2007 are continued and decided, and the exercise of its rights and the performance of its obligations as of that date are continued by the enterprise registrar appointed by the Minister of Revenue, or by the Minister of Revenue, in accordance with the powers and duties conferred on each under the law.

91. Proceedings to which the body known as the “enterprise registrar” is a party on 31 March 2007 are continued, without continuance of suit, by the enterprise registrar appointed by the Minister of Revenue.

92. The term of the deputy enterprise registrar appointed by the Government ends on 31 March 2007.

93. Agreements entered into under section 16 of the Act respecting the enterprise registrar (R.S.Q, chapter R-17.1) and sections 72 to 73.3 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) remain in force until their expiry, except those between the body known as the “enterprise registrar” and the Minister of Revenue, which end on 1 April 2007.

94. The enterprise registrar appointed by the Minister of Revenue exercises, as of 1 April 2007, the functions and powers assigned by an Act or regulation to the body known as the “enterprise registrar” on 31 March 2007.

95. A declaration under section 26 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) for a particular year after the year 2005 but before the year (*insert the year comprising the date on which section 54 of this Act comes into force*) that was not filed before 1 January (*insert the year comprising the date on which section 54 of this Act comes into force*) must, if filed after the determined period, be accompanied by the fees prescribed by regulation, that is, the applicable fees for an annual declaration filed after the determined period for the particular year.

For the purposes of a declaration referred to in the first paragraph, section 31 of that Act applies as it read on 31 December (*insert the year that precedes the year comprising the date on which section 54 of this Act comes into force*).

For the purposes of this section, an annual declaration filed by a legal person whose filing period straddles the year (*insert the year that precedes the year comprising the date on which section 54 of this Act comes into force*) and the year (*insert the year comprising the date on which section 54 of this Act comes into force*) is considered to be for the year (*insert the year that precedes the year comprising the date on which section 54 of this Act comes into force*).

96. The penalty payable by a registrant not subject to section 26.1 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) for failure to pay the annual registration fee in accordance with the first paragraph of section 57.3 of that Act for the year or a year preceding that year and by a registrant that presents an application under section 57.4 of that Act is equal to 50% of that fee.

97. The enterprise registrar may waive or cancel the fees prescribed in the second paragraph of section 30 and the penalty prescribed in the second paragraph of section 57.3 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45). The enterprise registrar may also waive the fees prescribed in the first paragraph of section 95 and in section 96.

98. Section 81 does not change the responsibilities assigned to the Minister of Government Services by Order in Council 11-2006 dated 25 January 2006.

99. This Act comes into force on 1 April 2007 except

(1) sections 47, 51, 55, 56, 60 and 97, which come into force on 6 December 2006;

(2) section 52, paragraph 1 of section 53 and sections 54, 57, 61, 62, 65, 79, 82, 95 and 96, which come into force on the date or dates to be set by the Government.

However, section 51 applies as of 1 April 2007 insofar as it replaces “Minister of Revenue” in the second paragraph of section 28 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) by “Minister”.

Draft Regulations

Notice

An Act respecting collective agreement decrees (R.S.Q., c. D-2)

Cartage industry – Québec — Amendments

Notice is hereby given, under section 5 of the Act respecting collective agreement decrees (R.S.Q., c. D-2), that the Minister of Labour has received a petition from the contracting parties to amend the Decree respecting the cartage industry in the Québec region (R.R.Q., 1981, c. D-2, r.7) and that, under sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft “Decree to amend the Decree respecting the cartage industry in the Québec region,” the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft Decree is to amend or introduce provisions related notably to the definition of driver and office clerk, and to the computation of overtime and the shift premium. It also aims to increase the wage rates and to redefine the territorial jurisdiction as well as Schedules I and II. These latter amendments are a consequence of the municipal amalgamations.

During the consultation period, the impact of the amendments sought will be clarified. According to the 2005 annual report of the Comité paritaire du camionnage du district de Québec, the Decree governs 207 employers and 965 employees.

Further information may be obtained by contacting:

Mr. Patrick Bourassa
Direction des données sur le travail et des décrets
Ministère du Travail
200, chemin Sainte-Foy, 5^e étage
Québec (Québec) G1R 5S1

Telephone: 418 528-9738
Fax: 418 644-6969
E-mail: patrick.bourassa@travail.gouv.qc.ca

Any interested person with comments to make is asked to send them in writing, before the expiry of the 45-day period, to the Deputy Minister of Labour, 200, chemin Sainte-Foy, 6^e étage, Québec (Québec) G1R 5S1.

JULIE GOSSELIN,
Deputy Minister of Labour

Decree amending the Decree respecting the cartage industry in the Québec region*

An Act respecting collective agreement decrees (R.S.Q., c. D-2, ss. 2 and 6.1)

1. Section 1.01 of the Decree respecting the cartage industry in the Québec region is amended:

(1) by replacing paragraph 4 by the following:

“(4) “driver, class A”: driver of a road vehicle that has a net weight of less than 3,000 kg;

(4.1) “driver, class B”: driver of a road vehicle that has a net weight of 3,000 kg to 4,500 kg;”;

(2) by replacing paragraph 6 by the following:

“(6) “truck driver”: driver of a road vehicle that has a net weight of 4,500 kg or more;”.

2. Section 2.01 is amended by replacing the word “municipalities” by the words “the places”.

3. Section 4.01 is amended by striking out the words “secretaries or shorthand typists and” in the second paragraph.

4. The Decree is amended by adding the following after section 5.04:

“**5.05.** For the purposes of computing overtime, annual leave and statutory general holidays are counted as days of work.”.

5. Sections 7.01 and 7.02 are replaced by the following:

“**7.01.** The following minimum hourly rate is effective as of (*insert here the date of coming into force of this Decree*), for each of the employment categories determined below:

* The Decree respecting the cartage industry in the Québec region (R.R.Q., 1981, c. D-2, r.7) was last amended by the Regulation made by Order in Council No. 83-2006 dated 14 February 2006 (2006, G.O. 2, 1042). For previous amendments, please refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2006, updated to 1 September 2006.

