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Part

**2**

**No. 52**

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**Laws and Regulations**

Volume 139

**Summary**

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**PROVINCE OF QUÉBEC**

1ST SESSION

38TH LEGISLATURE

QUÉBEC, 4 DECEMBER 2007

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## OFFICE OF THE LIEUTENANT-GOVERNOR

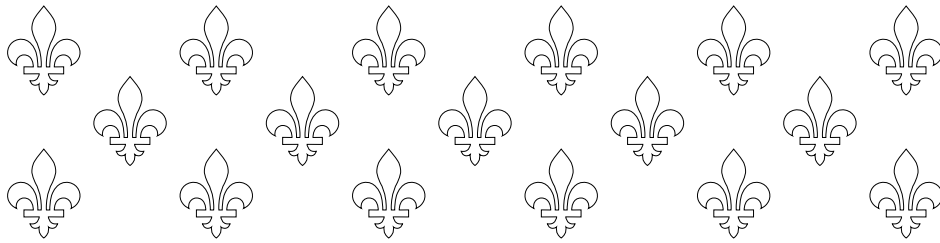
*Québec, 4 December 2007*

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

- 12 An Act to amend the Professional Code and the Pharmacy Act
- 30 An Act to amend the Act respecting the Société de la Place des Arts de Montréal, the Act respecting the Société de télédiffusion du Québec and the Act respecting the Société du Grand Théâtre de Québec
- 34 An Act to repeal the Act to establish a special olympic fund and to amend other legislative provisions
- 38 An Act to amend the Act respecting the Société immobilière du Québec
- 43 An Act to amend various electoral legislation with regard to the identification of electors

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





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# NATIONAL ASSEMBLY

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FIRST SESSION

THIRTY-EIGHTH LEGISLATURE

Bill 34  
(2007, chapter 27)

**An Act to repeal the Act to establish  
a special olympic fund and to amend  
other legislative provisions**

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**Introduced 31 October 2007  
Passed in principle 22 November 2007  
Passed 30 November 2007  
Assented to 4 December 2007**

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**Québec Official Publisher  
2007**

**EXPLANATORY NOTES**

*This bill repeals the Act to establish a special olympic fund and terminates payment of part of the tobacco tax into the fund as provided under the Tobacco Tax Act. The bill also amends the Act respecting the Régie des installations olympiques so that the transfer of the Olympic installations to Ville de Montréal may be postponed to a date to be set by the Government.*

**LEGISLATION REPEALED BY THIS BILL:**

- Act to establish a special olympic fund (1976, chapter 14).

**LEGISLATION AMENDED BY THIS BILL:**

- Tobacco Tax Act (R.S.Q., chapter I-2);
- Act respecting the Régie des installations olympiques (R.S.Q., chapter R-7).



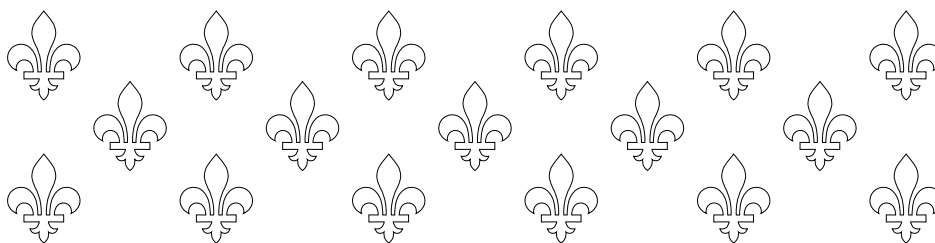
## Bill 34

### AN ACT TO REPEAL THE ACT TO ESTABLISH A SPECIAL OLYMPIC FUND AND TO AMEND OTHER LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** The Act to establish a special olympic fund (1976, chapter 14) is repealed.
- 2.** Section 18 of the Tobacco Tax Act (R.S.Q., chapter I-2) is repealed.
- 3.** Section 23 of the Act respecting the Régie des installations olympiques (R.S.Q., chapter R-7) is amended by replacing “As soon as, in the opinion of the Government, the loans and advances obtained from the Minister of Finance have been repaid and the loans and obligations of the board guaranteed by the Minister of Finance have been repaid and discharged,” in the second paragraph by “On the date set by the Government,”.
- 4.** The sums accumulated in the special olympic fund as at 31 January 2008 are paid into the consolidated revenue fund.
- 5.** This Act comes into force on 1 January 2008, except section 1, which comes into force on 1 February 2008.





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# NATIONAL ASSEMBLY

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FIRST SESSION

THIRTY-EIGHTH LEGISLATURE

Bill 38  
(2007, chapter 28)

## **An Act to amend the Act respecting the Société immobilière du Québec**

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**Introduced 31 October 2007**  
**Passed in principle 22 November 2007**  
**Passed 30 November 2007**  
**Assented to 4 December 2007**

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**Québec Official Publisher**  
**2007**

## EXPLANATORY NOTES

*The object of this bill is to make new rules of governance applicable to the Société immobilière du Québec. The bill thus amends the Act respecting the Société immobilière du Québec and subjects the Société to the Act respecting the governance of state-owned enterprises.*

*The new rules determine the composition, operation and responsibilities of the Société's board of directors. Furthermore, new rules concerning the disclosure and publication of information as well as the presentation of a strategic plan will apply to the Société under the Act respecting the governance of state-owned enterprises.*

*Lastly, the bill includes consequential amendments and transitional provisions.*

## LEGISLATION AMENDED BY THIS BILL:

- Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02);
- Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1).

## Bill 38

### AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ IMMOBILIÈRE DU QUÉBEC

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

**1.** Section 4 of the Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1) is replaced by the following section:

“**4.** The Société is administered by a board of directors consisting of nine members, including the chair and the president and chief executive officer.

The Government appoints the members of the board of directors, other than the chair and the president and chief executive officer, taking into consideration the expertise and experience profiles approved by the board. Board members are appointed for a term of up to four years.”

**2.** Section 6 of the Act is replaced by the following section:

“**6.** The Government appoints the chair of the board of directors for a term of up to five years.”

**3.** Section 7 of the Act is replaced by the following sections:

“**7.** On the recommendation of the board of directors, the Government appoints the president and chief executive officer, taking into consideration the expertise and experience profile approved by the board.

The president and chief executive officer is appointed for a term of up to five years. The office of president and chief executive officer is a full-time position.

“**7.1.** If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 7 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.

“**7.2.** If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the Société’s personnel to exercise the functions of that position.”

**4.** Section 8 of the Act is amended by replacing the second and third paragraphs by the following paragraphs:

“A vacancy on the board of directors is filled in accordance with the rules of appointment to the board.

Non-attendance at a number of board meetings determined by by-law of the Société constitutes a vacancy in the cases and circumstances specified in the by-law.”

**5.** Section 10 of the Act is repealed.

**6.** Section 11 of the Act is amended

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

“**11.** The Government determines the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.”;

(2) by replacing “members of the board of directors, other than the president of the Société,” in the first paragraph by “other members of the board of directors”.

**7.** Section 12 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “the president or any” in the first line of the second paragraph by “an”.

**8.** Section 13 of the Act is repealed.

**9.** Section 15 of the Act is amended by inserting “and internal management by-laws” after “14” in the second paragraph.

**10.** Section 16 of the Act is amended

(1) by replacing “chairman” in the second line by “chair of the board, the president and chief executive officer”;

(2) by replacing “by-laws of internal management of the Société” in the third line by “Société’s by-laws”.

**11.** Section 38 of the Act is amended

(1) by striking out the first paragraph;

(2) by striking out “, also,” in the second paragraph.

**12.** Section 41 of the Act is amended by inserting “concerning the Société and any subsidiary of the Société” after “information” in the second paragraph.

**13.** Section 43 of the Act is amended by replacing the first sentence by the following sentence:

“The books and accounts of the Société are audited by the Auditor General every year and every time the Government orders them audited.”

**14.** Section 45 of the Act is replaced by the following section:

“**45.** The Société must also provide the Minister with any information the Minister may require concerning the Société or its subsidiaries.”

**15.** Sections 17, 60 and 63 of the Act are amended by replacing “president of the Société” and “president” by “president and chief executive officer of the Société” and “president and chief executive officer”, respectively.

**16.** Sections 9, 48, 49 and 50 of the Act are amended by replacing “chairman” wherever it appears by “chair”.

**17.** Schedule I to the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) is amended by inserting “Société immobilière du Québec” in alphabetical order.

#### TRANSITIONAL PROVISIONS

**18.** The requirements relating to the number of independent members on the board of directors of the Société immobilière du Québec enacted by section 4 of the Act respecting the governance of state-owned enterprises and the requirement provided in the second paragraph of section 19 of that Act apply as of the date set by the Government. The date must be set as soon as possible and the sections are to apply not later than 14 December 2011.

The same applies to the requirement that the audit committee include a member of a professional order of accountants, set out in the second paragraph of section 23 of that Act.

**19.** The Government may, in accordance with the Act respecting the governance of state-owned enterprises, determine that a member of the board of directors of the Société immobilière du Québec in office on 3 December 2007 has the status of independent director.

**20.** A member of the board of directors of the Société immobilière du Québec in office on 3 December 2007 who has not obtained the status of independent director under section 19 of this Act may, despite section 19 of the Act respecting the governance of state-owned enterprises, be a member of

a committee referred to in section 19 of the Act respecting the governance of state-owned enterprises until the number of independent directors on the board corresponds to two thirds of the membership.

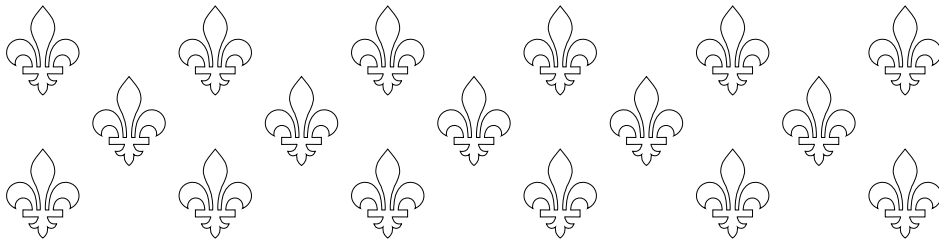
**21.** The members of the board of directors of the Société immobilière du Québec, and the president and chief executive officer, in office on 3 December 2007 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

**22.** For the purposes of sections 34 and 35 of the Act respecting the governance of state-owned enterprises, the Société immobilière du Québec must submit its strategic plan to the Government not later than 31 March 2009.

**23.** Sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises apply to the Société immobilière du Québec from the fiscal year that begins on 1 April 2008.

**24.** This Act comes into force on 4 December 2007.





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# NATIONAL ASSEMBLY

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FIRST SESSION

THIRTY-EIGHTH LEGISLATURE

Bill 43  
(2007, chapter 29)

**An Act to amend various electoral  
legislation with regard to the  
identification of electors**

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**Introduced 6 November 2007  
Passed in principle 14 November 2007  
Passed 4 December 2007  
Assented to 4 December 2007**

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**Québec Official Publisher  
2007**

**EXPLANATORY NOTES**

*This bill amends three electoral Acts to ensure that electors show their faces to identify themselves before they vote.*

*However, the bill enables electors who are unable to show their face for reasons of physical health the chief electoral officer considers valid to obtain an authorization to identify themselves without showing their face.*

**LEGISLATION AMENDED BY THIS BILL:**

- Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2);
- Act respecting school elections (R.S.Q., chapter E-2.3);
- Election Act (R.S.Q., chapter E-3.3).

## Bill 43

### AN ACT TO AMEND VARIOUS ELECTORAL LEGISLATION WITH REGARD TO THE IDENTIFICATION OF ELECTORS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

**1.** Section 213.2 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is amended

(1) by inserting “show his face and” before “meet” in subparagraph 3 of the first paragraph;

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

“Despite subparagraphs 2 and 3 of the first paragraph, an elector who is unable to show his face for reasons of physical health that are considered valid by the chief electoral officer or any person designated by the chief electoral officer for that purpose may obtain an authorization allowing him to be identified without showing his face, provided he first signs the sworn statement provided for that purpose in the presence of the members of the verification panel.

The chairman of the verification panel shall give the elector the authorization described in the third paragraph.”

**2.** Section 215 of the Act is amended by replacing “shall produce as identification, notwithstanding any incompatible provision,” in the first and second lines of the third paragraph by “shall show his face and identify himself, notwithstanding any incompatible provision, by producing”.

#### ACT RESPECTING SCHOOL ELECTIONS

**3.** Section 112.2 of the Act respecting school elections (R.S.Q., chapter E-2.3) is amended

(1) by inserting “show his face and” before “meet” in subparagraph 3 of the first paragraph;

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

“Despite subparagraphs 2 and 3 of the first paragraph, an elector who is unable to show his face for reasons of physical health that are considered valid by the chief electoral officer or any person designated by the chief electoral officer for that purpose may obtain an authorization allowing him to be identified without showing his face, provided he first signs the sworn statement provided for that purpose in the presence of the members of the verification panel.

The chairman of the verification panel shall give the elector the authorization described in the third paragraph.”

**4.** Section 114 of the Act is amended by replacing “shall produce as identification, notwithstanding any incompatible provision,” in the first and second lines of the second paragraph by “shall show his face and identify himself, notwithstanding any incompatible provision, by producing”.

#### ELECTION ACT

**5.** Section 335.2 of the Election Act (R.S.Q., chapter E-3.3) is amended

(1) by inserting “show his face and” before “meet” in subparagraph 3 of the first paragraph;

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

“Despite subparagraphs 2 and 3 of the first paragraph, an elector who is unable to show his face for reasons of physical health that are considered valid by the chief electoral officer or any person designated by the chief electoral officer for that purpose may obtain an authorization allowing him to be identified without showing his face, provided he first signs the sworn statement provided for that purpose in the presence of the members of the verification panel.

The chairman of the verification panel shall give the elector the authorization described in the third paragraph.”

**6.** Section 337 of the Act is amended by replacing “shall produce as identification, notwithstanding any incompatible provision,” in the first and second lines of the second paragraph by “shall show his face and identify himself, notwithstanding any incompatible provision, by producing”.