Employment Category	Hiring Rate	After 3 Months	After 6 Months	After 12 Months	After 18 Months	After 24 Months
(1) Helper	\$9.00	\$9.30	\$9.60	\$10.00	\$10.50	\$11.00
(2) Labourer	\$9.00	\$9.30	\$9.60	\$10.00	\$10.50	\$11.00
(3) Assistant-mechanic	\$11.00	\$11.50	\$12.00	\$12.50	\$13.00	\$13.50
(4) Driver, Class A	\$10.50	\$11.00	\$11.50	\$12.00	\$12.50	\$13.00
(4.1) Driver, Class B	\$11.00	\$11.50	\$12.00	\$12.50	\$13.00	\$13.50
(5) Road-train driver	\$13.00	\$13.50	\$14.00	\$14.50	\$15.00	\$15.50
(6) Truck driver	\$11.50	\$12.00	\$12.50	\$13.00	\$13.50	\$14.00
(7) Tractor semi-trailer driver	\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50
(8) Tank-truck driver	\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50
(9) Tank-trailer driver	\$13.50	\$14.00	\$14.50	\$15.00	\$15.50	\$16.00
(10) Float driver	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50	\$15.00
(11) Loading machinery operator	\$11.00	\$11.40	\$11.80	\$12.20	\$12.60	\$13.00
(12) Dockman	\$9.00	\$9.30	\$9.60	\$10.00	\$10.50	\$11.00
(13) Mechanic	\$14.00	\$14.50	\$15.00	\$15.50	\$16.00	\$16.50
(14) Packer	\$9.00	\$9.30	\$9.60	\$10.00	\$10.50	\$11.00
(15) Snow removal vehicle driver	\$13.00	\$13.50	\$14.00	\$14.50	\$15.00	\$15.50
(16) Welder	\$14.00	\$14.50	\$15.00	\$15.50	\$16.00	\$16.50”.

7.02. The minimum weekly rate for office clerks is the following as of *(insert here the date of coming into force of this Decree)*:

Hiring Rate	After 6 Months	After 12 Months	After 18 Months	After 24 Months
\$10.00	\$10.75	\$11.50	\$12.25	\$13.00”.

6. Section 7.03 is amended by replacing paragraph 2 by the following:

“(2) a driver shall receive for each kilometre travelled, as of *(insert here the date of coming into force of this Decree)*:

Hiring Rate	After 6 Months	After 12 Months	After 18 Months	After 24 Months
\$0.16	\$0.17	\$0.18	\$0.19	\$0.20”.

7. Section 14.01 is amended by replacing the words “municipalities mentioned” by the words “the places listed”.

8. The Decree is amended by adding the following after section 16.02:

“**16.03.** For the purposes of computing overtime, annual leave and statutory general holidays are counted as days of work.”.

9. Section 18.03 is replaced by the following:

“**18.03.** An employee who regularly works between 6 p.m. and 6 a.m. shall receive a premium of \$0.25 per hour in addition to his regular wage for each hour of his standard workday included between 6 p.m. and 6 a.m., except when he receives an increase for the overtime worked.”.

10. Schedules 1 and 2 are replaced by the following:

“**SCHEDULE I**
(s. 2.01)

RÉGION 03 – CAPITALE NATIONALE

Québec, L’Ancienne-Lorette,
Saint-Augustin-de-Desmaures

Municipalité régionale de comté de Charlevoix
Baie-Saint-Paul, Les Éboulements, Petite-Rivière-Saint-François, L’Isle-aux-Coudres, Saint-Hilarion, Saint-Urbain.

Municipalité régionale de comté de Charlevoix-Est
Baie-Sainte-Catherine, Clermont, La Malbaie, Notre-Dame-des-Monts, Saint-Aimé-des-Lacs, Saint-Irénée, Saint-Siméon.

Municipalité régionale de comté de L'Île-d'Orléans
Sainte-Famille, Sainte-Pétronille, Saint-François-de-l'Île-d'Orléans, Saint-Jean-de-l'Île-d'Orléans, Saint-Laurent-de-l'Île-d'Orléans, Saint-Pierre-de-l'Île-d'Orléans.

**Municipalité régionale de comté de
La Côte-de-Beaupré**

Beaupré, Château-Richer, L'Ange-Gardien, Sainte-Anne-de-Beaupré, Saint-Ferréol-les-Neiges, Boischatel, Saint-Joachim, Saint-Louis-de-Gonzague-du-Cap-Tourmente, Saint-Tite-des-Caps.

**Municipalité régionale de comté de
La Jacques-Cartier**

Fossambault-sur-le-Lac, Lac-Beauport, Lac-Delage, Lac-Saint-Joseph, Sainte-Brigitte-de-Laval, Sainte-Catherine-de-la-Jacques-Cartier, Saint-Gabriel-de-Valcartier, Shannon, Stoneham-et-Tewkesbury.

Municipalité régionale de comté de Portneuf

Cap-Santé, Deschambault-Grondines, Donnacona, Lac-Sergent, Neuville, Pont-Rouge, Portneuf, Rivière-à-Pierre, Saint-Alban, Saint-Basile, Saint-Casimir, Sainte-Christine-d'Auvergne, Saint-Gilbert, Saint-Léonard-de-Portneuf, Saint-Marc-des-Carières, Saint-Raymond, Saint-Thuribe, Saint-Ubalde.

RÉGION 12 – CHAUDIÈRE-APPALACHES

Lévis

Municipalité régionale de comté de Bellechasse

Armagh, Beaumont, Honfleur, La Durantaye, Notre-Dame-Auxiliatrice-de-Buckland, Sainte-Claire, Saint-Anselme, Saint-Charles-de-Bellechasse, Saint-Damien-de-Buckland, Saint-Gervais, Saint-Henri, Saint-Lazare-de-Bellechasse, Saint-Léon-de-Standon, Saint-Malachie, Saint-Michel-de-Bellechasse, Saint-Nazaire-de-Dorchester, Saint-Nérée, Saint-Philémon, Saint-Raphaël, Saint-Vallier.

Municipalité régionale de comté de L'Islet

L'Islet, Saint-Adalbert, Saint-Aubert, Saint-Cyrille-de-Lessard, Saint-Damase-de-L'Islet, Sainte-Félicité, Sainte-Louise, Sainte-Perpétue, Saint-Jean-Port-Joli, Saint-Marcel, Saint-Omer, Saint-Pamphile, Saint-Roch-des-Aulnaies, Tourville.

**Municipalité régionale de comté de
La Nouvelle Beauce**

Saint-Bernard, Frampton, Sainte-Hénédine, Saint-Elzéar, Saint-Lambert-de-Lauzon, Sainte-Marguerite, Sainte-Marie, Saint-Isidore, Saints-Anges, Scott, Vallée-Jonction.

Municipalité régionale de comté de Lotbinière

Laurier-Station, Leclercville, Lotbinière, Notre-Dame-du-Sacré-Coeur-d'Issoudun, Saint-Agapit, Saint-Antoine-de-Tilly, Saint-Apollinaire, Sainte-Agathe-de-Lotbinière, Sainte-Croix, Saint-Édouard-de-Lotbinière, Saint-Flavien, Saint-Gilles, Saint-Janvier-de-Joly, Saint-Narcisse-de-Beaurivage, Dosquet, Saint-Patrice-de-Beaurivage, Saint-Sylvestre, Val-Alain.

Municipalité régionale de comté de Montmagny

Berthier-sur-Mer, Cap-Saint-Ignace, Lac-Frontière, Montmagny, Notre-Dame-du-Rosaire, Saint-Antoine-de-l'Isle-aux-Grues, Sainte-Apolline-de-Patton, Sainte-Euphémie-sur-Rivière-du-Sud, Sainte-Lucie-de-Beaugard, Saint-Fabien-de-Panet, Saint-François-de-la-Rivière-du-Sud, Saint-Just-de-Bretenières, Saint-Paul-de-Montminy, Saint-Pierre-de-la-Rivière-du-Sud.”.

“SCHEDULE II

(s. 14.01)

RÉGION 01 – BAS-SAINT-LAURENT

Municipalité régionale de comté de Kamouraska

Kamouraska, La Pocatière, Mont-Carmel, Rivière-Ouelle, Saint-Alexandre-de-Kamouraska, Saint-André, Saint-Bruno-de-Kamouraska, Saint-Denis, Sainte-Anne-de-la-Pocatière, Sainte-Hélène, Saint-Gabriel-Lalemant, Saint-Germain, Saint-Joseph-de-Kamouraska, Saint-Onésime-d'Ixworth, Saint-Pacôme, Saint-Pascal, Saint-Philippe-de-Néri.

Municipalité régionale de comté de Les Basques

Notre-Dame-des-Neiges, Saint-Clément, Sainte-Françoise, Saint-Éloi, Sainte-Rita, Saint-Guy, Saint-Jean-de-Dieu, Saint-Mathieu-de-Rioux, Saint-Médard, Saint-Simon, Trois-Pistoles.

**Municipalité régionale de comté de
Rimouski-Neigette**

Esprit-Saint, La Trinité-des-Monts, Le Bic, Rimouski, Saint-Anaclet-de-Lessard, Saint-Eugène-de-Ladrière, Saint-Fabien, Saint-Marcellin, Saint-Narcisse-de-Rimouski, Saint-Valérien.

**Municipalité régionale de comté de
Rivière-du-Loup**

L'Isle-Verte, Notre-Dame-des-Sept-Douleurs, Notre-Dame-du-Portage, Rivière-du-Loup, Saint-Antonin, Saint-Arsène, Saint-Cyprien, Saint-Épiphane, Saint-François-Xavier-de-Viger, Cacouna, Saint-Hubert-de-Rivière-du-Loup, Saint-Modeste, Saint-Paul-de-la-Croix.

Municipalité régionale de comté de Témiscouata

Auclair, Biencourt, Cabano, Dégelis, Lac-des-Aigles, Notre-Dame-du-Lac, Packington, Pohénégamook, Rivière-Bleue, Saint-Athanase, Saint-Elzéar-de-Témiscouata, Saint-Eusèbe, Lejeune, Saint-Honoré-de-Témiscouata, Saint-Jean-de-la-Lande, Saint-Juste-du-Lac, Saint-Louis-du-Ha! Ha!, Saint-Marc-du-Lac-Long, Saint-Michel-du-Squatec, Saint-Pierre-de-Lamy.

RÉGION 02 – SAGUENAY–LAC-SAINT-JEAN**Saguenay****Municipalité régionale de comté de Lac-Saint-Jean-Est**

Alma, Desbiens, Hébertville, Hébertville-Station, Labrecque, Lamarche, L'Ascension-de-Notre-Seigneur, Métabetchouan-Lac-à-la-Croix, Saint-Bruno, Sainte-Monique, Saint-Gédéon, Saint-Henri-de-Taillon, Saint-Ludger-de-Milot, Saint-Nazaire.

Municipalité régionale de comté de Le Domaine-du-Roy

Chambord, Lac-Bouchette, La Doré, Roberval, Saint-André-du-Lac-Saint-Jean, Sainte-Hedwidge, Saint-Félicien, Saint-François-de-Sales, Saint-Prime.

Municipalité régionale de comté de Le Fjord-du-Saguenay

Bégin, Ferland-et-Boileau, L'Anse-Saint-Jean, Larouche, Petit-Saguenay, Rivière-Éternité, Saint-Ambroise, Saint-Charles-de-Bourget, Saint-David-de-Falardeau, Sainte-Rose-du-Nord, Saint-Félix-d'Otis, Saint-Fulgence, Saint-Honoré.

Municipalité régionale de comté de Maria-Chapdelaine

Albanel, Dolbeau-Mistassini, Girardville, Normandin, Notre-Dame-de-Lorette, Péribonka, Saint-Augustin, Saint-Edmond-les-Plaines, Sainte-Jeanne-d'Arc, Saint-Eugène-d'Argentenay, Saint-Stanislas, Saint-Thomas-Didyne.

RÉGION 03 – CAPITALE NATIONALE**Québec, L'Ancienne-Lorette, Saint-Augustin-de-Desmaures**

Municipalité régionale de comté de L'Île-d'Orléans
Sainte-Famille, Sainte-Pétronille, Saint-François-de-l'Île-d'Orléans, Saint-Jean-de-l'Île-d'Orléans, Saint-Laurent-de-l'Île-d'Orléans, Saint-Pierre-de-l'Île-d'Orléans.

Municipalité régionale de comté de La Côte-de-Beaupré

Beaupré, Château-Richer, L'Ange-Gardien, Sainte-Anne-de-Beaupré, Saint-Ferréol-les-Neiges, Boischatel, Saint-Joachim, Saint-Louis-de-Gonzague-du-Cap-Tourmente, Saint-Tite-des-Caps.

Municipalité régionale de comté de La Jacques-Cartier

Fossambault-sur-le-Lac, Lac-Beauport, Lac-Delage, Lac-Saint-Joseph, Sainte-Brigitte-de-Laval, Sainte-Catherine-de-la-Jacques-Cartier, Saint-Gabriel-de-Valcartier, Shannon, Stoneham-et-Tewkesbury.