**7.** This Act comes into force on 4 December 2007.

## Coming into force of Acts

Gouvernement du Québec

### **O.C. 1124-2007, 12 December 2007**

#### **An Act respecting reserved designations and added-value claims (2006, c. 4)**

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

COMING INTO FORCE of certain provisions of the Act respecting reserved designations and added-value claims

WHEREAS the Act respecting reserved designations and added-value claims (2006, c. 4) was assented to on 19 April 2006;

WHEREAS section 80 of the Act provides that the Act comes into force on the date or dates to be set by the Government;

WHEREAS Order in Council 856-2006 dated 20 September 2006 set 6 November 2006 as the date of coming into force of the Act, except sections 1 to 6, 9 to 11, 15, 30 to 70 and 72 to 78;

WHEREAS it is expedient to set the coming into force of certain provisions of the Act for the purpose of allowing the Conseil des appellations réservées et des termes valorisants to act in accordance with the Act respecting reserved designations (R.S.Q., c. A-20.02) in the place and stead of a board composed pursuant to the Act;

WHEREAS it is expedient to allow the Government to make regulations for the purposes of the Act;

WHEREAS it is expedient to set 31 December 2007 as the date of coming into force of paragraphs 1 and 2 of section 9, paragraph 5 of section 9 to the extent that it concerns reserved designations, section 58 and section 74 of the Act respecting reserved designations and added-value claims;

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

THAT paragraphs 1 and 2 of section 9, paragraph 5 of section 9 to the extent that it concerns reserved designations, section 58 and section 74 of the Act respecting reserved designations and added-value claims (2006, c. 4), come into force on 31 December 2007.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

8480



## Regulations and other acts

Gouvernement du Québec

### **O.C. 1097-2007**, 12 December 2007

An Act respecting the Société d'habitation du Québec  
(R.S.Q., c. S-8)

Implementation of a special program to allocate low-rental dwellings at Place Lachine

WHEREAS certain municipal housing bureaus, including the Office municipal d'habitation de Montréal (OMHM), are facing serious social problems that affect the health and security of low-rental housing tenants;

WHEREAS the OMHM is facing major social problems in the Place Lachine housing complex;

WHEREAS on 1 January 2008, upon completion of the renovation work on the Place Lachine housing complex, the OMHM will be required to allocate 100 low-rental dwellings to new households;

WHEREAS a greater social and economic mix of tenants will help reduce the intensity of the problems;

WHEREAS, under the fifth paragraph of section 3.1 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8), the Société may, where required by exceptional circumstances and with the authorization of the Government, implement any special program or make any modification to an existing program to take such exceptional circumstances into account;

WHEREAS under that section, such a program or modification to an existing program may differ from the conditions or rules of allocation that normally apply and the special program or modifications come into force on the date authorization is given by the Government;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs and Regions:

THAT the special program to allocate low-rental dwellings at Place Lachine, attached to this Order in Council, be approved;

THAT the special program come into force on the date of its approval.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

### **Special program to allocate low-rental dwellings at Place Lachine**

1. The purpose of this program is to increase the socio-economic mix of tenants of low-rental dwellings in the Place Lachine housing complex located in the quadrilateral formed by Duff Court and Croissant Roy streets in the Lachine borough, Montréal.

2. The rules of the program apply to the allocation of low-rental dwellings in the Place Lachine housing complex between 1 January 2008 and 31 December 2009.

3. The By-law respecting the allocation of dwellings in low rental housing, approved by Order in Council 1243-90 dated 29 August 1990, applies to the allocation of those dwellings, subject to the special conditions set out in this program.

4. As of 1 January 2008, the Office municipal d'habitation de Montréal (OMHM) must constitute, using each of the current lists of eligible persons for the Lachine borough, a distinct list for the Place Lachine housing complex for each required subcategory of dwelling.

5. The applicants entered on the current lists of eligible persons for the Lachine borough are to be entered on those lists.

6. Within the meaning of section 22 of the By-law respecting the allocation of dwellings in low rental housing, the priority of applications is evaluated as follows, in decreasing order:

i. An applicant whose application has priority within the meaning of section 23 of the By-law respecting the allocation of dwellings in low rental housing;

ii. An applicant whose first date of entry on the current lists of eligible persons of the Office municipal d'habitation de Montréal is the oldest entry.

7. If two or more applications were made on the same date, the OMHM is to weight the applications and assign them priority in accordance with the By-law respecting the allocation of dwellings in low rental housing and enter the applications in the resulting order on the new list.

8. Once this program expires, the lists of eligible persons constituted for the purposes of this program will be incorporated into the regular lists of the OMHM for the Lachine borough. To that end, each applicant entered on the lists for the Place Lachine housing complex will be assigned a new position on the lists according to the weighting and priority set out in the By-law respecting the allocation of dwellings in low rental housing.

8483

Gouvernement du Québec

**O.C. 1106-2007, 12 December 2007**Professional Code  
(R.S.Q., c. C-26)

Amount of the contribution of each member of a professional order for the 2008-2009 fiscal year of the Office des professions du Québec

WHEREAS, under section 196.2 of the Professional Code (R.S.Q., c. C-26), the expenditures incurred by the Office des professions du Québec in a fiscal year shall be payable by the members of the professional orders;

WHEREAS, under section 196.3 of the Code, each member of a professional order is required to pay, for every fiscal year of the Office, a contribution equal to the total of the expenditures incurred by the Office for a year of reference, divided by the total number of members entered on the rolls of all orders on the last day of the year of reference;

WHEREAS, under section 196.4 of the Code, the Government shall fix, for each fiscal year of the Office, the amount of the contribution of each member of an order;

WHEREAS the first paragraph of section 196.5 of the Code determines that where, for a particular fiscal year, the total amount of the contributions paid under section 196.3 is less than or is more than the amount of

the expenditures incurred by the Office, the contribution of each member, established in accordance with section 196.3, shall be increased or reduced, as the case may be;

WHEREAS, under the second paragraph of that section, the increase or reduction shall be determined by establishing the difference between the expenditures incurred by the Office for that fiscal year and the total amount of contributions paid for the year of reference and dividing that difference by the total number of members entered on the roll of every order on the last day of that fiscal year. The charge payable pursuant to section 196.8 shall be deducted when the increase or reduction is determined;

WHEREAS, for the purposes of section 196.5 of the Code, the reference year to serve as the basis for the calculation of the contribution is the period from 1 April 2006 to 31 March 2007;

WHEREAS, pursuant to paragraph 4 of section 19.1 of the Professional Code, the Minister submitted the amount of the contribution of each member of an order to be fixed for the 2008-2009 fiscal year to the Interprofessional Council for advice;

WHEREAS no comments in particular were received from the Interprofessional Council;

WHEREAS it is expedient to fix the amount of the contribution payable by each member of an order;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for the administration of legislation respecting the professions:

THAT \$24.80 be fixed as the amount of the contribution of each member of a professional order for the 2008-2009 fiscal year of the Office des professions du Québec.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

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Gouvernement du Québec

**O.C. 1107-2007, 12 December 2007**

An Act respecting lotteries, publicity contests and amusement machines  
(R.S.Q., c. L-6)

**Bingo**

— **Lottery Schemes**  
— **Amendments**

Regulation respecting bingo and amending the Lottery Schemes Regulation

WHEREAS sections 34, 36 and 49.0.1, subparagraphs *a*, *b*, *c* and *d* of the first paragraph and the second paragraph of section 119 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., c. L-6) empower the Government to regulate the matters set forth therein;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation attached to this Order in Council was published in Part 2 of the *Gazette officielle du Québec* of 6 June 2007 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation with amendments to take into account the comments received following the publication in the *Gazette officielle du Québec*;

IT IS ORDERED, therefore, on the recommendation of the Minister of Public Security:

THAT the Regulation respecting bingo and amending the Lottery Schemes Regulation, attached to this Order in Council, be made.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

**Regulation respecting bingo and amending the Lottery Schemes Regulation\***

An Act respecting lotteries, publicity contests and amusement machines  
(R.S.Q., c. L-6, ss. 34, 36, 49.0.1 and 119, 1st par., subpars. *a*, *b*, *c*, *d* and 2nd par.)

**DIVISION I**  
**DEFINITIONS**

**1.** For the purposes of the first paragraph of section 49.0.1 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., c. L-6) and this Regulation,

“charitable purposes” means objects or purposes intended to relieve suffering or poverty and those intended to promote education or achieve any other objective favourable to the population in the fields of culture, the arts, sports or community interests; (*fins charitables*)

“religious purposes” means objects or purposes intended to promote a religions doctrine. (*fins religieuses*)

**DIVISION II**  
**CATEGORIES OF LICENCES**

**2.** The categories of licences in the bingo lottery scheme are as follows:

- (1) in-hall bingo licence;
- (2) media bingo licence;
- (3) recreational bingo licence;
- (4) fair or exhibition bingo licence;
- (5) agricultural concession bingo licence;
- (6) bingo licence for a public place of amusement;
- (7) bingo hall manager’s licence; and
- (8) bingo supplier’s licence.

\* The Lottery Schemes Regulation, made by Order in Council 2704-84 dated 5 December 1984 (1985, *G.O.* 2, 11), was last amended by the regulation made by Order in Council 510-98 dated 8 April 1998 (1998, *G.O.* 2, 1621). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007

Operation of the licences is governed by the Bingo Rules made by the Régie des alcools, des courses et des jeux and approved by Order in Council 1108-2007 dated 12 December 2007, as they read at the time they are applied.

**3.** An in-hall bingo licence, a media bingo licence and a recreational bingo licence may be issued only to a charitable or religious organization.

An in-hall bingo licence may authorize the holder to sell instant win tickets.

**4.** A fair or exhibition bingo licence may be issued only to the board of a fair or exhibition.

**5.** An agricultural concession bingo licence may be issued only to the operator of a concession leased from the board of a fair or exhibition.

**6.** A bingo licence for a public place of amusement, a bingo hall manager's licence and a bingo supplier's licence may be issued to a person or partnership.

### DIVISION III VALIDITY AND APPLICATION DEADLINE

**7.** The period of validity of a licence referred to in section 2 is determined as follows:

(1) an in-hall bingo licence and a bingo hall manager's licence are valid for one year

(a) beginning on 1 June of a year and ending on 31 May of the following year, if the hall covered by the application is situated in any of the following regions: 01 Bas St-Laurent, 02 Saguenay-Lac-Saint-Jean, 04 Mauricie, 05 Estrie, 07 Outaouais, 08 Abitibi-Témiscamingue, 09 Côte-Nord, 10 Nord du Québec, 16 Montérégie or 17 Centre-du-Québec; and

(b) beginning on 1 December of a year and ending on 30 November of the following year, if the hall covered by the application is situated in any of the following regions: 03 Capitale-Nationale, 06 Montréal, 11 Gaspésie-Îles-de-la-Madeleine, 12 Chaudières-Appalaches, 13 Laval, 14 Lanaudière or 15 Laurentides;

(2) a fair or exhibition bingo licence and an agricultural concession bingo licence are valid for the duration of the fair or exhibition for which they are issued;

(3) a bingo licence for a public place of amusement is valid for the duration of the festival for which it is issued; and

(4) a media bingo licence, a recreational bingo licence and a bingo supplier's licence are valid for one year beginning on the date indicated on the licence.

For the purposes of subparagraph 1, the administrative regions are those described in Order in Council 2000-87 dated 22 December 1987 respecting the revision of the boundaries of the administrative regions of Québec, as it reads at the time it is applied.

**8.** A licence application must be sent to the board at least 60 days before the date on which the applicant proposes to carry on the activities authorized by the licence.

Despite the foregoing, an application for an in-hall bingo licence and a bingo hall manager's licence must be sent at least four months before the beginning of the period of validity of the licence applied for, as determined in section 7.

**9.** At least 30 days before the beginning of the period of validity of an in-hall bingo licence or a bingo hall manager's licence, the board must send the applicant a notice informing the applicant of the processing status of the application.

### DIVISION VI FEES AND DUTIES

#### §1. Examination fees

**10.** The fees payable for the examination of an application for the issue of a licence referred to in section 2, other than a recreational bingo licence, are \$115.

#### §2. Duties

**11.** The duties payable for the issue of an in-hall bingo licence and a media bingo licence are determined on the basis of the funding needs established pursuant to subparagraph 7 of the first paragraph of section 38 of the Bingo Rules. The duties are

(1) \$50 if the funding needs are less than \$2,000;

(2) \$100 if the funding needs are \$2,000 or more but less than \$4,000;

(3) \$250 if the funding needs are \$4,000 or more but less than \$7,500;

(4) \$350 if the funding needs are \$7,500 or more but less than \$15,000;

(5) \$550 if the funding needs are \$15,000 or more but less than \$30,000;

(6) \$750 if the funding needs are \$30,000 or more but less than \$45,000;

(7) \$950 if the funding needs are \$45,000 or more but less than \$60,000;

(8) \$1,050 if the funding needs are \$60,000 or more but less than \$75,000;

(9) \$1,200 if the funding needs are \$75,000 or more but less than \$90,000; and

(10) \$1,350, if the funding needs are \$90,000 or more.

If the in-hall bingo licence authorizes the holder to sell instant win tickets, duties of \$520 are added to those prescribed in the first paragraph if the applicant's funding needs are \$15,000 or more.

**12.** The duties payable for the issue of a recreational bingo licence are \$15, regardless of the number of bingo events held during the period of validity of the licence.

**13.** The duties payable for the issue of a fair or exhibition bingo licence and an agricultural concession bingo licence are \$60 per day on which bingo is conducted and operated during the fair or exhibition.

**14.** The duties payable for the issue of a bingo licence for a public place of amusement are \$60 per day on which bingo is conducted and operated during the festival.

**15.** The duties payable for the issue of a hall manager's licence are determined, for a particular hall, on the basis of the value of the prizes awarded to winners during the period of validity of the licence. The duties correspond to 0.37% of the value of the prizes awarded to winners of regular games and special games, including progressive jackpots and consolation prizes, and instant win tickets.

**16.** The duties payable for the issue of a bingo supplier's licence are \$1,000.

**17.** The duties payable for the issue of a duplicate of a lost, destroyed or damaged licence are \$5.

### §3. *Miscellaneous*

**18.** Payment of the examination fees under this Regulation must be made to the board at the time the licence application is filed. The fees are not refundable.

**19.** Payment of the duties under this Regulation must be made to the board at the time the application for the issue of a licence is filed.

Despite the foregoing, the duties payable for the issue of a bingo hall manager's licence are determined monthly on the basis of the value of the prizes awarded to winners in the preceding month, according to the percentage in section 15. They must be paid to the board on or before the twenty-fifth day of the month following the month considered for calculation purposes and be accompanied by the following information:

(1) the name, address and licence number of the bingo hall manager;

(2) the name and address of the bingo hall;

(3) the month covered by the payment; and

(4) the total value of the prizes awarded in the month to winners of regular games and special games, including progressive jackpots and consolation prizes, and instant win tickets.

**20.** Payment of the fees and duties under this Regulation may be made in cash or by cheque or postal order made out to the Minister of Finance, or using an electronic payment means.

**21.** Beginning on 1 April 2009, the fees and duties under this Regulation are adjusted on 1 April of each year based on the percentage change in the general Consumer Price Index for Canada, as determined by Statistics Canada, for the period beginning on 1 January and ending on 31 December of the preceding year.

The adjusted fees and duties are rounded off to the nearest dollar.

For the purposes of the first paragraph, the board is to publish each year, as soon as possible after their determination, the new fees and duties by means of a notice in Part 1 of the *Gazette officielle du Québec* and, if the board considers it appropriate, by any other means.

### DIVISION V AMENDING PROVISIONS

**22.** Section 1 of the Lottery Schemes Regulation is amended

(1) by replacing the definition of "charitable purposes" by "means objects or purposes intended to relieve suffering or poverty and those intended to promote

education or achieve any other objective favourable to the population in the fields of culture, the arts, sports or community interests”;

(2) by replacing the definition of “religious purposes” by “means objects or purposes intended to promote a religious doctrine”;

(3) by striking out the definition of “public place of amusement”.

**23.** Paragraph 3 of section 3 is amended by striking out “any person in a public place of amusement, or”.

## DIVISION VI TRANSITIONAL AND FINAL

**24.** Despite the second paragraph of section 8, any person or partnership intending to carry on the activities authorized by an in-hall bingo licence or a bingo hall manager’s licence on 1 June 2008 must send the licence application to the board not later than 1 April 2008.

**25.** Despite subparagraph 1 of the first paragraph of section 7, in-hall bingo licences and bingo hall manager’s licences for a hall situated in any of the regions referred to in subparagraph *b* of that subparagraph are valid for an 18-month period beginning on 1 June 2008, if the applicants of such licences have sent their application to the board in accordance with section 24.

In that case and despite section 11, the duties payable for the issue of an in-hall bingo licence referred to in the first paragraph are

- (1) \$75 if the funding needs are less than \$3,000;
- (2) \$150 if the funding needs are \$3,000 or more but less than \$6,000;
- (3) \$375 if the funding needs are \$6,000 or more but less than \$11,250;
- (4) \$525 if the funding needs are \$11,250 or more but less than \$22,500;
- (5) \$825 if the funding needs are \$22,500 or more but less than \$45,000;
- (6) \$1,125 if the funding needs are \$45,000 or more but less than \$67,500;
- (7) \$1,425 if the funding needs are \$67,500 or more but less than \$90,000;

(8) \$1,575 if the funding needs are \$90,000 or more but less than \$112,500;

(9) \$1,800 if the funding needs are \$112,500 or more but less than \$135,000; and

(10) \$2,025, if the funding needs are \$135,000 or more.

If the in-hall bingo licence authorizes the holder to sell instant win tickets, duties of \$780 are added to those prescribed in the preceding paragraph if the applicant’s funding needs are \$22,500 or more.

**26.** The licences referred to in section 1 of the Regulation respecting bingos made by Order in Council 1270-97 dated 24 September 1997 that are in force on 31 May 2008 cease to have effect on that date, except recreational bingo licences, agricultural concession bingo licences and bingo licences for a public place of amusement, which remain in force until their respective expiry date.

**27.** The duties paid by the holder of an in-hall bingo licence or a media bingo licence pursuant to subparagraph 1 or 4 of the first paragraph of section 9 of the Regulation respecting bingos made by Order in Council 1270-97 dated 24 September 1997 for every bingo event authorized by the holder’s licence and planned after 31 May 2008 are refunded to the holder.

**28.** The annual duties of \$550 paid by the holder of a bingo hall operator’s licence pursuant to the first paragraph of section 8 of the Regulation respecting bingos made by Order in Council 1270-97 dated 24 September 1997 and covering in particular the period between 1 June 2008 and the expiry date of the holder’s licence are refunded to the holder in proportion to the number of days within that period.

In addition, the amounts paid by the holder for every bingo event authorized by the licence and planned after 31 May 2008 are refunded to the holder.

**29.** This Regulation replaces the Regulation respecting bingos made by Order in Council 1270-97 dated 24 September 1997.

**30.** This Regulation comes into force on 1 June 2008 except the first paragraph of section 2, subparagraph *b* of subparagraph 1 of the first paragraph of section 7, sections 8, 10 to 14, 16 and 18, the first paragraph of section 19 and sections 20, 24 and 25, which come into force on 11 January 2008.

Gouvernement du Québec

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An Act respecting lotteries, publicity contests and amusement machines  
(R.S.Q., c. L-6)

**Bingo**  
— Rules

## Bingo Rules

WHEREAS subparagraphs *c, d, f, g, i, i.4 to j, k to m* of the first paragraph and the second paragraph of section 20 and section 47 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., c. L-6) empower the Régie des alcools, des courses et des jeux to regulate the matters set forth therein;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Rules attached to this Order in Council was published in Part 2 of the *Gazette officielle du Québec* of 6 June 2007 with a notice that it could be made by the board and approved by the Government on the expiry of 45 days following that publication;

WHEREAS, in accordance with the fourth paragraph of section 20 of the Act respecting lotteries, publicity contests and amusement machines, the Secrétariat du bingo has been consulted;

WHEREAS, at its plenary session held on 6 December 2007, the board made the Bingo Rules with amendments to take into account the comments received following the publication in the *Gazette officielle du Québec*;

WHEREAS it is expedient to approve the Rules;

IT IS ORDERED, therefore, on the recommendation of the Minister of Public Security:

THAT the Bingo Rules, attached to this Order in Council, be approved.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

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## Bingo Rules

An Act respecting lotteries, publicity contests and amusement machines  
(R.S.Q., c. L-6, s. 20, 1st par., subpars. c, d, f, g, i, i.4 to j, k to m and 2nd par., and s. 47)

### CHAPTER I

#### SCOPE AND DEFINITIONS

**1.** These Rules govern the bingo lottery scheme, including in-hall bingo, media bingo, recreational bingo and bingo conducted and operated at a fair or exhibition or at a public place of amusement. They also govern the instant win ticket lottery scheme conducted and operated during in-hall bingo.

**2.** For the purposes of these Rules, unless the context indicates otherwise,

“bingo day” means a period of not more than 19 consecutive hours during which the holder of a bingo hall manager’s licence may conduct and operate a bingo; (*journée de bingo*)

“block” means a set of bingo games; (*bloc*)

“event” or “bingo event” means a period of not more than three consecutive hours during which bingo may be conducted by a licence holder other than the holder of an in-hall bingo licence who has given the mandate to the holder of a bingo hall manager’s licence; (*séance ou séance de bingo*)

“instant win ticket” means a ticket that offers a chance to win an instant prize or to participate in another game of chance by lifting a tab under which a winning symbol or combination of symbols may appear; (*billet-surprise*)

“partner” means every person who is a party to a contract constituting a general or limited partnership, except the special partners of a limited partnership; (*associé*)

“progressive jackpot” means a prize with a value that increases at each bingo event or bingo day on which it is offered and has not been won; (*lot cumulatif*)

“related person” means, in the case of a legal person with share capital, its directors and any other officers, and shareholders with at least 10% of full voting shares; in the case of a legal person without share capital, its directors and any other officers; and in the case of a partnership, the partners and any other officers of the partnership. (*personne liée*)

### CHAPTER II BINGO LICENCES

#### DIVISION I IN-HALL BINGO

##### §1. Management method

**3.** The holder of an in-hall bingo licence may conduct and operate bingo alone or through the holder of a bingo hall manager’s licence.

If more than 208 bingo events are conducted yearly in a hall, the holder of an in-hall bingo licence must conduct and operate the events through the holder of a bingo hall manager’s licence. If 208 or fewer events are conducted, no bingo may be conducted and operated in the hall through the holder of a bingo hall manager’s licence.

The limit of 208 events is increased to 212 if the day of the week on which bingo is conducted in the hall occurs 53 times during the period of validity of the licences for that hall.

**4.** The management method for in-hall bingo in a particular hall is determined when the in-hall bingo licence is issued or, where applicable, when the in-hall bingo licence and bingo hall manager’s licence for the hall are issued. The management method may not be modified during the period of validity of a licence.

##### §2. Bingo conducted and operated alone by the holder of an in-hall bingo licence

**5.** The holder of an in-hall bingo licence may conduct and operate a bingo alone not more than once per week.

The licence indicates the number of events authorized, the dates and times of the events and the hall for which the licence is valid.

**6.** The holder of an in-hall bingo licence authorized to conduct and operate a bingo consisting of at least 26 bingo events may hold up to four events in a place authorized by the Régie des alcools, des courses et des jeux at the time the licence is issued and that differs from the hall for which the licence is valid. The licence indicates the number of events, the dates and times of the events and the authorized place.

The authorization may not be granted if another holder of an in-hall bingo licence holds a bingo event in that place on the day for which the authorization is requested.

**7.** Subject to section 10, the holder of an in-hall bingo licence may, during a bingo event, award prizes having a total value not exceeding \$4,000, excluding the value of the jackpots and prizes referred to in section 8. Prizes are awarded to winners in cash.

**8.** Subject to section 10, the holder of an in-hall bingo licence authorized to hold at least four bingo events per month may, during an event, award a progressive jackpot that may reach \$4,000.

A consolation prize having a value not exceeding \$200 may be awarded by the holder every time a progressive jackpot has not been won.

Jackpots and prizes are awarded to winners in cash.

**9.** Despite section 7, the holder of an in-hall bingo licence authorized to hold at least 26 bingo events may, during not more than two events, award prizes having a total value not exceeding \$10,000. No progressive jackpot may be offered during those bingo events.

Prizes are awarded to winners in cash, goods or services.

**10.** The holder of an in-hall bingo licence may not, during a bingo event, award prizes having a value corresponding to more than 65% of the revenue generated from the sale of bingo booklets and cards.

If the licence holder is authorized to hold more than one bingo event per month, the percentage is calculated monthly.

The value of the prizes awarded and revenue generated at a bingo event referred to in section 9 is not to be considered in the percentage calculation.

**11.** The holder of an in-hall bingo licence may also sell instant win tickets to players during bingo if so authorized under the licence.

**§3.** *Bingo conducted and operated through the holder of a bingo hall manager's licence*

**12.** A holder of an in-hall bingo licence who conducts and operates a bingo through the holder of a bingo hall manager's licence must give the latter a written mandate pertaining to bingo hall services for a duration that may not exceed the period of validity of their licences. The mandate must at the minimum contain the responsibilities listed in section 14.

The costs incidental to the performance of the mandate are paid in their entirety by the hall manager who may not require, in any manner and for any other service, any contribution from the mandator other than the sum payable as management fees under section 135.

Despite the foregoing, taxes prescribed by the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) and Part IX of the Excise Tax Act (R.S.C. 1985, c. E-15) that may be payable on those fees are paid by the mandator to the manager, in the same proportion as the proportion established for the purposes of the distribution referred to in the first paragraph of section 136.

**13.** The holder of an in-hall bingo licence must also designate in writing a natural person who will represent the licence holder and ensure the licence holder's interests are respected by the holder of the bingo hall manager's licence and in particular that the mandate given under section 12 is being properly performed.

The representative is to approve the statement of net revenue and net revenue sharing prepared by the bingo hall manager in accordance with section 145 and to receive all sums owing to the holder of the in-hall bingo licence.

**14.** A holder of a bingo hall manager's licence who conducts and operates a bingo as a mandatary assumes, to the exclusion of the mandators, the services of the bingo hall consisting of but not limited to

(1) the planning of the bingo, including the preparation of the detailed program for each bingo day;

(2) the purchase of bingo booklets and cards and, if applicable, batches of instant win tickets from the holder of a bingo supplier's licence;

(3) the sale of bingo booklets and cards and, if applicable, instant win tickets;

(4) the hiring of staff for the conduct and operation of the bingo;

(5) the supply of the hall;

(6) the supply of the furniture, bingo and office equipment, office automation and data transmission equipment, if applicable, hall maintenance and bingo equipment storage services and telephone services;

(7) the supply of a room used as an office for all mandators;



(8) the furnishing of insurance to cover civil liability;

(9) the conduct of the bingo; and

(10) the organization of the advertising and promotion of the bingo and the awarding of the giveaways referred to in section 117.

**15.** The holder of a bingo hall manager's licence may conduct and operate a bingo every day.

The holder's licence and the licence of each mandator indicate the hall for which the licences are valid.

**16.** Subject to section 19, the holder of a bingo hall manager's licence may, on a bingo day, award prizes having a total value not exceeding \$17,500, with not more than \$7,500 awarded before 6:00 p.m. and \$10,000 after 6:00 p.m. The total value excludes the value of the jackpots and prizes referred to in section 17. Prizes are awarded to winners in cash.

**17.** Subject to section 19, the holder of a bingo hall manager's licence may, on a bingo day, award two progressive jackpots, one before 6:00 p.m. and the other after 6:00 p.m., that may each reach \$7,500.

A consolation prize having a value not exceeding \$200 may be awarded by the holder every time a progressive jackpot has not been won.

Jackpots and prizes are awarded to winners in cash.

**18.** Despite section 16, the holder of a bingo hall manager's licence may, on not more than four bingo days, award prizes having a total value not exceeding \$25,000. No progressive jackpot may be offered on any of those four bingo days.

Prizes are awarded to winners in cash, goods or services.

**19.** The holder of a bingo hall manager's licence may not award prizes having a value equal to more than 65% of the revenue generated from the sale of bingo booklets and cards. The percentage is calculated monthly without taking into account the value of any prize awarded and revenue generated on a bingo day referred to in section 18.

**20.** The holder of a bingo hall manager's licence may sell instant win tickets to players at bingo if each of the licence holder's mandators is so authorized under the licence.

## DIVISION II MEDIA BINGO

**21.** The holder of a media bingo licence may conduct and operate bingo not more than twice per week without exceeding 65 events per year.

The licence indicates the number of events authorized, the dates and times of the events and the name of the broadcasting enterprise that is to hold the bingo events.

For the purposes of these Rules, "media bingo" means bingo conducted and operated by a community radio or television or through a community channel.

**22.** Subject to section 24, the holder of a media bingo licence may, during a bingo event, award prizes having a total value not exceeding \$5,000, excluding the value of the jackpots and prizes referred to in section 23. Prizes are awarded to winners in cash.

**23.** Subject to section 24, the holder of a media bingo licence authorized to hold at least four bingo events per month may, during an event, award a progressive jackpot that may reach \$5,000.

A consolation prize having a value not exceeding \$200 may be awarded by the holder every time a progressive jackpot has not been won.

Jackpots and prizes are awarded to winners in cash.

**24.** The holder of a media bingo licence may not, during a bingo event, award prizes having a value equal to more than 65% of the revenue generated from the sale of bingo booklets and cards.

If the licence holder is authorized to hold more than one bingo event per month, the percentage is calculated monthly.

## DIVISION III RECREATIONAL BINGO

**25.** The holder of a recreational bingo licence may conduct and operate bingo consisting of more than one bingo event per day.

The licence indicates the place where the bingo events are to be held.

**26.** Recreational bingo may not be conducted and operated in a hall where in-hall bingo is held.

Despite the foregoing, recreational bingo may be conducted and operated in a place where in-hall bingo is held if in-hall bingo is conducted and operated alone by the holder of an in-hall bingo licence and no other bingo event is held on the same day in that place.

**27.** The holder of a recreational bingo licence may, during a bingo event, award prizes having a total value not exceeding \$200.

Despite the foregoing, the licence holder may, during not more than one bingo event per week, award prizes having a total value not exceeding \$500.

Prizes are awarded to winners in cash, goods or services.

#### **DIVISION IV** FAIR OR EXHIBITION BINGO

**28.** The holder of a fair or exhibition bingo licence may conduct and operate bingo consisting of more than one bingo event per day, during and on the premises of the fair or exhibition designated by the board for that purpose.

The licence indicates the number of events authorized and the dates, times and place of the events.

**29.** The holder of a fair or exhibition bingo licence may award prizes each day having a total value not exceeding \$5,000.

Despite the foregoing, the licence holder may, on one of the days of the fair or exhibition, award prizes having a total value not exceeding \$25,000.

Prizes are awarded to winners in cash, goods or services.

**30.** The board of a fair or exhibition that, in the same year, is the holder of two or more fair or exhibition bingo licences may award the prizes referred to in the second paragraph of section 29 only once during that year.

#### **DIVISION V** AGRICULTURAL CONCESSION BINGO

**31.** The holder of an agricultural concession bingo licence may conduct and operate bingo consisting of more than one bingo event per day, during and on the premises of the fair or exhibition designated by the board for that purpose.

The licence indicates the dates and place of the bingo events.

**32.** The holder of an agricultural concession bingo licence may at each bingo game award prizes having a total value not exceeding \$125.

Prizes are awarded to winners in goods or services.

#### **DIVISION VI** BINGO AT A PUBLIC PLACE OF AMUSEMENT

**33.** The holder of a bingo licence for a public place of amusement may, during a festival, conduct and operate bingo consisting of more than one bingo event per day, during the festival and in the territory of the local municipality where the festival is held.

The licence indicates the dates and place of the bingo events.

**34.** Bingo at a public place of amusement may not be conducted and operated in a hall where in-hall bingo is held.

Despite the foregoing, bingo at a public place of amusement may be conducted and operated in a place where in-hall bingo is held if in-hall bingo is conducted and operated alone by the holder of an in-hall bingo licence and no other bingo event is held on the same day in that place.

**35.** The holder of a bingo licence for a public place of amusement may award, for each bingo game, prizes having a total value not exceeding \$125.