Municipalité régionale de comté de Portneuf

Cap-Santé, Deschambault-Grondines, Donnacona, Lac-Sergent, Neuville, Pont-Rouge, Portneuf, Rivière-à-Pierre, Saint-Alban, Saint-Basile, Saint-Casimir, Sainte-Christine-d'Auvergne, Saint-Gilbert, Saint-Léonard-de-Portneuf, Saint-Marc-des-Carières, Saint-Raymond, Saint-Thuribe, Saint-Ubalde.

RÉGION 12 – CHAUDIÈRE-APPALACHES**Lévis****Municipalité régionale de comté de Beauce-Sartigan**

Lac-Poulin, La Guadeloupe, Notre-Dame-des-Pins, Saint-Benoît-Labre, Saint-Côme-Linière, Saint-Éphrem-de-Beauce, Saint-Évariste-de-Forsyth, Saint-Gédéon-de-Beauce, Saint-Georges, Saint-Hilaire-de-Dorset, Saint-Honoré-de-Shenley, Saint-Martin, Saint-Philibert, Saint-René, Saint-Simon-les-Mines, Saint-Théophile.

Municipalité régionale de comté de Bellechasse

Armagh, Beaumont, Honfleur, La Durantaye, Notre-Dame-Auxiliatrice-de-Buckland, Sainte-Claire, Saint-Anselme, Saint-Charles-de-Bellechasse, Saint-Damien-de-Buckland, Saint-Gervais, Saint-Henri, Saint-Lazare-de-Bellechasse, Saint-Léon-de-Standon, Saint-Malachie, Saint-Michel-de-Bellechasse, Saint-Nazaire-de-Dorchester, Saint-Nérée, Saint-Philémon, Saint-Raphaël, Saint-Vallier.

Municipalité régionale de comté de L'Amiante

Adstock, Beaulac-Garthby, Ville de Disraéli, Pâroisse de Disraéli, East-Broughton, Irlande, Kinnear's Mills, Sacré-Coeur-de-Jésus, Saint-Adrien-d'Irlande, Sainte-Clotilde-de-Beauce, Sainte-Praxède, Saint-Fortunat, Saint-Jacques-de-Leeds, Saint-Jacques-le-Majeur-de-Wolfestown, Saint-Jean-de-Brébeuf, Saint-Joseph-de-Coleraine, Saint-Julien, Saint-Pierre-de-Broughton, Thetford-Mines.

Municipalité régionale de comté de L'Islet

L'Islet, Saint-Adalbert, Saint-Aubert, Saint-Cyrille-de-Lessard, Saint-Damase-de-L'Islet, Sainte-Félicité, Sainte-Louise, Sainte-Perpétue, Saint-Jean-Port-Joli, Saint-Marcel, Saint-Omer, Saint-Pamphile, Saint-Roch-des-Aulnaies, Tourville.

Municipalité régionale de comté de La Nouvelle-Beauce

Saint-Bernard, Frampton, Sainte-Hénédine, Saint-Elzéar, Saint-Lambert-de-Lauzon, Sainte-Marguerite, Sainte-Marie, Saint-Isidore, Saints-Anges, Scott, Vallée-Jonction.

Municipalité régionale de comté des Etchemins

Lac-Etchemin, Saint-Benjamin, Saint-Camille-de-Lellis, Saint-Cyprien, Sainte-Aurélié, Sainte-Justine, Saint-Magloire, Sainte-Rose-de-Watford, Sainte-Sabine, Saint-Louis-de-Gonzague, Saint-Luc-de-Bellechasse, Saint-Prosper, Saint-Zacharie.

Municipalité régionale de comté de Lotbinière

Laurier-Station, Leclercville, Lotbinière, Notre-Dame-du-Sacré-Coeur-d'Issoudun, Saint-Agapit, Saint-Antoine-de-Tilly, Saint-Apollinaire, Sainte-Agathe-de-Lotbinière, Sainte-Croix, Saint-Édouard-de-Lotbinière, Saint-Flavien, Saint-Gilles, Saint-Janvier-de-Joly, Saint-Narcisse-de-Beaurivage, Dosquet, Saint-Patrice-de-Beaurivage, Saint-Sylvestre, Val-Alain.

Municipalité régionale de comté de Montmagny

Berthier-sur-Mer, Cap-Saint-Ignace, Lac-Frontière, Montmagny, Notre-Dame-du-Rosaire, Saint-Antoine-de-l'Isle-aux-Grues, Sainte-Apolline-de-Patton, Sainte-Euphémie-sur-Rivière-du-Sud, Sainte-Lucie-de-Bearegard, Saint-Fabien-de-Panet, Saint-François-de-la-Rivière-du-Sud, Saint-Just-de-Bretenières, Saint-Paul-de-Montminy, Saint-Pierre-de-la-Rivière-du-Sud.

Municipalité régionale de comté de Robert-Cliche

Beauceville, Saint-Alfred, Saint-Frédéric, Saint-Joseph-de-Beauce, Saint-Joseph-des-Érables, Saint-Jules, Saint-Odilon-de-Cranbourne, Saint-Séverin, Saint-Victor, Tring-Jonction.”.

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

7937

Draft Regulation

Professional Code
(R.S.Q., c. C-26)

Dentists

— Code of ethics

— Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the “Regulation to amend the Code of Ethics of Dentists”, adopted by the Bureau of the Ordre des dentistes du Québec may be submitted to the Government which could approve it with or without amendment, on the expiry of 45 days following this publication.

According to the “Ordre des dentistes du Québec”, the main purpose of the Draft Regulation is to adapt certain rules of ethics to the realities of the practice of the dental profession as provided by the “Regulation respecting the practice of the dental profession within a limited liability partnership or a joint-stock company”.

The Ordre des dentistes du Québec foresees no impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Caroline Daoust, Director General and Secretary, Ordre des dentistes du Québec, 625, boulevard René-Lévesque Ouest, 15^e étage, Montréal (Québec) H3B 1R2; telephone: 514 875-8511 or 1 800 361-4887; fax: 514 393-9248.

Any interested person having comments to make is asked to send them, before the expiry of the 45-day period, to the Chair of the Office des professions du Québec, 800, place D'Youville, 10^e étage, Québec (Québec) G1R 5Z3. The comments will be sent by the Office to the Minister responsible for the administration of legislation respecting the professions; they may also be sent to the professional order which adopted the Regulation and to interested persons, departments and bodies.