Prizes are awarded to winners in goods or services.

### **CHAPTER III** LICENCE APPLICATIONS

#### **DIVISION I** IN-HALL BINGO LICENCES, MEDIA BINGO LICENCES AND RECREATIONAL BINGO LICENCES

##### *§1. General*

**36.** Charitable or religious organizations applying for an in-hall bingo licence, a media bingo licence or a recreational bingo licence must satisfy the following conditions:

(1) pursue charitable or religious purposes within the meaning of section 1 of the Regulation respecting bingo made by Order in Council 1107-2007 dated 12 December 2007;

(2) the projects to be covered by the licence are compatible with the organization's purposes and are to be carried out entirely in Québec;

(3) in the five years preceding the date of the application, never have pleaded guilty to or been convicted of an indictable offence or an offence punishable on summary conviction in Canada, or of an equivalent offence in any other country, against any of sections 51, 52, 61, 76 to 78, 80 to 82, 83.02 to 83.04, 83.12, 83.19 to 83.231, 85 to 91, 95, 96, 99, 100, 119 to 121, 123, 127, 132, 136 to 139, 144, 145, 201, 202, 206, 207(3), 209, 210, 212, 219, 220, 235 to 240, 244, 266 to 273, 279, 279.1 to 282, 334, 342.1, 344, 346, 348, 349, 352, 355, 362, 367, 368, 380, 397, 423, 427, 430, 433, 434, 435 to 436.1, 462.31, 463, 465 and 467.11 to 467.13 of the Criminal Code (R.S.C. 1985, c. C-46), in respect of which no pardon has been granted;

(4) in the three years preceding the date of the application, never have pleaded guilty to or been convicted of an offence against the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., c. L-6), or any provision of a statutory instrument thereunder in respect of which no pardon has been granted;

(5) in the three years preceding the date of the application, not have held a licence or a number of licences issued under the Act respecting lotteries, publicity contests and amusement machines that have been suspended for a period or periods totalling six months or more or that have been revoked;

(6) not have an interest in an enterprise holding a bingo supplier's licence;

(7) be constituted as a legal person or, in the case of an application for a recreational bingo licence, be an association within the meaning of the Civil Code; and

(8) be registered in the register of sole proprietorships, partnerships and legal persons instituted under section 58 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45) if the organization is required to register under that Act.

Related persons of the organization must also satisfy the conditions in subparagraphs 3 to 6 of the first paragraph.

Subparagraphs 3 and 4 of the first paragraph and the second paragraph do not apply to an organization that applies for a recreational bingo licence.

**37.** An organization may not simultaneously hold more than one licence referred to in section 2 of the Regulation respecting bingo.

**38.** An organization must provide with the application

(1) the name, address and telephone number of the organization and of a contact person;

(2) constituting documents or, if they have already been provided to the board and no change has affected their accuracy, certification that the documents are still current and accurate;

(3) the name of every related person;

(4) the business number, if any, assigned to the organization under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons;

(5) the category of the licence applied for;

(6) a copy of financial statements for the last financial year;

(7) a description of the projects for which the licence application is made, specifying the project cost and, where applicable, the project schedule and, for the purpose of establishing funding needs, any other projected funding sources;

(8) any other document conducive to supporting the application and showing that the organization is a charitable or religious organization and that the projects involved are of a charitable or religious nature; and

(9) a true copy of the resolution authorizing the signatory of the application to act on the organization's behalf if the signatory is not one of its directors.

The organization must also indicate in its application whether it wishes to pay out a cash prize by cheque under section 107 and, if so, provide security under section 47 of the Act.

Subparagraphs 3 and 6 to 8 of the first paragraph do not apply to an organization applying for a recreational bingo licence.

## §2. *Special provisions*

### 1. In-hall bingo licence application

**39.** An organization applying for an in-hall bingo licence to conduct and operate bingo alone must, in addition to the requirements in sections 36 and 37, have good and valid titles to the hall or place where the bingo is to be held.

In addition to the documents required under section 38, the organization must contain

(1) a description of the bingo to be conducted and operated with the name and address of the hall and, if applicable, any other place for which the organization is applying for authorization to hold the bingo, the number of events to be held in the hall and other place and the date and times of each event; and

(2) the document certifying the organization's right to use the hall or place.

The organization must indicate in its application whether it requires an authorization to sell instant win tickets at a bingo.

**40.** An organization applying for an in-hall bingo licence to conduct and operate bingo through the holder of a bingo hall manager's licence must, in addition to the requirements in sections 36 and 37, have given a mandate to a hall manager and designated a representative in accordance with sections 12 and 13.

In addition to the information and documents required under section 38, the organization must provide

(1) the name and address of its mandatary;

(2) the name and address of the hall where the bingo is to be conducted and operated; and

(3) a true copy of the resolution designating its representative, including the name, address and telephone number of the representative.

The organization must indicate in its application whether it requires an authorization to sell instant win tickets at the bingo conducted and operated through the holder of a bingo hall manager's licence.

### 2. Media bingo licence application

**41.** An organization applying for a media bingo licence must provide with its application, in addition to the information and documents required under section 38,

(1) a description of the bingo to be conducted and operated with the name, address and authorized broadcast area of the broadcasting enterprise through which the bingo events are to be held, the number of events and the date and times of each event;

(2) a description of the procedure for selling bingo booklets and cards, stating how and where they will be distributed and how the money collected by the sellers will be managed; and

(3) a description of the procedure to be followed by winners to claim their prize.

### 3. Recreational bingo licence application

**42.** An organization applying for a recreational bingo licence must provide with its application, in addition to the information and documents required under section 38, a description of the bingo it intends to conduct and operate and the name and address of the place where the bingo events are to be held and the proposed number of bingo events.

## DIVISION II FAIR OR EXHIBITION BINGO LICENCE

**43.** A legal person or partnership applying for a fair or exhibition bingo licence must satisfy the following conditions:

(1) be a board of a fair or of an exhibition within the meaning of the Criminal Code;

(2) in the five years preceding the date of the application, never have pleaded guilty to or been convicted of an indictable offence or an offence punishable on summary conviction in Canada, or of an equivalent offence in any other country, against any of sections 51, 52, 61, 76 to 78, 80 to 82, 83.02 to 83.04, 83.12, 83.19 to 83.231, 85 to 91, 95, 96, 99, 100, 119 to 121, 123, 127, 132, 136 to 139, 144, 145, 201, 202, 206, 207(3), 209, 210, 212, 219, 220, 235 to 240, 244, 266 to 273, 279, 279.1 to 282, 334, 342.1, 344, 346, 348, 349, 352, 355, 362, 367, 368, 380, 397, 423, 427, 430, 433, 434, 435 to 436.1, 462.31, 463, 465 and 467.11 to 467.13 of the Criminal Code, in respect of which no pardon has been granted;

(3) in the three years preceding the date of the application, never have pleaded guilty to or been convicted of an offence against the Act respecting lotteries, publicity contests and amusement machines or any provision of a statutory instrument thereunder in respect of which no pardon has been granted;

(4) in the three years preceding the date of the application, not have held a licence or a number of licences issued under the Act respecting lotteries, publicity contests and amusement machines that have been suspended for a period or periods totalling six months or more or that have been revoked;

(5) not have an interest in an enterprise holding a bingo supplier's licence;

(6) be registered in the register of sole proprietorships, partnerships and legal persons instituted under section 58 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons; and

(7) have good and valid titles to the place where the bingo is to be conducted and operated.

Related persons of the legal person or partnership must also satisfy the conditions in subparagraphs 2 to 5 of the first paragraph.

**44.** The legal person or partnership must provide with its application

(1) the name, address and telephone number of the legal person or partnership and of a contact person;

(2) the name of every related person;

(3) the business number assigned under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons;

(4) the document certifying the organization's right to use the place;

(5) a true copy of the resolution authorizing the signatory of the application to act on behalf of the legal person or the partnership if the signatory is not one of its directors or partners; and

(6) a description of the bingo to be conducted and operated with the name and address of the fair or exhibition, start and end dates, the name and address of the place and the dates and times of the bingo events.

In addition, the legal person or partnership must indicate in its application whether it wishes to pay out a cash prize by cheque under section 107 and, if so, provide security under section 47 of the Act.

### **DIVISION III** **AGRICULTURAL CONCESSION BINGO LICENCE**

**45.** A person or partnership applying for an agricultural concession bingo licence must satisfy the following conditions:

(1) be the operator of a concession leased by the board of a fair or of an exhibition within the meaning of the Criminal Code;

(2) in the five years preceding the date of the application, never have pleaded guilty to or been convicted of an indictable offence or an offence punishable on summary conviction in Canada, or of an equivalent offence in any other country, against any of sections 51, 52, 61, 76 to 78, 80 to 82, 83.02 to 83.04, 83.12, 83.19 to 83.231, 85 to 91, 95, 96, 99, 100, 119 to 121, 123, 127, 132, 136 to 139, 144, 145, 201, 202, 206, 207(3), 209, 210, 212, 219, 220, 235 to 240, 244, 266 to 273, 279, 279.1 to 282, 334, 342.1, 344, 346, 348, 349, 352, 355, 362, 367, 368, 380, 397, 423, 427, 430, 433, 434, 435 to 436.1, 462.31, 463, 465 and 467.11 to 467.13 of the Criminal Code, in respect of which no pardon has been granted;

(3) in the three years preceding the date of the application, never have pleaded guilty to or been convicted of an offence against the Act respecting lotteries, publicity contests and amusement machines or any provision of a statutory instrument thereunder in respect of which no pardon has been granted;

(4) in the three years preceding the date of the application, not have held a licence or a number of licences issued under the Act respecting lotteries, publicity contests and amusement machines that have been suspended for a period or periods totalling six months or more or that have been revoked;

(5) not have an interest in an enterprise holding a bingo supplier's licence;

(6) be of age in the case of a natural person; and

(7) be registered in the register of sole proprietorships, partnerships and legal persons instituted under section 58 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons if the person or partnership is required to register under that Act.

Related persons of the person or partnership must also satisfy the conditions in subparagraphs 2 to 5 of the first paragraph.

**46.** The person or partnership must provide with the application

(1) the name, address and telephone number of the person or partnership and of a contact person, if any;

(2) the name, address and telephone number of the board of the fair or of the exhibition from whom it is leasing the concession;

(3) the name of every related person, if any;

(4) the business number, if any, assigned to the person or partnership under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons;

(5) a true copy of the resolution, where applicable, authorizing the signatory of the application to act on behalf of the person or partnership if the signatory is not one of its directors or partners; and

(6) a description of the bingo to be conducted and operated with the name and address of the fair or exhibition, start and end dates, the name and address of the place where the bingo events are to be held and the dates of the bingo events.

#### **DIVISION IV** **BINGO LICENCE FOR A PUBLIC AMUSEMENT PLACE**

**47.** A person or partnership applying for a bingo licence for a public amusement place must satisfy the following conditions:

(1) the place where the bingo is to be conducted and operated is a public amusement place within the meaning of the Criminal Code;

(2) in the five years preceding the date of the application, never have pleaded guilty to or been convicted of an indictable offence or an offence punishable on summary conviction in Canada, or of an equivalent offence in any other country, against any of sections 51, 52, 61, 76 to 78, 80 to 82, 83.02 to 83.04, 83.12, 83.19 to 83.231, 85 to 91, 95, 96, 99, 100, 119 to 121, 123, 127, 132, 136 to 139, 144, 145, 201, 202, 206, 207(3), 209, 210, 212, 219, 220, 235 to 240, 244, 266 to 273, 279, 279.1 to 282, 334, 342.1, 344, 346, 348, 349, 352, 355,

362, 367, 368, 380, 397, 423, 427, 430, 433, 434, 435 to 436.1, 462.31, 463, 465 and 467.11 to 467.13 of the Criminal Code, in respect of which no pardon has been granted;

(3) in the three years preceding the date of the application, never have pleaded guilty to or been convicted of an offence against the Act respecting lotteries, publicity contests and amusement machines or any provision of a statutory instrument thereunder in respect of which no pardon has been granted;

(4) in the three years preceding the date of the application, not have held a licence or a number of licences issued under the Act respecting lotteries, publicity contests and amusement machines that have been suspended for a period or periods totalling six months or more or that have been revoked;

(5) not have an interest in an enterprise holding a bingo supplier's licence;

(6) be of age in the case of a natural person; and

(7) be registered in the register of sole proprietorships, partnerships and legal persons instituted under section 58 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons if the person or partnership is required to register under that Act.

Related persons of the person or partnership must also satisfy the conditions in subparagraphs 2 to 5 of the first paragraph.

**48.** The person or partnership must provide with the application

(1) the name, address and telephone number of the person or partnership and of a contact person, if any;

(2) the name, address and telephone number of the person or partnership in charge of organizing and holding the festival during which the bingo is to be conducted and operated;

(3) the name of every related person, if any;

(4) the business number, if any, assigned to the person or partnership under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons;

(5) a true copy of the resolution, where applicable, authorizing the signatory of the application to act on behalf of the person or partnership if the signatory is not one of its directors or partners; and

(6) a description of the bingo to be conducted and operated with the name of the festival, the municipality in whose territory the festival is held, start and end dates, the name and address of the place of public amusement and the dates of the bingo events.

#### **DIVISION V** **BINGO HALL MANAGER'S LICENCE**

**49.** A person or partnership applying for a bingo hall manager's licence must satisfy the following conditions:

(1) have received a mandate from at least five charitable or religious organizations to conduct and operate a bingo;

(2) in the five years preceding the date of the application, never have pleaded guilty to or been convicted of an indictable offence or an offence punishable on summary conviction in Canada, or of an equivalent offence in any other country, against any of sections 51, 52, 61, 76 to 78, 80 to 82, 83.02 to 83.04, 83.12, 83.19 to 83.231, 85 to 91, 95, 96, 99, 100, 119 to 121, 123, 127, 132, 136 to 139, 144, 145, 201, 202, 206, 207(3), 209, 210, 212, 219, 220, 235 to 240, 244, 266 to 273, 279, 279.1 to 282, 334, 342.1, 344, 346, 348, 349, 352, 355, 362, 367, 368, 380, 397, 423, 427, 430, 433, 434, 435 to 436.1, 462.31, 463, 465 and 467.11 to 467.13 of the Criminal Code, in respect of which no pardon has been granted;

(3) in the three years preceding the date of the application, never have pleaded guilty to or been convicted of an offence against the Act respecting lotteries, publicity contests and amusement machines or any provision of a statutory instrument thereunder and in respect of which no pardon has been granted;

(4) in the three years preceding the date of the application, not have held a licence or a number of licences issued under the Act respecting lotteries, publicity contests and amusement machines that have been suspended for a period or periods totalling six months or more or that have been revoked;

(5) not have an interest in an enterprise holding a bingo supplier's licence;

(6) be of age in the case of a natural person;

(7) be registered in the register of sole proprietorships, partnerships and legal persons instituted under section 58 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons if the person or partnership is required to register under that Act; and

(8) have good and valid titles to the hall where the bingo is to be conducted and operated.

Related persons of the person or partnership must also satisfy the conditions in subparagraphs 2 to 5 of the first paragraph.

**50.** A bingo hall manager may not hold simultaneously more than one licence referred to in section 2 of the Regulation respecting bingo, except in the case of bingo hall manager's licences valid for different halls.