GAÉTAN LEMOYNE,
*Chair of the Office des
professions du Québec*

Regulation to amend the Code of ethics of dentists *

Professional Code
(R.S.Q., c. C-26, a. 87)

1. The Code of ethics of dentists is amended by inserting the following paragraph, after the first paragraph of section 3.02.02:

“Likewise, he shall avoid making any false representation regarding his competence or the effectiveness of his services generally offered by persons who perform their professional activities within a limited liability partnership or a joint-stock company within the meaning of the Civil Code or a limited liability partnership or joint-stock company as referred to in Chapter VI.3 of the Professional Code.”.

2. The Code is amended by inserting the following section after section 3.04.01:

“**3.04.02.** The dentist shall exercise appropriate supervision regarding any employee or any other person over whom he has immediate responsibility.

The dentist shall ensure compliance with the Dental Act (R.S.Q., c. D-3), the Professional Code (R.S.Q., c. C-26) and their statutory regulations by persons, employees, shareholders or associates who work with him in the exercising of the profession.

The dentist who carries on his profession within a limited liability partnership or a joint-stock company shall ensure compliance by the foregoing entity with the Dental Act, the Professional Code and their statutory regulations.”.

3. Section 3.05.01 of the Code is replaced by the following section:

“**3.05.01.** The dentist shall subordinate his personal interest as well as that of the limited liability partnership or joint-stock company in which he carries on his professional activities or in which he is an interested party, to that of his patient.”.

4. Section 3.05.05 of the Code is replaced by the following sections:

“**3.05.05.** Where a partner, shareholder, director, officer or employee of a limited liability partnership or a joint-stock company in which the dentist carries on his professional activities or has interests therein, is in a situation of conflicting interests, upon becoming aware thereof the dentist shall take appropriate measures to ensure that any information or documents pertaining to professional secrecy shall not be disclosed to such partner, shareholder, director, officer or employee.

To determine the effectiveness of such measures, the following factors shall be taken into account:

1° The size of the limited liability partnership or joint-stock company;

2° The precautionary measures taken to prevent access to the dentist’s records by the person in a situation of conflicting interests;

3° The instructions given regarding the protection of the confidential information or documents jeopardized by this situation of conflicting interests;

4° The relative isolation of the person in the situation of conflicting interests.

3.05.06. The dentist shall refrain from:

1° Unduly seeking or obtaining profit from the prescribing of apparatus, examinations, medication or treatments;

2° Granting in the carrying on of his profession any advantage, commission or rebate to any person whomsoever;

3° Accepting, in his capacity as a dentist or by using his title of dentist, any commission, rebate or material advantage other than customary expressions of thankfulness and gifts modest in value.

3.05.07. The dentist shall only share his fees with a person with whom he is authorized to carry on his professional activities under the Regulation respecting the practice of the dental profession within a limited liability partnership or a joint-stock company adopted by order-in-council number (*enter herein the number and date of the order-in-council adoption of this regulation by the government*).

* The last amendments to the Code of Ethics of Dentists (R.R.Q., 1981, c. D-3, r.4) were made under the Regulation approved by Order of Council number 580-2005 on June 15th, 2005 (2005, G.O. 2, 2058). For prior amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2006, updated September 1st, 2006.

Where a dentist carries on his professional activities within a limited liability partnership or a joint-stock company, the income resulting from the professional services that he has rendered within the foregoing entity and on the behalf thereof, then belongs to this limited liability partnership or joint-stock company, unless otherwise agreed upon.

3.05.08. The dentist shall not participate in any agreement whereby the nature and the extent of the professional expenditures may influence the quality of his practice.

In like manner, the dentist shall not participate in any agreement with another dental health care professional whereby the nature and the extent of the professional expenditures of the latter may influence the quality of his practice

Any agreement entered into by a dentist for the use of an immovable or a location for the carrying on of his professional activities shall be fully documented in writing and shall include a statement certifying that the obligations issuing therefrom respect the provisions of this Code as well as a clause authorizing the disclosure of this agreement to the Ordre des dentistes upon request.”

5. The Code is amended by inserting the following section after section 3.06.07:

“**3.06.08.** The dentist shall ensure that any person for whom he is liable in the carrying on of his profession shall not disclose to any third party the confidential information of which such person may be aware.”

6. The Code is amended by inserting the following section after section 3.09.11:

“**3.09.12.** The dentist who carries on his professional activities within a limited liability partnership or a joint-stock company shall not allow such entity by any means whatsoever to propagate false, deceitful, incomplete or misleading advertising.”

Articles 3.09.01 to 3.09.11 shall apply *mutadis mutandi* to the dentist who carries on his professional activities within a limited liability partnership or a joint-stock company.”

7. The Code is amended by inserting the following section after section 3.10.03:

“**3.10.04.** Where the dentist uses the graphic symbol of the Order for advertising purposes, he shall ensure that such advertising is not to be understood as advertising for the Order, nor that it engages the Order.”

8. The Code is amended by inserting the following subparagraphs after section 4.02.01:

“x) carrying on his professional activities within a limited liability partnership or a joint-stock company or having interests in such an entity with a person who, to the dentist’s knowledge, performs acts that prejudice the dignity of the dental profession;

y) carrying on his professional activities within a limited liability partnership or a joint-stock company, or having interests in such an entity, when a partner, shareholder, director, officer, or employee of such limited liability partnership or joint-stock company has been struck off the roll for more than 3 months or whose permit has been revoked, except insofar as the partner, shareholder, director, officer, or employee:

i. ceases to act in the performance of his duties as a director or officer within the limited liability partnership or joint-stock company within ten (10) days of the date on which the mandatory striking off or revocation of permit has become effective;

ii. ceases, if applicable, to attend any meeting of shareholders and to exercise his right to vote within ten (10) days of the date on which the mandatory striking off or revocation of permit has become effective;

iii. disposes of his voting shares or turns them over to a trustee within ten (10) days of the date on which the mandatory striking off or revocation of permit has become effective.”

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

7935

Draft Regulation

Professional Code
(R.S.Q., c. C-26)

Dentists

— Practice of the dental profession within a limited liability partnership or a joint-stock company

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the “Regulation respecting the practice of the dental profession within a limited liability partnership or a joint-stock company”, made by the Bureau of the Ordre

des dentistes du Québec, may be submitted to the Government which could approve it with or without amendment, on the expiry of 45 days following this publication.

The Draft Regulation contains specific provisions to set the terms and conditions authorizing the practice of the dentist profession within a partnership or joint-stock company, in particular as regards the management of the partnership or joint-stock company and the holding of shares or units.

In accordance with Chapter VI.3 of the Professional Code, the conditions proposed include the obligation to subscribe liability insurance for the partnership or joint-stock company to cover faults or negligence on the part of the partners in the practice of the profession within the partnership or joint-stock company. The partners must also provide the Ordre with the required information on the partnership or joint-stock company and keep it up-to-date.

The Ordre des dentistes du Québec foresees no impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Caroline Daoust, Director General and Secretary, Ordre des dentistes du Québec, 625, boulevard René-Lévesque Ouest, 15^e étage, Montréal (Québec) H3B 1R2; telephone: 514 875-8511 or 1 800 361-4887; fax: 514 393-9248.

Any interested person having comments to make is asked to send them, before the expiry of the 45-day period, to the Chair of the Office des professions du Québec, 800, place D'Youville, 10^e étage, Québec (Québec) G1R 5Z3. The comments will be sent by the Office to the Minister responsible for the administration of legislation respecting the professions; they may also be sent to the professional order which adopted the Regulation and to interested persons, departments and bodies.

GAÉTAN LEMOYNE,
*Chair of the Office
des professions du Québec*

Regulation respecting the practice of the dental profession within a limited liability partnership or a joint-stock company

Professional Code
(R.S.Q., c. C-26, a. 93, par. *g* and *h* and a. 94, par. *p*)

DIVISION I GENERAL

1. A member of the Ordre des dentistes du Québec may, based upon the terms, conditions and restrictions set forth under this regulation, practise his profession within a limited liability partnership or a joint-stock company within the meaning of Division VI.3 of the Professional Code (R.S.Q., c. C-26).

A member who no longer satisfies one of the conditions set out in this Regulation or in Chapter VI.3 of the Professional Code, shall immediately cease to be authorized to practise the profession within a partnership or company.

2. If a person referred to under section 1 is struck from the roll for a period in excess of one month or has been the subject of a revocation of his professional permit, such person may not, during the period of being struck from the roll or having a revoked permit, hold either directly or indirectly any share(s) in the partnership or company.

During this period, such person may not hold the position of director, officer or representative of the partnership or company.

DIVISION II CONDITIONS FOR PRACTISING

3. A member is authorized to carry on his professional activities within a partnership or company if the following conditions are respected at all times:

(1) The aggregate of voting rights attached to partnership or company shares is held:

(a) by at least one member of the Ordre;

(b) by a legal person, trust or any other enterprise whose voting rights attached to the shares of the partnership or company, or to equity shares or other entitlements are held wholly by at least one member of the Order;

(c) by both a person, a trust or other enterprise referred to under subsections *a* and *b*;

(2) In the case of a joint-stock company, the aggregate of non-voting shares is held by:

(a) by at least one member of the Order;

(b) by a relative, either by direct or indirect line of descent, of a member of the Order, who holds the shares referred under paragraph 1;

(c) by the spouse of a member of the Order, who holds the shares referred under paragraph 1;

(d) by a legal person, trust or any other enterprise whose voting rights attached to the shares of the partnership or company, or to equity shares or other entitlements are held wholly by a person referred to under subsections *a*, *b* or *c*;

(e) by both a person, a trust or other enterprise referred to under subparagraphs *a*, *b*, *c*, or *d*;

(3) Only members of the Order may be appointed to carry out management duties within the partnership or company, including, if applicable, the duty of a director, representative and officer;

(4) Share capital in the partnership or company may not be transferred without the consent of its board of directors;

(5) The conditions set out in subsections 1 to 4 hereunder are included in the articles of incorporation of the joint-stock company or stipulated in the contract creating the limited liability partnership and these documents also stipulate that this partnership or company is constituted for the purpose of carrying on professional activities.

To ensure the application of subparagraph 2 of the first paragraph, the word “spouse” designates a person bound to a member by marriage or civil union. A de facto spouse is deemed to be a spouse. A de facto spouse includes any person of the same or opposite gender of the member, who cohabits with the member and appears in public together as forming a couple, regardless of the duration of their cohabitation. If any controversy arises concerning the existence of their cohabitation, the latter is presumed when the person has been living for at least one year with the member, or from the time that such person and the member become the parents of a child.

4. A member may carry on his professional activities within a partnership or company if he provides prior to the exercising of his activities:

(1) The declaration referred to in section 5 along with a \$100.00 fee;

(2) A written document from a competent authority attesting that the partnership or company has taken out coverage in accordance with Division III;

(3) In the event that he practices within a joint-stock company, a written confirmation from a competent authority attesting to the existence of the joint-stock company;

(4) Where applicable, that he has provided a certified true copy of the declaration from the competent authority attesting to the continuance of the general partnership as a limited liability partnership;

(5) A written confirmation attesting that the partnership or company is duly registered in Quebec;

(6) A written confirmation attesting that the partnership or company maintains a place of business in Quebec;

(7) An irrevocable written authorization from the partnership or company within which the member practises, allowing a person, committee, disciplinary body, or tribunal referred to in section 192 of the Professional Code to obtain from any partner or shareholder any document referred to in section 13 or a copy thereof;

The member shall, however, be exempt from satisfying the conditions set out in the first paragraph if a respondent of the partnership or company with which he has become associated has already fulfilled these conditions with the Order.

5. The member shall complete a sworn statement duly completed on the form provided by the Order, which shall include the following information:

(1) The name of the partnership or company as well as those used in Québec by the partnership or company in which the member practises his profession and the business number granted by the competent authority for each of these partnerships or companies;

(2) The legal form of the partnership or company;

(3) The list of all member of the Order who practise within the partnership or company;

(4) His name, place of residence and the place where he mainly practises his profession;

(5) In the case where the member practises within a limited liability partnership, the addresses of the establishments in Québec of the partnership, while specifying the main address, the names and residential addresses of all partners, their percentage of shares as well as some indication of their managerial duties, if applicable;

(6) In the case where the member practises within a joint-stock company, the address of the company's corporate seat and its establishments in Québec, the names and residential addresses of all shareholders, their percentage of voting and non-voting shares as well as some indication of their duties as directors, representatives and officers, if applicable;

(7) A written confirmation provided by the member attesting that the holding of company or partnership shares and that the administrative rules of the partnership or company satisfy the conditions set out in this Regulation.