**51.** The person or partnership must provide with the application

(1) the name, address and telephone number of the person or partnership and of a contact person, if any;

(2) the name of every related person, if any;

(3) the business number, if any, assigned to the person or partnership under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons;

(4) the document certifying the right to use the hall;

(5) a copy of the audited financial statements for the last fiscal year, if it is the first licence application for the hall;

(6) a true copy of the resolution, where applicable, authorizing the signatory of the application to act on behalf of the person or partnership if the signatory is not one of its directors or partners; and

(7) a description of the bingo to be conducted and operated with the name and address of the hall and the name and address of each mandator.

In addition, the person or partnership must indicate in its application whether it wishes to pay out a cash prize by cheque under section 107 and, if so, provide security under section 47 of the Act.

**52.** A holder of a bingo hall manager's licence who, during the period of validity of the licence, gave its mandators a total sum exceeding by \$100,000 or more all of their funding needs must, when applying for a new licence, have received a mandate from one or more charitable or religious organizations that have funding needs corresponding approximately to that excess amount.

#### **DIVISION VI BINGO SUPPLIER'S LICENCE**

**53.** A person or partnership applying for a bingo supplier's licence must satisfy the following conditions:

(1) in the five years preceding the date of the application, never have pleaded guilty to or been convicted of an indictable offence or an offence punishable on summary conviction in Canada, or of an equivalent offence in any other country, against any of sections 51, 52, 61, 76 to 78, 80 to 82, 83.02 to 83.04, 83.12, 83.19 to 83.231, 85 to 91, 95, 96, 99, 100, 119 to 121, 123, 127, 132, 136 to 139, 144, 145, 201, 202, 206, 207(3), 209, 210, 212, 219, 220, 235 to 240, 244, 266 to 273, 279, 279.1 to 282, 334, 342.1, 344, 346, 348, 349, 352, 355, 362, 367, 368, 380, 397, 423, 427, 430, 433, 434, 435 to 436.1, 462.31, 463, 465 and 467.11 to 467.13 of the Criminal Code, in respect of which no pardon has been granted;

(2) in the three years preceding the date of the application, never have pleaded guilty to or been convicted of an offence against the Act respecting lotteries, publicity contests and amusement machines or any provision of a statutory instrument thereunder, and in respect of which no pardon has been granted;

(3) in the three years preceding the date of the application, not have held a licence or a number of licences issued under the Act respecting lotteries, publicity contests and amusement machines that have been suspended for a period or periods totalling six months or more or that have been revoked;

(4) be of age in the case of a natural person;

(5) be registered in the register of sole proprietorships, partnerships and legal persons instituted under section 58 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons if the person or partnership is required to register under that Act; and

(6) have an establishment in Québec.

Related persons of the person or partnership must also satisfy the conditions in subparagraphs 1 to 3 of the first paragraph.

**54.** A bingo supplier may not hold simultaneously more than one licence referred to in section 2 of the Regulation respecting bingo.

**55.** The person or partnership must provide with the application

(1) the name, address and telephone number of the person or partnership and of a contact person, if any;

(2) the name of every related person, if any;

(3) the business number, if any, assigned to the person or partnership under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons; and

(4) a true copy of the resolution, where applicable, authorizing the signatory of the application to act on behalf of the person or partnership if the signatory is not one of its directors or partners.

#### **CHAPTER IV BINGO SUPPLIER**

**56.** The holder of a bingo supplier's licence may sell, supply or otherwise market bingo booklets and cards or batches of instant win tickets to be used in the conduct and operation of bingo only if they are in conformity with these Rules.

**57.** The holder of a bingo supplier's licence must post the licence in full view of visitors in the place where the licence holder's enterprise is operated.

**58.** Holders of an in-hall bingo licence, a media bingo licence, a fair or exhibition bingo licence or a bingo hall manager's licence must be supplied with bingo booklets and cards and, if applicable, batches of instant win tickets, from the holder of a bingo supplier's licence. Only those booklets, cards and batches may be used at a bingo conducted and operated by any of those licence holders.

#### **CHAPTER V STANDARDS FOR THE USE OF LICENCES**

##### **DIVISION I GENERAL**

**59.** Bingo is played with 75 balls numbered from 1 to 75 and with bingo cards that may be in a booklet. Bingo has regular games and special games.



**60.** Bingo may be conducted and operated every day, between 8:00 a.m. and 3:00 a.m. the following day, subject to the licence conditions.

**61.** A bingo day must be divided into at least two blocks; a bingo event may contain one or more blocks.

The total value of the prizes awarded for each block may be different.

**62.** No person participating in the conduct and operation of bingo or an instant win ticket lottery scheme may buy a bingo booklet or card, play bingo or buy an instant win ticket unless the person's work or duties end before the start of the bingo.

**63.** No person may sell or supply bingo booklets or cards or instant win tickets to minors.

**64.** No person may provide credit to a person wishing to obtain a bingo booklet or card, an instant win ticket or a verification device, or accept payment by cheque or credit card for such a booklet, card, ticket or device.

**65.** A bingo may be cancelled. Despite the foregoing, a bingo for which the detailed program established pursuant to section 68 was posted may be cancelled only in the case of a force majeure.

If the cancellation occurs during the bingo, the holder of a bingo licence other than a media bingo licence or the holder of a bingo hall manager's licence, as the case may be, must refund the price of the bingo booklet or cards paid by the players for the bingo event or block in proportion to the number of bingo games still to be played at the time of the cancellation or in proportion to the value of prizes not awarded.

**66.** A media bingo event may be postponed in whole or in part if, because of a force majeure, it does not begin within 15 minutes after the time at which it is supposed to begin or, during the bingo, it is interrupted for a period of 15 consecutive minutes.

Every bingo event or part of event that is postponed must be held before the bingo event that follows the event giving rise to the postponement takes place.

The date and time at which an event or part of a bingo event is postponed must be posted at least 24 hours in advance.

The event or part of the bingo event postponed must take place in accordance with the detailed program pertaining to the event. No booklet or bingo card other than those sold for the event that could not be held or that was interrupted may not be used.

Despite the foregoing, a player who cannot participate in an event or part of an event that is postponed may obtain from the holder a refund of the price of the booklet and, where applicable, the price of bingo cards paid. A bingo event postponed in part results in a refund in proportion to the number of bingo games still to be played at the time of the event giving rise to the postponement or in proportion to the value of prizes not awarded.

**67.** A holder of an in-hall bingo licence who conducts and operates bingo alone and the holders of a fair or exhibition bingo licence or a bingo hall manager's licence must ensure that they do not endanger

(1) the health or safety of players by conducting and operating the bingo in a hall or a place that does not meet the standards set out in a municipal safety or building by-law of the municipality in whose territory the hall or place is situated; or

(2) the health or safety of players by conducting and operating the bingo in a hall or a place that does not meet the standards set out in the Public Buildings Safety Act (R.S.Q., c. S-3), the Building Act (R.S.Q., c. B-1.1) or a regulation made thereunder.

## DIVISION II DETAILED PROGRAM

**68.** Holders of an in-hall bingo licence, a media bingo licence, a fair or exhibition bingo licence or a bingo hall manager's licence must establish a detailed program for each bingo event or bingo day they are to hold.

The program must be posted not later than noon on the seventh day preceding the bingo event or bingo day. In the case of a media bingo, the program must be posted in places where bingo booklets and cards are distributed.

**69.** The detailed program must contain for each bingo event or bingo day,

(1) the name, address and telephone number of the hall or place where the bingo is to be conducted and operated or those of the broadcasting enterprise through which the bingo event is to be held;

- (2) the date and times of the bingo;
- (3) the number of blocks to be played;
- (4) the number of regular games and any special games to be played, and the details on the prizes for each game including any decreasing structure which is to be specified, where applicable, for each block;
- (5) in the case of goods or services, a description of each prize and the market value and any incidental costs;
- (6) the price of a booklet and, if applicable, regular or special bingo cards, including additional cards, which is to be specified, where applicable, for each block;
- (7) the procedure for claiming a media bingo prize; and
- (8) the price of instant win tickets, if applicable.

The name and licence number of the licence holder and a statement that it is prohibited to sell or supply bingo booklets or cards and instant win tickets to minors must also appear on the program.

**70.** Despite subparagraph 4 of the first paragraph of section 69, the value of a progressive jackpot and, where applicable, the value of a consolation prize are indicated in a schedule to the detailed program, established by the holder before the beginning of the event or bingo day during which they are offered. The date of the event or bingo day must appear in the schedule.

The schedule must be posted pursuant to section 92, except in the case of a media bingo in which case its content is announced at the beginning of the bingo event.

### DIVISION III BINGO BOOKLETS AND CARDS

**71.** A booklet is exclusively comprised of the number of regular bingo cards required to play all the regular games on the detailed program of an event or, if applicable, a block in a bingo event or bingo day. The cards must be of different colours.

**72.** A regular bingo card

(1) has six rows with the first row forming the word “BINGO”, and five columns. The card has 25 squares, 24 of which show a number between 1 and 75 and the middle square is identified with the word “gratuit” or the equivalent; and

(2) has a control number and a serial number.

A special bingo card is configured differently than the regular bingo card and has only a serial number.

**73.** A regular bingo card may be used to play a regular game or a special game; a special bingo card is used only for a special game.

**74.** The serial number on a bingo card must be the same on all the cards from the same series.

**75.** A bingo booklet or card must not include a coupon or other promotional or advertising material.

**76.** A bingo booklet or card may not be sold more than three hours before the start of the bingo, except in the case of media bingo.

**77.** A bingo booklet or card may only be used during the bingo event or block for which it is sold.

The serial number of a regular bingo card used to play a special game must be different from the serial number on a bingo card used to play a regular game scheduled for the bingo event or block.

**78.** Only disposable bingo cards may be used for in-hall bingo, media bingo or fair or exhibition bingo.

**79.** The price of a bingo booklet or card is determined for each bingo event or block by the holder of a bingo licence or a bingo hall manager’s licence, as the case may be.

Despite the foregoing, the price of a card may not be greater than \$0.50 in the case of agricultural concession bingo or bingo at a public amusement place.

**80.** A person who wishes to play bingo must purchase a booklet sold by the holder of a bingo licence or a bingo hall manager’s licence, as the case may be, for the bingo event or block in which the person wishes to participate, regardless of the number of bingo games in which the person actually participates. The person may also purchase one or more additional cards.

The person may also purchase one or more additional bingo cards for one or more special games, according to the program established under section 68 and, if applicable, the schedule referred to in section 70.

An additional card is a regular bingo card not included in a booklet that gives the player an additional chance to win a prize during a regular game.

The requirement in the first paragraph does not apply to recreational bingo, agricultural concession bingo or bingo at a public place of amusement.

**81.** Despite any inconsistent provision in these Rules, a handicapped person within the meaning of paragraph g of section 1 of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (R.S.Q., c. E-20.1) having a visual impairment may play bingo with his or her own cards designed specifically for that person's use, on payment to the holder of the bingo licence or bingo hall manager's licence, as the case may be, of an amount equal to the price determined under section 79 for each card used.

#### DIVISION IV PROGRESSIVE JACKPOTS

**82.** A progressive jackpot is offered by way of a special game.

**83.** A progressive jackpot may be offered only once per bingo event.

Pursuant to section 17, when two progressive jackpots are offered in a hall, one before 6:00 p.m. and the other after 6:00 p.m., each jackpot may be offered only once per bingo day, according to the timeslot at which it was first offered. In addition, an interval of at least three hours must elapse between the offer of each jackpot.

**84.** The initial value of a progressive jackpot and each increase in its value may not be greater than \$1,000.

**85.** Every progressive jackpot must be awarded to a winner within 90 days after the date on which it is first offered or, in the case of a progressive jackpot offered by the holder of a bingo hall manager's licence, within 30 days of that date.

If any of those periods expires after the end of the period of validity of the holder's licence, the progressive jackpot must then be awarded to a winner not later than the last day of that period.

**86.** A new progressive jackpot may not be offered unless a preceding jackpot has been won taking into account, as the case may be, the timeslot during which it was first offered.

#### DIVISION V CONDUCT OF A BINGO

**87.** No admission fee or fee for the reservation of a space in the hall or place where bingo is conducted and operated may be charged.

**88.** No person may consume alcoholic beverages in the hall or place where bingo is being conducted and operated.

**89.** No person may, at a bingo event or block governed by these Rules, sell tickets issued by Loto-Québec or any of its subsidiaries to a person not participating in the event or block for any Bingo referred to in the By-law respecting bingos approved by Order in Council 1271-97 dated 24 September 1997.

Despite the foregoing, a ticket may be sold to a person who participated in the bingo block that ended immediately before the Bingo if the Bingo is played between two blocks.

**90.** No minor may be present in the hall or place while bingo is being conducted and operated, except if the minor is working at the bingo.

Despite the foregoing, a minor may be on the premises of bingo held at a fair or exhibition, agricultural concession or public place of amusement if access to the hall or place where the bingo is held is not prohibited to minors.

**91.** The holder of a bingo licence and the holder of a bingo hall manager's licence must post their licence in full view of all persons present in the hall or place where bingo is being conducted and operated.

Despite the foregoing, the holder of a media bingo licence may keep the licence in the hall or place where bingo is being conducted instead of posting it.

**92.** The following documents must also be posted in the same manner in the hall or place where bingo is being conducted and operated:

(1) the rules of play which are the rules concerning the arrangement of the numbers required for a card to be a winning card;

(2) the detailed program of the bingo event or bingo day, in the case of in-hall bingo or fair or exhibition bingo.

**93.** A bingo event or bingo day must be conducted in accordance with the program established under section 68 and, if applicable, the schedule referred to in section 70. Prizes having a total value that does not correspond to the value indicated in the program may not be offered or awarded.

**94.** The holder of a bingo licence or a bingo hall manager's licence may rent a verification device and allow its use during the bingo only if the device is used to assist a player when bingo cards are being verified.

**95.** The use of a verification device is permitted if the player

(1) rents the device from the holder of a bingo licence or bingo hall manager's licence;

(2) plays with not more than 36 bingo cards per bingo game;

(3) marks on the card the numbers drawn; and

(4) remains in the hall or place where the bingo is being conducted during the use of the device and operates the device himself or herself.

**96.** The holder of a bingo licence or a bingo hall manager's licence must ensure that the set of 75 bingo balls is complete before the start of each bingo event or block. The licence holder must also ensure that the bingo equipment guarantees that the numbers are drawn at random.

**97.** No rules of play may be modified once a bingo event or block has started.

**98.** The bingo caller must announce the arrangement of the numbers required for a card to be a winning card and describe and indicate and value of the prize awarded, including a decreasing structure, immediately before the start of each bingo game.

**99.** The value of a prize to be awarded for a bingo game must be set and defined in advance and may not be determined based on random facts or circumstances.

**100.** A player wins a bingo game if the player has covered all the numbers on the card in the required pattern before other numbers are announced or despite the fact that another player has obtained a winning combination following the calling of other numbers.

**101.** The numbers on a player's card must be verified when the player claims to be a winner. The verification must be done electronically or by repeating the winning numbers in the presence of the checker designated by the holder of the bingo licence or bingo hall manager's licence.

A successful verification allows the bingo caller to declare a winner.

**102.** After a player has been declared a winner, the bingo caller must ask players if there are other winners. If no other player claims to have won, the bingo game is declared closed; if other players claim to have won, the game is declared closed once the numbers on the cards of all players claiming to be winners have been verified.

A player may not claim to be a winner once the bingo caller has declared a bingo game closed.

**103.** If a number drawn does not correspond to the number called, the number drawn prevails.

**104.** A prize must be awarded for each bingo game, except in the case of a progressive jackpot.

**105.** The value of goods or services awarded as a prize includes any incidental costs and must be equal to the value announced immediately before the start of the bingo game.

The value of the goods and services awarded must correspond to the market value of similar goods and services.

**106.** Where there is more than one cash prize winner, the prize is divided equally among the winners. The amount paid to each winner is reduced, if applicable, to the nearest dollar despite the value of the prize announced immediately before the start of the bingo game.

Where there is more than one winner of goods or services awarded as a prize, the prize is awarded by a draw in the presence of at least two witnesses.

**107.** The holder of a bingo licence or bingo hall manager's licence may pay a cash prize by cheque if the licence holder provided security to the board at the time the licence was issued.

**108.** A media bingo must be conducted in the presence of two witnesses who sign a declaration certifying their presence at each bingo game.

The original of the declaration must be appended to the bingo event record kept in accordance with section 124.

#### **DIVISION VI** **INSTANT WIN TICKETS**

**109.** Only instant win tickets conforming to section 111 that are part of a batch having the characteristics listed in this Division may be sold at a bingo.

**110.** A batch of instant win tickets must have the following characteristics:

(1) the price of an instant win ticket must be the same for all the tickets in the batch;

(2) the total value of the prizes awarded per batch may not be greater than 65% of the revenue generated from the sale of all the tickets in the batch; and

(3) the winning instant win tickets must be apportioned at random.

For the purposes of these Rules, “batch” means a series of instant win tickets contained in a box or other package, each ticket bearing the same number.

**111.** An instant win ticket must have the following characteristics:

(1) the following information must appear on the ticket:

(a) the name and licence number of the licence holder purchasing the batch of instant win tickets;

(b) the name of the game;

(c) the number of prizes offered, the winning symbol or combination of symbols and the value of each prize;

(d) the price and serial number of the ticket; and

(e) a notice stating that the prizes won with instant win tickets must be claimed before the end of the bingo and that they are paid in cash;

(2) a winning ticket may not allow more than \$500 to be won;

(3) the surface must be opaque making it impossible to read the symbols using a light source and only the tab may be detachable;

(4) each window on the ticket must be designed to make it impossible to read its content without lifting the tab or leaving other traces of alteration;

(5) a winning ticket must not be identifiable by colour, size or the presence of a mark; and

(6) an instant win ticket must not include a coupon or other promotional or advertising material.

**112.** To be a valid winning ticket, an instant win ticket must be intact, except for the tabs, and must not have been modified, altered, reconstituted or counterfeited.

**113.** Each winning instant win ticket must be punched when the prize is awarded.

#### **CHAPTER VI** **ADVERTISING AND GIVEAWAYS**

**114.** All bingo advertising, including a program referred to in section 68, must contain

(1) the name and licence number of the licence holder advertising a bingo event or bingo day; and

(2) a statement that it is prohibited to sell or provide bingo booklets and cards or instant win tickets to minors.

**115.** Bingo advertising or advertising for an instant win ticket lottery scheme may not lead to the belief that the value of the prizes offered exceeds the value authorized by these Rules, or leave the impression that there is a single jackpot by not distinguishing between the value of a progressive jackpot and the value of the other prizes offered.

The advertising of a particular bingo event or bingo day must not be inconsistent with the detailed program established and posted under section 68 and, if applicable, the schedule referred to in section 70.

**116.** Advertising holding out participation in a bingo or an instant win ticket lottery scheme to be a factor contributing to social, financial or personal success is prohibited.

Advertising directed at minors or relating to verification devices is also prohibited.

**117.** The holder of a bingo licence and the holder of a bingo hall manager’s licence may not offer giveaways to persons participating in bingo conducted and operated by the licence holders, or to a readily identifiable group of such persons, except if the maximum value of the giveaways is \$10.

For the purposes of these Rules, “giveaways” means a rebate, benefit or goods awarded to a person participating in bingo or in an instant win ticket lottery scheme.

**118.** Despite section 117, a licence holder may not give a bingo booklet or card or an instant win ticket to a person, or reduce the price of the booklet, card or ticket. In addition, a licence holder may not lend a verification device or reduce its rental cost.

## CHAPTER VII ADMINISTRATION AND CONTROL

### DIVISION I

#### HOLDERS OF AN IN-HALL BINGO LICENCE, A MEDIA BINGO LICENCE OR A RECREATIONAL BINGO LICENCE

##### §1. *General*

**119.** The holder of an in-hall bingo licence, a media bingo licence or a recreational bingo licence must use the profits generated by the bingo the licence holder conducted and operated to carry out the projects for which the licence was issued according to the schedule in subparagraph 7 of the first paragraph of section 38, or in the absence of a schedule, within 90 days after the licence expiry date.

If the project provides for the return of a sum greater than \$500 to a third person beneficiary, the beneficiary must give the licence holder an attestation indicating the amount received, the date on which it is received and the use made of it.

**120.** Profits from bingo conducted and operated by the holder of an in-hall bingo licence or media bingo licence may not exceed the funding needs established pursuant to subparagraph 7 of the first paragraph of section 38.

The profits from bingo conducted and operated by the holder of an in-hall bingo licence may in no case exceed \$100,000.

**121.** Subject to the second paragraph, the profits from bingo conducted and operated by the holder of an in-hall bingo licence or a media bingo licence that exceed the funding needs or, in respect of the holder of an in-hall bingo licence, \$100,000 if the needs are greater than that amount, must be used for the charitable or religious purposes pursued.

Any profit that exceeds an amount corresponding to 10% of the amount withheld under the first paragraph or that may not be used for the purposes indicated in that

paragraph must be paid by the licence holder within 90 days after the licence expiry date into the Fonds québécois d’initiatives sociales established under section 46 of the Act to combat poverty and social exclusion (R.S.Q., c. L-7), except if the profit is from a bingo conducted and operated through the holder of a bingo hall manager’s licence.

**122.** The holder of an in-hall bingo licence who conducts and operates bingo alone and the holder of a media bingo licence must conduct all transactions related to the conduct and operation of the bingo through a bank account used exclusively for that purpose.

All revenue from the sale of bingo booklets and cards, and instant win tickets, must be deposited in the bank account and all expenses incidental to the conduct and operation of the bingo must be paid out of the account. Except for cash prizes awarded to winners and refunds made under section 65 or 66, no expense may be paid in cash.

The member of a professional order referred to in section 131 must certify the value on the date of the member’s report of the sums deposited in the bank account.

**123.** Holders of an in-hall bingo licence or a media bingo licence must retain the record, statements and reports required by this Division and any document necessary to verify the information they contain for a period of six years after the licence expiry date.

##### §2. *Bingo event record*

**124.** The holder of an in-hall bingo licence who conducts and operates bingo alone and the holder of a media bingo licence must keep a record of the bingo events held during the period of validity of the licence and record the information listed in section 125.

Every purchase of bingo booklets and cards, and batches of instant win tickets, by the licence holder must be supported by an invoice containing the information necessary to verify the information in the record. The invoices must be kept with the record.

**125.** In addition to the signature of the licence holder, the bingo event record must contain, for each event,

(1) the name, address and licence number of the licence holder;

(2) the name and address of the hall or place where the bingo is conducted and operated or of the broadcasting enterprise through which the bingo event is held;

- (3) the date of the event and, if applicable, the number of blocks;
- (4) the total value of prizes awarded;
- (5) for regular games:
- (a) the serial number of the booklets and additional cards sold;
- (b) the number of booklets and additional cards sold;
- (c) the price of each booklet and additional card;
- (d) the revenue from the sale of booklets and additional cards;
- (e) the total value of the prizes awarded; and
- (f) the net revenue, being the difference between the total revenue from the sale of regular or special bingo cards and the total value of the prizes awarded;
- (6) for special games, distinguishing where applicable between the price of regular bingo cards and the price of special bingo cards:
- (a) the serial number of the cards sold;
- (b) the number of cards sold;
- (c) the price of each card;
- (d) the revenue from the sale of cards;
- (e) the total value of the prizes awarded; and
- (f) the net revenue, being the difference between the total revenue from the sale of regular or special bingo cards and the total value of prizes awarded;
- (7) for progressive jackpots:
- (a) the date first offered and the value on that date;
- (b) the increase in the value of the progressive jackpot expressed in dollars;
- (c) the value of the progressive jackpot offered;
- (d) the serial number of the cards sold;
- (e) the number of cards sold;
- (f) the price of each card;
- (g) the revenue from the sale of cards;
- (h) the value of the progressive jackpot or consolation prize awarded, if applicable; and
- (i) the net revenue, being the difference between the total revenue from the sale of bingo cards and the value of the progressive jackpot or consolation prize awarded;
- (8) for instant win tickets, distinguishing where applicable by ticket price:
- (a) the serial number of instant win tickets sold and the name of the game;
- (b) the number of instant win tickets sold;
- (c) the price of each instant win ticket;
- (d) the revenue from the sale of instant win tickets;
- (e) the total value of prizes awarded; and
- (f) the net revenue, being the difference between the total revenue from the sale of instant win tickets and the total value of prizes awarded;
- (9) for the cancellation of a bingo event:
- (a) mention of partial or full cancellation;
- (b) the number of bingo games in the cancelled event or block that were not completed at the time of the cancellation and the value of prizes not awarded; and
- (c) the amount of any refunds made under section 65; and
- (10) for the postponement of a media bingo event:
- (a) the indication of its total or partial postponement;
- (b) the date and time at which the event or part of the bingo event is postponed;
- (c) the value of prizes not awarded at the time of the event giving rise to the postponement; and
- (d) in the case of a refund, the number of bingo games in the event or, where applicable, the number of bingo games in the postponed block that were not completed at the time of the event giving rise to the postponement and the amount of refunds made under section 66.

If an event includes more than one block, the information in subparagraphs 5 to 8 of the first paragraph must be entered in the record for each block.

**126.** The following documents must be provided with the information in section 125:

(1) a copy of the detailed program established under section 68 and, if applicable, the schedule referred to in section 70; and

(2) any winning instant win tickets for which the payout was greater than \$100.

**§3. Statement of revenue and expenses**

**127.** The holder of an in-hall bingo licence who conducts and operates bingo alone and the holder of a media bingo licence must prepare a monthly statement of revenue and expenses for the bingo and provide in the statement the information in section 128.

**128.** In addition to the signature of the licence holder, the statement of revenue and expenses must contain, for each month,

(1) the name, address and licence number of the licence holder;

(2) the name and address of the hall or place where the bingo is conducted and operated or of the broadcasting enterprise through which the bingo is held;

(3) the period covered;

(4) the number and date of the bingo events;

(5) for regular games:

(a) the revenue from the sale of booklets and additional cards;

(b) the total value of prizes awarded; and

(c) the net revenue, being the difference between the total revenue from the sale of booklets and additional cards and the total value of prizes awarded;

(6) for special games:

(a) the revenue from the sale of regular or special bingo cards;

(b) the total value of prizes awarded; and

(c) the net revenue, being the difference between the total revenue from the sale of regular or special bingo cards and the total value of prizes awarded;

(7) for progressive jackpots:

(a) the number of progressive jackpots offered, the date first offered and the date awarded;

(b) the number of consolation prizes awarded and the date awarded;

(c) the revenue from the sale of cards;

(d) the total value of progressive jackpots awarded;

(e) the total value of consolation prizes awarded;

(f) the value of the progressive jackpot offered and not awarded; and

(g) the net revenue, being the difference between the total revenue from the sale of bingo cards and the sum of the total value of prizes awarded and the value of the progressive jackpot offered and not awarded in the month from which, if applicable, the value of the progressive jackpot offered and not awarded in the preceding month is subtracted;

(8) for instant win tickets:

(a) the revenue from the sale of instant win tickets;

(b) the total value of prizes awarded;

(c) the net revenue, being the difference between the total revenue from the sale of instant win tickets and the total value of prizes awarded;

(9) the payout rate, being the proportion that the total value of prizes awarded for all the bingo games from which, if applicable, the value of the progressive jackpot offered and not awarded in the preceding month is subtracted and the total revenue from the sale of bingo booklets and cards, except the value of prizes awarded and the revenue generated at a bingo event referred to in section 9;

(10) the total of the expenses incurred for the conduct and operation of the bingo, itemized by type of expense with an indication opposite each expense of the invoice date and number, and a description in the case of expenses referred to in paragraphs 6 and 7 of section 130; and



(11) profits from the bingo, being the difference between the total net revenue referred to in paragraphs 5 to 8, as applicable, and the total of the expenses referred to in paragraph 10.

**129.** For the purposes of paragraph 9 of section 128, the value of every progressive jackpot offered during the month that has not been awarded on the last day of the month is considered, for calculation purposes, to have been awarded on the last day of the month.

**130.** For the purposes of paragraph 10 of section 128, the following amounts are posted, where applicable:

(1) amounts paid for the purchase of bingo booklets and cards, and batches of instant win tickets;

(2) salaries paid to staff hired for the conduct and operation of the bingo;

(3) amounts paid for advertising and promotion of the bingo;

(4) amounts paid for the purchase of giveaways referred to in section 117;

(5) amounts paid for the use of the hall or place where the bingo is conducted and operated;

(6) amounts paid for furniture, bingo and office equipment, office automation and data transmission equipment, hall maintenance and bingo equipment storage services and telephone services; and

(7) amounts paid for insurance covering property in the hall or place where the bingo is conducted and operated and the civil liability of the licence holder.

#### *§4. Final report*

**131.** Holders of an in-hall bingo licence or a media bingo licence must prepare a report on the bingo conducted and operated, profits generated and their use. The final report must contain the information in section 132 or 133, as the case may be.

In addition, except if the holder's funding needs established pursuant to subparagraph 7 of the first paragraph of section 38 are less than \$15,000, the final report must be the subject of a review of the financial information other than financial statements by a member of a professional order of accountants governed by the Professional Code (R.S.Q., c. C-26), in accordance with the standards of the Canadian Institute of Chartered Accountants set out in the CICA Handbook, in particular section 8500.

The reports must be sent to the board within 120 days after the licence expiry date.

**132.** In addition to the signature, the report prepared by the holder of an in-hall bingo licence who conducted and operated bingo alone or by the holder of a media bingo licence must contain, for the period of validity of the licence,

(1) the name, address and licence number of the licence holder;

(2) the name and address of the hall or place where the bingo was conducted and operated or of the broadcasting enterprise through which the bingo events were held;

(3) the period covered;

(4) the number of bingo events held;

(5) for regular games:

(a) the revenue from the sale of booklets and additional cards;

(b) the total value of prizes awarded; and

(c) the net revenue, being the difference between the total revenue from the sale of booklets and additional cards and the total value of prizes awarded;

(6) for special games:

(a) the revenue from the sale of regular or special bingo cards;

(b) the total value of prizes awarded; and

(c) the net revenue, being the difference between the total revenue from the sale of regular or special bingo cards and the total value of prizes awarded;

(7) for progressive jackpots:

(a) the number of progressive jackpots offered, the date first offered and the date awarded;

(b) the number of consolation prizes awarded and the date awarded;

(c) the revenue from the sale of cards;

(d) the total value of progressive jackpots awarded;

(e) the total value of consolation prizes awarded; and

(f) the net revenue, being the difference between the total revenue from the sale of bingo cards and the total value of prizes awarded;

(8) for instant win tickets:

(a) the revenue from the sale of the instant win tickets;

(b) the total value of prizes awarded; and

(c) the net revenue, being the difference between the total revenue from the sale of instant win tickets and the total value of prizes awarded;

(9) the payout rate established in accordance with paragraph 9 of section 128, for each month;

(10) the payout rate, being the proportion that the total value of prizes awarded for all the bingo games is of the total revenue from the sale of bingo booklets and cards, except the value of prizes awarded and the revenue generated at a bingo event referred to in section 9;

(11) the total monthly expenses posted under that heading in each statement of revenue and expenses prepared in accordance with paragraph 10 of section 128, itemized according to type of expense;

(12) amounts paid to the board as fees for the examination of a licence application and licence duties;

(13) profits from the bingo, being the difference between the total net revenue referred to in subparagraphs 5 to 8 and the total of the expenses referred to in subparagraph 11 and the amounts referred to in subparagraph 12;

(14) the funding needs established pursuant to subparagraph 7 of the first paragraph of section 38;

(15) any surplus, being the difference between the profits referred to in subparagraph 13 and its funding needs or, in respect of the holder of an in-hall bingo licence, the lesser between the funding needs and \$100,000;

(16) on the use of the profits referred to in subparagraph 13:

(a) a description of the purposes for which the profits have been used indicating the amounts applied to the various expense items, distinguishing where applicable between expenses related specifically to projects covered by the licence and expenses related more generally to the charitable or religious purposes pursued;

(b) the price paid for each good and service obtained and the date of payment; and

(c) the balance of profits to be used after the date of the final report, indicating the proposed time and use of the balance; and

(17) any amount paid into the Fonds québécois d'initiatives sociales pursuant to the second paragraph of section 121 and the date of payment.