6. The member shall:

(1) Update and provide, before March 31 of each year, the declaration prescribed in section 5;

(2) Promptly notify the Order of any change in the coverage prescribed in division III or in the information given in the declaration prescribed in section 5 that might violate the conditions set out in section 3.

7. Where more than one member carries on professional activities within a partnership or company, one respondent and a substitute shall be appointed to act on behalf of all members practising therein in order to satisfy the conditions provided in sections 4 and 6.

The respondent and the substitute shall be members of the Order and carry on their professional activities in Québec within the partnership or company.

8. The respondent shall provide the information and documents that the member is required to transmit to the Order and respond to requests made by the syndic, an inspector, an investigator or any other Order representative.

The respondent shall receive all forms of communications from the Order addressed to the partnership or company.

DIVISION III

SECURITY AGAINST THE PROFESSIONAL FAULT OF PARTNERSHIP OR COMPANY MEMBERS

9. The member who carries on his professional activities within a partnership or company must furnish and maintain, for the partnership or company, security against the professional liability of the partnership or company that may arise from fault or negligence on the part of the member in the practice of his profession within the partnership or company, by contributing to the professional liability insurance fund of the Ordre des dentistes du Québec.

10. The security shall provide the following minimum conditions:

(1) An undertaking by the insurer to pay on behalf of the partnership or company, over and above the amount of coverage the member must take out in accordance with the Regulation respecting compulsory contribution to the professional liability insurance fund of the Ordre des dentistes du Québec, approved by order-in-council No. 1750-89 on November 15 1989 and up to the amount of the coverage, any amount that the partnership or company may be legally bound to pay to third parties on a claim made during the period of coverage and arising from the member's fault or negligence in the practice of his profession with the partnership or company;

(2) An undertaking by the insurer to take up the cause of the partnership or company and defend it in any lawsuit launched against it and to pay, in addition to the amounts covered by the liability insurance, all legal costs of lawsuits against the partnership or company, including the investigation and defence costs and interest on the amount of the coverage;

(3) An undertaking that the coverage shall be not less than \$1,000,000 per incident and shall be for all claims against the partnership or company in the course of a secured period of not more than 12 months, regardless of the number of members in the partnership or company;

(4) The coverage shall be at least \$1,000,000 per claim and for the aggregate of claims made against the partnership or company in a 12-month period of coverage;

DIVISION IV

NAME OF THE PARTNERSHIP OR COMPANY

11. The dentist who carries on his profession within a joint-stock company is authorized to include in or after its name the words "firm of professionals governed by the Professional Code" or the abbreviation "FPGPC".

12. The name of a limited liability partnership shall comply with section 187.13 of the Professional Code and section 36 of the Dental Act (R.S.Q., c. D-3).

SECTION V ADDITIONAL INFORMATION

13. The documents which the member has been authorized by the partnership or company to communicate or copy in accordance with subsection 7 of section 4 are as follows:

(1) If the member practises within a limited liability partnership:

- (a) the partnership agreement and amendments;
- (b) the declaration of registration and any update thereof;
- (c) the up-to-date register of partners;
- (d) the complete and up-to-date register and domicile of the partners carrying on the duties of management within the partnership or company;

(2) If the member practises within a joint-stock company:

- (a) the up-to-date register of the company's articles and by-laws;
- (b) the declaration of registration and any update thereof;
- (c) the complete and up-to-date register of securities;
- (d) any shareholder agreement, voting agreement and related amendments;
- (e) the up-to-date register of directors;
- (f) The name and domicile of the directors, representatives or officers of the partnership or company.

14. When a general partnership is continued as a limited liability partnership or when a joint-stock company is incorporated, the member of the Order shall, within 15 days of the continuation or the incorporation, publish a notice in a newspaper having general circulation in each place where the professional has a place of business. The notice shall specify the nature and consequences of the partnership's or company's change in status, particularly as concerns the member's professional liability and the liability of the partnership or company.

15. This regulation comes into force on the fifteenth day following its publication in the *Gazette officielle du Québec*.

7934

Draft Regulation

Nurses Act
(R.S.Q., c. I-8)

Professional Code
(R.S.Q., c. C-26)

Nurses

— **Terms and conditions for the issue of permits by the Ordre**
— **Amendment**

Notice is hereby given, in accordance with the Regulations Act (R.S.Q., c. R-18.1), that the Bureau of the Ordre des infirmières et infirmiers du Québec passed the Regulation to amend the Regulation respecting terms and conditions for the issue of permits by the Ordre des infirmières et infirmiers du Québec.

The Regulation, the text of which is attached below, will be examined by the Office des professions du Québec pursuant to section 95 of the Professional Code. It will then be submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment, upon the expiry of 45 days following this publication.

The purpose of the Regulation is to extend for a period of five years the application of the Regulation respecting the terms and conditions for the issue of permits by the Ordre des infirmières et infirmiers du Québec. According to the Bureau of the Ordre des infirmières et infirmiers du Québec, the object of the amendment is to maintain the current Regulation in force to allow the Bureau to complete its review of the regulations that pertain to admission to the profession.

The Bureau foresees the regulation will have no impact on businesses, in particular small and medium-sized businesses.

Further information concerning the Regulation may be obtained by contacting M^c Carmelle Marchessault, Director, Legal Services Department, Ordre des infirmières et infirmiers du Québec, 4200, boulevard Dorchester Ouest, Montréal (Québec) H3Z 1V4; telephone 514 935-2501; fax: 514 935-3147.

Any person having comments to make on the Regulation is asked to send them, before the expiry of the 45 days period, to the Chairman of the Office des professions du Québec, 800, place D'Youville, 10^e étage, Québec (Québec) G1R 5Z3. Those comments will be forwarded by the Office to the Minister responsible for the administration of legislation respecting the professions; they may also be forwarded to the professional order that made the Regulation, that is the Ordre des infirmières et infirmiers du Québec, and to the interested persons, departments and agencies.

GAÉTAN LEMOYNE,
*Chairman of the Office des
professions du Québec*

Regulation to amend the Regulation respecting the terms and conditions for the issue of permits by the Ordre des infirmières et infirmiers du Québec *

Professional Code
(R.S.Q., c. C-26, a. 94, par. i)

1. Section 25 of the Regulation respecting the terms and conditions for the issue of permits by the Ordre des infirmières et infirmiers du Québec is amended by substituting the number “ten” for the number “fifteen”.