An attestation required by the second paragraph of section 119 must be appended to the report.

**133.** In addition to the signature, the report prepared by the holder of an in-hall bingo licence who conducted and operated a bingo through the holder of a bingo hall manager's licence must contain, for the period of validity of the licence,

(1) the name, address and licence number of the licence holder;

(2) the name, address and licence number of the bingo hall manager;

(3) the name and address of the hall where the bingo was conducted and operated;

(4) the period covered;

(5) amounts paid to the board as fees for the examination of a licence application and licence duties;

(6) profits from the bingo, being the difference between the total amounts received from the holder of a bingo hall manager's licence as monthly profits from the bingo and posted under that heading in each statement of net revenue and revenue sharing prepared in accordance with section 145, and the amounts referred to in subparagraph 5;

(7) the funding needs established pursuant to subparagraph 7 of the first paragraph of section 38;

(8) any surplus, being the difference between the profits referred to in subparagraph 6 and the lesser of the funding needs indicated in subparagraph 7 and \$100,000; and

(9) on the use of the profits referred to in subparagraph 6:

(a) a description of the purposes for which the profits have been used indicating the amounts applied to the various expense items, distinguishing where applicable

between expenses related specifically to projects covered by the licence and expenses related more generally to the charitable or religious purposes pursued;

(b) the price paid for each good and service obtained and the date of payment; and

(c) the balance of profits to be used after the date of the final report, indicating the proposed time and use of the balance.

An attestation required by the second paragraph of section 119 must be appended to the report.

#### §5. *Attestation of the use of profits*

**134.** Every use of the balance of profits referred to in subparagraph *c* of subparagraph 16 of the first paragraph of section 132 or subparagraph *c* of subparagraph 9 of the first paragraph of section 133 must be the subject of an attestation from the licence holder in charge of the preparation of the final report stating

(1) the name, address and licence number of the licence holder;

(2) a description of the purposes for which the profits have been used indicating the amounts applied to the various expense items, distinguishing where applicable between expenses related specifically to projects covered by the licence and expenses related more generally to the charitable or religious purposes pursued by the holder; and

(3) the price paid for each good and service obtained and the date of payment.

The attestation must be signed by the licence holder and sent to the board within 30 days after the balance of profits has been fully used along with the attestation required by the second paragraph of section 119.

## DIVISION II HOLDERS OF A BINGO HALL MANAGER'S LICENCE

### §1. *General*

**135.** The holder of a bingo hall manager's licence must share, every month, with all mandators, the sum from the bingo conducted and operated during the month. The sum to be shared is equal to the total net revenue from bingo games and instant win tickets in the month.

The sum is shared in the following proportions: 55% to the holder of the bingo hall manager's licence and 45% to the mandators.

**136.** The portion of the sum owing to all holders of an in-hall bingo licence is divided among them in proportion to their funding needs established pursuant to subparagraph 7 of the first paragraph of section 38.

The portion for each licence holder must be paid each month in a single payment.

**137.** The holder of a bingo hall manager's licence must conduct all transactions related to the conduct and operation of the bingo through a bank account used exclusively for that purpose.

All revenue from the sale of bingo booklets and cards, and instant win tickets, must be deposited in the bank account and all expenses incidental to the conduct and operation of the bingo must be paid out of the account. Except for cash prizes awarded to winners and refunds made under section 65, no expense may be paid in cash.

The member of a professional order referred to in section 148 must certify the value on the date of the member's report of the sums deposited in the bank account.

**138.** The board may, pursuant to section 47 of the Act, require a holder of a bingo hall manager's licence who neglects or omits to pay the share referred to in section 136 at the required time to provide security to the board.

**139.** The holder of a bingo hall manager's licence must retain the record, statements and reports referred to in this Division and every document necessary to verify the information they contain for a period of six years after the licence expiry date.

### §2. *Bingo day record*

**140.** The holder of a bingo hall manager's licence must keep a record of bingo days held during the period of validity of the licence and enter the information listed in section 141.

Every purchase of bingo booklets and cards, and batches of instant win tickets, by the licence holder must be supported by an invoice containing the information necessary to verify the information in the record. The invoices must be kept with the record.

**141.** In addition to the licence holder's signature, the bingo day record must contain, for each day,

(1) the name, address and licence number of the licence holder;

(2) the name and address of the hall where the bingo is conducted and operated;

(3) the date, number of blocks and the time at which each block was played;

(4) the total value of the prizes awarded, distinguishing between prizes awarded before 6:00 p.m. and prizes awarded after 6:00 p.m.;

(5) for regular games:

(a) the serial number of the booklets and additional cards sold;

(b) the number of booklets and additional cards sold;

(c) the price of each booklet and additional card;

(d) the revenue from the sale of booklets and additional cards;

(e) the total value of prizes awarded; and

(f) the net revenue determined in accordance with section 142;

(6) for special games, distinguishing between the price of regular bingo cards and the price of special bingo cards;

(a) the serial number of the cards sold;

(b) the number of cards sold;

(c) the price of each card;

(d) the revenue from the sale of cards;

(e) the total value of prizes awarded; and

(f) the net revenue determined in accordance with section 143;

(7) for progressive jackpots:

(a) the date first offered and the value on that date;

(b) the increase in the value of the progressive jackpot expressed in dollars;

(c) the value and time at which the progressive jackpot is offered;

(d) the serial number of the cards sold;

(e) the number of cards sold;

(f) the price of each card;

(g) the revenue from the sale of cards;

(h) the value of the progressive jackpot or consolation prize awarded, if applicable; and

(i) the net revenue, being the difference between the total revenue from the sale of bingo cards and the value of the progressive jackpot or consolation prize awarded;

(8) for instant win tickets distinguishing where applicable by price:

(a) the serial number of the instant win tickets sold and the name of the game;

(b) the number of instant win tickets sold;

(c) the price of each instant win ticket;

(d) the revenue from the sale of instant win tickets;

(e) the total value of prizes awarded; and

(f) the net revenue, being the difference between the total revenue from the sale of instant win tickets and the total value of prizes awarded; and

(9) for the cancellation of a bingo day:

(a) mention of partial or full cancellation;

(b) the number of bingo games in the cancelled block that were not completed at the time of the cancellation and the value of prizes not awarded; and

(c) the amount of any refunds made under section 65.

The information in subparagraphs 5 to 8 of the first paragraph must be entered in the record for each block.

**142.** The net revenue from regular games is equal to the difference between the total revenue from the sale of booklets and additional cards and the total value of prizes awarded.

In the case of a bingo day referred to in section 18, the net revenue from regular games is equal to the total of

(1) the net revenue from regular games having cash prizes that is equal to the difference between the total revenue from the sale of booklets and additional cards and the total value of prizes awarded; and

(2) the net revenue from regular games having goods or services as prizes that is equal to the difference between the total revenue from the sale of booklets and additional cards and the price paid for the goods and services.

**143.** The net revenue from special games is equal to the difference between the total revenue from the sale of regular or special bingo cards and the total value of prizes awarded.

In the case of a bingo day referred to in section 18, the net revenue from special games is equal to the total of

(1) the net revenue from special games having cash prizes that is equal to the difference between the total revenue from the sale of regular or special bingo cards and the total value of prizes awarded; and

(2) the net revenue from special games having goods or services as prizes that is equal to the difference between the total revenue from the sale of regular or special bingo cards and the price paid for the goods and services.

**144.** The following documents must be provided with the information listed in section 141:

(1) a copy of the detailed program established under section 68 and, if applicable, the schedule referred to in section 70; and

(2) any winning instant win tickets for which the payout was greater than \$100.

### *§3. Statements of net revenue and revenue sharing*

**145.** The holder of a bingo hall manager's licence must prepare every month a statement of net revenue related to bingo and the sharing of the revenue among the licence holder and the licence holder's mandators, and enter in the record the information listed in section 146.

**146.** In addition to the signature of the holder of a bingo hall manager's licence and the signature of each mandator, the statement of net revenue and revenue sharing must contain, for each month,

(1) the name, address and licence number of each licence holder;

(2) the name and address of the hall where the bingo is conducted and operated;

(3) the period covered;

(4) the number of bingo days and their date;

(5) for regular games, distinguishing between games played before 6:00 p.m. and games played after 6:00 p.m.:

(a) the revenue from the sale of booklets and additional cards;

(b) the total value of prizes awarded; and

(c) the net revenue determined in accordance with section 142;

(6) for special games, distinguishing between games played before 6:00 p.m. and games played after 6:00 p.m.:

(a) the revenue from the sale of regular or special bingo cards;

(b) the total value of prizes awarded; and

(c) the net revenue determined in accordance with section 143;

(7) for progressive jackpots offered, distinguishing between progressive jackpots offered before 6:00 p.m. and progressive jackpots offered after 6:00 p.m.:

(a) the number of progressive jackpots offered, the date first offered and the date awarded;

(b) the number of consolation prizes awarded and the date awarded;

(c) the revenue from the sale of cards;

(d) the total value of progressive jackpots awarded;

(e) the total value of consolation prizes awarded;

(f) the value of the progressive jackpot offered and not awarded; and

(g) the net revenue, being the difference between the total revenue from the sale of bingo cards and the sum of the total value of prizes awarded and the value of the progressive jackpot offered and not awarded in the month from which, if applicable, the value of the progressive jackpot offered and not awarded in the preceding month is subtracted;

(8) for instant win tickets:

(a) the revenue from the sale of instant win tickets;

(b) the total value of prizes awarded; and

(c) the net revenue, being the difference between the total revenue from the sale of instant win tickets and the total value of prizes awarded;

(9) the payout rate, being the proportion that the total value of prizes awarded for all the bingo games from which, if applicable, the value of the progressive jackpot offered and not awarded in the preceding month is subtracted and the total revenue from the sale of bingo booklets and cards, except the value of prizes awarded and the revenue generated at a bingo event referred to in section 18;

(10) the sum from the bingo to be shared among the holder of a bingo hall manager's licence and all the licence holder's mandators, being the total net revenue referred to in subparagraphs 5 to 8;

(11) the portion of the sum referred to in subparagraph 10 owing to the holder of a bingo hall manager's licence and the portion owing to all mandators determined in accordance with section 135;

(12) the funding needs of each holder of an in-hall bingo licence established pursuant to subparagraph 7 of the first paragraph of section 38; and

(13) the portion owing to each holder of an in-hall bingo licence as monthly profits from the bingo determined in accordance with section 136.

The statement must also show, opposite the name of each holder of an in-hall bingo licence, the amount paid, the payment date and the corresponding cheque number.

**147.** For the purposes of subparagraph 9 of the first paragraph of section 146, the value of every progressive jackpot offered during the month that has not been awarded on the last day of the month is considered, for calculation purposes, to have been awarded on the last day of the month.

#### §4. Final report

**148.** The holder of a bingo hall manager's licence must prepare a report on the bingo conducted and operated, the net revenue generated and revenue sharing among the licence holder and the licence holder's mandators. The final report must contain the information listed in section 149 and be the subject of a review of the financial information other than financial statements by a member of a professional order of accountants governed by the Professional Code, in accordance with the standards of the Canadian Institute of Chartered Accountants set out in the CICA Handbook, in particular section 5805.

The reports must be sent to the board within 120 days after the licence expiry date.

**149.** In addition to the licence holder's signature, the report prepared by the licence holder must contain, for the period of validity of the licence,

(1) the name, address and licence number of the licence holder;

(2) the name and address of the hall where the bingo was conducted and operated;

(3) the period covered;

(4) the number of bingo days held;

(5) the name, address and licence number of each mandator;

(6) the funding needs of each mandator established pursuant to subparagraph 7 of the first paragraph of section 38;

(7) for regular games, distinguishing between games played before 6:00 p.m. and games played after 6:00 p.m.:

(a) revenue from the sale of booklets and additional cards;

(b) the total value of prizes awarded; and

(c) the net revenue determined in accordance with section 142;

(8) for special games, distinguishing between games played before 6:00 p.m. and games played after 6:00 p.m.:

(a) the revenue from the sale of regular or special bingo cards;

(b) the total value of prizes awarded; and

(c) the net revenue determined in accordance with section 143;

(9) for progressive jackpots offered, distinguishing between progressive jackpots offered before 6:00 p.m. and progressive jackpots offered after 6:00 p.m.:

(a) the number of progressive jackpots offered, the date first offered and the date awarded;

(b) the number of consolation prizes awarded and the date awarded;

(c) the revenue from the sale of cards;

(d) the total value of progressive jackpots awarded;

(e) the total value of consolation prizes, if applicable;

(f) the net revenue, being the difference between the total revenue from the sale of bingo cards and the total value of prizes awarded;

(10) for instant win tickets;

(a) the revenue from the sale of the instant win tickets;

(b) the total value of prizes awarded;

(c) the net revenue, being the difference between the total revenue from the sale of instant win tickets and the total value of prizes awarded;

(11) an indication of the payout rate established in accordance with subparagraph 9 of the first paragraph of section 146, for each month;

(12) the payout rate, being the proportion that the total value of prizes awarded for all the bingo games is of the total revenue from the sale of bingo booklets and cards, except the value of prizes awarded and the revenue generated on a bingo day referred to in section 18;

(13) the sum from the bingo to be shared among the holder of a bingo hall manager's licence and all the licence holder's mandators, being the total net revenue referred to in subparagraphs 7 to 10;

(14) the portion of the sum referred to in paragraph 13 owing to the holder of a bingo hall manager's licence and the portion owing to all the licence holder's mandators determined in accordance with section 135;

(15) the total of the amounts paid by the holder of a bingo hall manager's licence to each mandator that is equal to the total of the portions paid as monthly profits from the bingo posted under that heading in each statement of net revenue and revenue sharing prepared in accordance with section 145, and the date of the last payment.

### DIVISION III HOLDERS OF A FAIR OR EXHIBITION BINGO LICENCE

#### §1. *General*

**150.** The holder of a fair or exhibition bingo licence must retain the record and report referred to in this Division and any document necessary to verify the information they contain for a period of six years after the licence expiry date.

#### §2. *Bingo event record*

**151.** The holder of a fair or exhibition bingo licence must keep a record of the bingo events held during the period of validity of the licence and enter in the record the information listed in section 152.

Every purchase of bingo booklets and cards by the licence holder must be supported by an invoice containing the information necessary to verify the information entered in the record. The invoices must be kept with the record.