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

7936

* The Regulation respecting the terms and conditions for the issue of permits by the Ordre des infirmières et infirmiers du Québec was approved by Order in Council 848-97 dated June 25, 1997 (1997, *G.O.* 2, 3598) and was amended by Order in Council 777-2002 dated June 19, 2002 (2002, *G.O.* 2, 4377).

Notices

Notice

Parks Act
(R.S.Q., c. P-9)

Parc national de la Kuururjuaq — Creation

Pursuant to Section 4 of the Parks Act (R.S.Q., c. P-9)

Notice is hereby given by Mr. Claude Béchar, Minister of Sustainable Development, Environment and Parks, of the intention of the Government of Québec:

1. to create Parc national de la Kuururjuaq, in Nunavik, on the territory in the public domain covering a surface area of 4 273 km²;

2. to allow interested persons to submit their written comments on the creation of this park not later than March 5, 2007, to the Direction du patrimoine écologique et des parcs of the Ministère du Développement durable, de l'Environnement et des parcs, 675, boulevard René-Lévesque Est, 4^e étage, boîte 21, Québec (Québec) G1R 5V7.

The map of the proposed boundary and the documentation related to this consultation are available at the Direction du patrimoine écologique et des parcs of the Ministère du Développement durable, de l'Environnement et des Parcs (telephone: 418 521-3907, e-mail: kuururjuaq@mddep.gouv.qc.ca), at the Kativik Regional Government (telephone: 819 964-2961) and at the municipal building of Kangiqsualujjuaq (telephone: 819 337-5271).

Public hearings will be held at the gymnasium of the Kangiqsualujjuaq Community Centre on March 14 and 15, 2007 starting at 10:00 a.m. to hear those individuals having submitted a brief not later than March 5, 2007. The Inuit who wish to make known their comments without preparing a written brief will also be heard.

CLAUDE BÉCHARD,
*Minister of Sustainable Development,
Environment and Parks*

Index

Abbreviations : **A**: Abrogated, **N**: New, **M**: Modified

	Page	Comments
Administrative justice, An Act respecting..., amended (2006, Bill 25)	91	
Amusement Clubs Act, amended (2006, Bill 47)	143	
Cartage industry – Québec (An Act respecting collective agreement decrees, R.S.Q., c. D-2)	165	Draft
Cemetery Companies Act, amended (2006, Bill 47)	143	
Collective agreement decrees, An Act respecting... — Cartage industry – Québec (R.S.Q., c. D-2)	165	Draft
Companies Act, amended (2006, Bill 47)	143	
Constitution of certain Churches, An Act respecting the..., amended (2006, Bill 47)	143	
Cooperative Investment Plan Act (2006, Bill 46)	107	
Crime Victims Compensation Act and other legislative provisions, An Act to amend... (2006, Bill 25)	91	
Crime Victims Compensation Act, amended (2006, Bill 25)	91	
Dentists — Code of ethics (Professionnal Code, R.S.Q., c. C-26)	169	Draft
Dentists — Practice of the dental profession within a limited liability partnership or a joint-stock company (Professional Code, R.S.Q., c. C-26)	171	Draft
Enterprise registrar and other legislative provisions, An Act to amend the Act respecting the... (2006, Bill 47)	143	
Enterprise registrar, An Act respecting the..., amended (2006, Bill 47)	143	
Fabriques, An Act respecting..., amended (2006, Bill 47)	143	
Financial Administration Act, amended (2006, Bill 47)	143	
Fish and Game Clubs Act, amended (2006, Bill 47)	143	
Gas, Water and Electricity Companies Act, amended (2006, Bill 47)	143	

Land survey, An Act respecting..., amended (2006, Bill 38)	97	
Lands in the domain of the State and other legislative provisions, An Act to amend the Act respecting the... (2006, Bill 38)	97	
Lands in the domain of the State, An Act respecting the..., amended (2006, Bill 38)	97	
Legal publicity of sole proprietorships, partnerships and legal persons, An Act respecting the..., amended (2006, Bill 47)	143	
Legal Time Act (2006, Bill 2)	87	
List of Bills sanctioned (6 December 2006)	81	
List of Bills sanctioned (12 December 2006)	83	
List of Bills sanctioned (13 December 2006)	85	
Marketing of agricultural, food and fish products as regards the deposit of guarantees of financial liability, An Act to amend the Act respecting the... (2006, Bill 42)	103	
Mining Companies Act, amended (2006, Bill 47)	143	
Ministère des Ressources naturelles et de la Faune, An Act respecting the..., amended (2006, Bill 38)	97	
Ministère du Revenu, An Act respecting the..., amended (2006, Bill 47)	143	
National Benefit Societies Act, amended (2006, Bill 47)	143	
Nurses — Terms and conditions for the issue of permits by the Ordre (Professional Code, R.S.Q., c. C-26)	175	Draft
Parc national de la Kuururjuaq — Creation (Park Act, R.S.Q., c. P-9)	177	Notice
Park Act — Parc national de la Kuururjuaq — Creation (R.S.Q., c. P-9)	177	Notice
Professional Code — Dentists — Code of ethics (R.S.Q., c. C-26)	169	Draft
Professional Code — Dentists — Practice of the dental profession within a limited liability partnership or a joint-stock company (R.S.Q., c. C-26)	171	Draft
Professional Code — Nurses — Terms and conditions for the issue of permits by the Ordre (R.S.Q., c. C-26)	175	Draft
Professional Syndicates Act, amended (2006, Bill 47)	143	
Real Estate Brokerage Act, amended (2006, Bill 47)	143	

Religious Corporations Act, amended	143
(2006, Bill 47)	
Roman Catholic Bishops Act, amended	143
(2006, Bill 47)	
Roman Catholic cemetery corporations, An Act respecting..., amended	143
(2006, Bill 47)	
Societies for the prevention of cruelty to animals, An Act respecting..., amended	143
(2006, Bill 47)	
Special powers of legal persons, An Act respecting the..., amended	143
(2006, Bill 47)	
Taxation Act, amended	107
(2006, Bill 46)	
Telegraph and Telephone Companies Act, amended	143
(2006, Bill 47)	
Winding-up Act, amended	143
(2006, Bill 47)	
Workers' Compensation Act, amended	91
(2006, Bill 25)	