**152.** In addition to the signature of the licence holder, the bingo event record must contain, for each event,

(1) the name, address and licence number of the licence holder;

(2) the name of the fair or exhibition;

(3) the date of the event and the number of blocks, if any;

(4) the total value of prizes awarded;

(5) for regular games:

(a) the serial number of booklets and additional cards sold;

- (b) the number of booklets and additional cards sold;
  - (c) the price of each booklet and each additional card;
  - (d) the revenue from the sale of booklets and additional cards;
  - (e) the total value of prizes awarded; and
  - (f) the net revenue, being the difference between the total revenue from the sale of booklets and additional cards and the total value of prizes awarded;
- (6) for special games, distinguishing where applicable between the price of regular bingo cards and the price of special bingo cards:
- (a) the serial number of the cards sold;
  - (b) the number of cards sold;
  - (c) the price of each card;
  - (d) the revenue from the sale of cards;
  - (e) the total value of prizes awarded; and
  - (f) the net revenue, being the difference between the total revenue from the sale of regular or special bingo cards and the total value of prizes awarded; and
- (7) for the cancellation of a bingo event:
- (a) mention of partial or full cancellation;
  - (b) the number of bingo games in the cancelled event or block that were not completed at the time of the cancellation and the value of prizes not awarded; and
  - (c) the amount of any refunds under section 65.

If an event consists of more than one block, the information in subparagraphs 5 and 6 of the first paragraph must be entered in the record for each block.

**153.** A copy of the detailed program established pursuant to section 68 must accompany the information listed in section 152.

### §3. Final report

**154.** The holder of a fair or exhibition bingo licence must prepare a final report on the bingo conducted and operated and profits generated.

The final report must contain the information listed in section 155 and be sent to the board within 30 days after the licence expiry date.

**155.** In addition to the licence holder's signature, the report prepared by the licence holder must contain, for the period of validity of the licence,

- (1) the name, address and licence number of the licence holder;
- (2) the name of the fair or exhibition;
- (3) the period covered;
- (4) the number of bingo events held and their date;
- (5) for regular games:
  - (a) the revenue from the sale of booklets and additional cards;
  - (b) the total value of prizes awarded; and
  - (c) the net revenue, being the difference between the total revenue from the sale of booklets and additional cards and the total value of prizes awarded;
- (6) for special games:
  - (a) the revenue from the sale of regular or special bingo cards;
  - (b) the total value of prizes awarded; and
  - (c) the net revenue, being the difference between the total revenue from the sale of regular or special bingo cards and the total value of prizes awarded;
- (7) the total of the expenses incurred for the conduct and operation of the bingo, itemized by type of expense with an indication opposite each expense of the invoice date and number, and a description in the case of the expenses referred to in paragraphs 6 and 7 of section 156;
- (8) amounts paid to the board as fees for the examination of a licence application and licence duties; and
- (9) profits from the bingo, being the difference between the total net revenue referred to in paragraphs 5 and 6, as applicable, and the total of the expenses referred to in paragraph 7 and the amounts referred to in paragraph 8.



**156.** For the purposes of paragraph 7 of section 155, the following amounts are posted, where applicable:

- (1) amounts paid for the purchase of bingo booklets and cards, and batches of instant win tickets;
- (2) salaries paid to staff hired for the conduct and operation of the bingo;
- (3) amounts paid for advertising and promotion of the bingo;
- (4) amounts paid for the purchase of giveaways referred to in section 117;
- (5) amounts paid for the use of the hall or place where the bingo is conducted and operated;
- (6) amounts paid for furniture, bingo and office equipment, office automation and data transmission equipment, hall maintenance and bingo equipment storage services and telephone services; and
- (7) amounts paid for insurance covering property in the hall or place where the bingo is conducted and operated and the civil liability of the licence holder.

#### **DIVISION IV** HOLDERS OF A BINGO SUPPLIER'S LICENCE

##### *§1. General*

**157.** The holder of a bingo supplier's licence must retain the record referred to in this Division and any document necessary to verify the information in the record for a period of six years after the licence expiry date.

##### *§2. Sales record*

**158.** The holder of a bingo supplier's licence must keep a record of the sales made during the period of validity of the licence in which the licence holder enters each sale of bingo booklets and cards and batches of instant win tickets to a licence holder required to obtain supplies from the holder of a bingo supplier's licence pursuant to section 58, and enter in the record the information listed in section 159.

Every invoice for the sale of bingo booklets and cards and batches of instant win tickets must be kept with the record.

**159.** In addition to the signature of the licence holder, the sales record must contain, for each sale,

- (1) the name, address and licence number of the licence holder;
- (2) the name, address and licence number of the licence holder purchasing bingo booklets and cards, and batches of instant win tickets;
- (3) the sale date and the number of the invoice evidencing the sale;
- (4) for the sale of booklets and additional cards:
  - (a) the serial number of the booklets and additional cards;
  - (b) the number of booklets and additional cards sold;
  - (c) the price of each booklet and each additional card; and
  - (d) the total price of all booklets and additional cards;
- (5) for the sale of regular or special bingo cards:
  - (a) the serial number of the regular cards sold;
  - (b) the number of regular cards sold;
  - (c) the price of each regular card;
  - (d) the serial number of the special cards sold, per configuration;
  - (e) the number of special cards sold, per configuration;
  - (f) the price of each special card, per configuration; and
  - (g) the price of all regular or special bingo cards; and
- (6) for the sale of batches of instant win tickets:
  - (a) the number of batches of instant win tickets sold indicating the ticket price and name of the game;
  - (b) for each batch sold, the ticket price, name of the game, number of instant win tickets in the batch, serial number and batch price; and
  - (c) the total price of all batches of instant win tickets.

## CHAPTER VIII TRANSITIONAL AND FINAL

**160.** Despite the first paragraph of section 25 of the Regulation respecting bingo made by Order in Council 1107-2007 dated 12 December 2007, “period of validity” in the third paragraph of section 3 corresponds, in respect of the licence holders referred to in the first paragraph of that section 25, to a 12-month period beginning on 1 June 2008.

**161.** The holder of an in-hall bingo licence referred to in the first paragraph of section 25 of the Regulation respecting bingo made by Order in Council 1107-2007 dated 12 December 2007 who is authorized to conduct and operate a bingo consisting of at least 39 events during the period between 1 June 2008 and 30 November 2009, may,

(1) despite the first paragraph of section 6, hold up to six events including two during the first six months and four during the last 12 months, in a place authorized by the board at the time the licence is issued and that differs from the hall for which the licence is valid; and

(2) despite the first paragraph of section 9, award prizes having a total value not exceeding \$10,000 during not more than three events including one during the first six months.

**162.** Despite the first paragraph of section 18, the holder of a bingo hall manager’s licence referred to in the first paragraph of section 25 of the Regulation respecting bingo made by Order in Council 1107-2007 dated 12 December 2007 may, during the period between 1 June 2008 and 30 November 2009, award prizes having a total value not exceeding \$25,000 during not more than six bingo days including two during the first six months and four during the last 12 months.

**163.** For the purposes of section 52, the second paragraph of section 120, the first paragraph of section 121, subparagraph 15 of the first paragraph of section 132 and subparagraph 8 of the first paragraph of section 133 in respect, as the case may be, of the holders of an in-hall bingo licence or a bingo hall manager’s licence referred to in the first paragraph of section 25 of the Regulation respecting bingo made by Order in Council 1107-2007 dated 12 December 2007, the amount of \$100,000 is increased to \$150,000.

**164.** These Rules replace the Bingo Rules made by the Régie des alcools, des courses et des jeux at its plenary session on 26 September 1997 and approved by an order of the Minister of Public Security dated 29 September 1997.

Despite the foregoing, the holders referred to in sections 38, 60, 63, 69, 71, 72, 75, 85, 86 and 103 of the Rules must comply with the requirements prescribed by those provisions concerning, as the case may be, the sending of the latest records and reports, the keeping of documents referred to therein and the use of profits resulting from bingo in the periods indicated therein, which are to be computed as of 31 May 2008.

**165.** These Rules come into force on 1 June 2008, except sections 36 to 51 and 53 to 55 which come into force on 11 January 2008.

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Gouvernement du Québec

### O.C. 1116-2007, 12 December 2007

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

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

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

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

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

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

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

Regulations to amend various regulations of a fiscal nature

WHEREAS, under subparagraphs *e*, *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), the Government may make regulations to establish classes of property for the purposes of section 130 of the Act, to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the

return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of the Act;

WHEREAS, under the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations, in particular to prescribe the measures required to carry out that Act;

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

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), the Government may make regulations to prescribe anything that by Title III of that Act is to be prescribed;

WHEREAS, under the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), the Government may make regulations to prescribe the measures required for the purposes of that Act;

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

WHEREAS, under subparagraph *b* of the sixth paragraph of section 2 of that Act, the Government may, by regulation, fix the amount of the reduction in the case of a border region adjoining a particular Canadian province;

WHEREAS, under subparagraph *viii* of paragraph *a* and subparagraph *iv* of paragraph *b* of section 10 of that Act, every person, provided that the person applies therefor within the time limit and according to the terms and conditions established by regulation, is entitled to a refund of the tax that the person has paid on gasoline or on non-coloured fuel oil when that gasoline or fuel oil was used to operate a motor vehicle used for mining operations as defined by regulation;

WHEREAS, under subparagraph *v* of paragraph *b* of section 10 of that Act, every person, provided that the person applies therefor within the time limit and according to the terms and conditions established by regulation, is entitled to a refund of the tax that the person has paid on non-coloured fuel oil when that fuel oil, in the case of biodiesel fuel, was not mixed with another type of fuel at the time of its acquisition;

WHEREAS, under paragraph *c* of section 10 of that Act, every person, provided that the person applies therefor within the time limit and according to the terms and conditions established by regulation, is entitled to a refund of the tax that the person has paid on coloured fuel oil when that fuel oil, having been purchased in Québec by a person carrying on a business, was exported and used outside Québec to supply a railroad locomotive engine;

WHEREAS, under the third paragraph of section 10.2 of that Act, the Government may make regulations to define the expressions "Band", "Band management activities", "entity mandated by a Band", "Indian", "reserve" and "tribal council" for the purposes of that section;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1), the Regulation respecting the Québec sales tax (Order in Council 1607-92 dated 4 November 1992) and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) primarily to give effect to the fiscal measures introduced into the Taxation Act, the Act respecting the Québec sales tax and the Fuel Tax Act in particular by chapter 8 of the Statutes of 2004, chapter 1 of the Statutes of 2005 and chapters 7, 13, 36 and 37 of the Statutes of 2006 and announced by the Minister of Finance in the Budget Speeches delivered on 30 March 2004 and 23 March 2006, in the Information Bulletins published by the Ministère des Finances, in particular on 20 December 2001, 2 June 2005, 19 December 2005, 29 June 2006, 16 October 2006, 20 December 2006, 27 April 2007 and 26 June 2007, and in the technical document dated 13 February 1991;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) to update the delegations of signing authority to reflect the changes that have occurred in certain fiscal laws and in the administrative structure of the Ministère du Revenu;

WHEREAS it is expedient, with a view to more efficient application of the Taxation Act, the Act respecting the Ministère du Revenu, the Act respecting the Régie de l'assurance maladie du Québec, the Act respecting the Québec Pension Plan, the Act respecting the Québec sales tax and the Fuel Tax Act, to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q., 1981, c. R-5, r.1), the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2), the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act to make technical and consequential amendments;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the Taxation Act (Order in Council 1155-2004 dated 8 December 2004) and the Regulation to amend the Regulation respecting the Taxation Act (Order in Council 1149-2006 dated 12 December 2006) to change a date of application relating to provisions amended or revoked by those Regulations;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting fiscal administration (Order in Council 1149-2006 dated 12 December 2006) to introduce a date of application relating to a provision amended by that Regulation;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the Québec sales tax (Order in Council 1149-2006 dated 12 December 2006) to change dates of application relating to a transitional provision introduced by that Regulation;

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

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

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

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

WHEREAS, under the second paragraph of section 1086 of the Taxation Act, the regulations made under the Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein and they may also, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS, under section 97 of the Act respecting the Ministère du Revenu, every regulation made under that Act comes into force on the date of its publication in the

*Gazette officielle du Québec* or on any later date fixed therein; such a regulation may also, if it so provides, apply to a period prior to its publication;

WHEREAS, under section 36 of the Act respecting the Régie de l'assurance maladie du Québec, the regulations made under Division I of Chapter IV of that Act come into force on the day of their publication in the *Gazette officielle du Québec* and, if they so provide, they may take effect from a date prior or subsequent to the date of their publication; in the latter case, however, the date may not be prior to the effective date of the legislative provision under which the regulation was made;

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, a regulation made under Title III of that Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and may also, once published and where it so provides, take effect from a date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

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

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

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

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

— Regulation to amend the Regulation respecting the Taxation Act;

— Regulation to amend the Regulation respecting fiscal administration;

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

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

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

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

— Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1155-2004 dated 8 December 2004;

— Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1149-2006 dated 12 December 2006;

— Regulation to amend the Regulation to amend the Regulation respecting fiscal administration made by Order in Council 1149-2006 dated 12 December 2006;

— Regulation to amend the Regulation to amend the Regulation respecting the Québec sales tax made by Order in Council 1149-2006 dated 12 December 2006.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

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

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

**1.** (1) Section 22R1.1 of the Regulation respecting the Taxation Act is replaced by the following:

“**22R1.1.** For the purposes of section 22R1, where the individual is an individual referred to in any of sections 726.33, 726.35, 737.16, 737.18.10 and 737.18.28 of the Act, the individual’s income earned in Québec, computed for a taxation year under section 22R1, shall be increased by the amount that is included by the individual in computing the individual’s taxable income for the year under section 726.35 of the Act and reduced by the part, not otherwise deducted in computing the individual’s income earned in Québec, of the amount deducted by the individual in computing the individual’s taxable income for the year under any of sections 726.33,

737.14, 737.16, 737.18.10 and 737.18.28 of the Act, and the individual’s income earned in Québec and elsewhere, determined for the year under section 22R1, shall be increased by the amount that is included by the individual in computing the individual’s taxable income for the year and reduced by the amount that is deducted by the individual in computing the individual’s taxable income for the year.”.

(2) Subsection 1 applies to taxation years that end after 23 March 2006.

**2.** (1) Section 22R15 of the Regulation is amended by replacing the portion of the second paragraph before subparagraph *b* by the following:

“For the purposes of the first paragraph, the income for a taxation year of an individual is the amount by which the aggregate of the individual’s income for the year, as determined under section 28 of the Act without reference to section 1029.8.50 of the Act, and the amount that is included by the individual in computing the individual’s taxable income for the year under section 726.35 of the Act, exceeds the aggregate of,

(*a*) where the individual is referred to in any of sections 726.33, 737.16, 737.18.10 and 737.18.28 of the Act, the amount deducted by the individual in computing the individual’s taxable income for the year under any of sections 726.33, 737.14, 737.16, 737.18.10 and 737.18.28 of the Act;”.

(2) Subsection 1 applies to taxation years that end after 23 March 2006.

**3.** (1) Section 41.1.1R1 of the Regulation is replaced by the following:

“**41.1.1R1.** The amount prescribed to which subparagraph *ii* of subparagraph *a* of the second paragraph of section 41.1.1 of the Act refers is

(*a*) 22 cents, except where paragraph *b* applies; and

(*b*) 19 cents if the individual referred to in that section 41.1.1 is engaged principally in selling or leasing automobiles and an automobile is made available in the year to the individual or a person related to the individual by the employer or a person related to the employer.”.

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

**4.** Section 87R4 of the Regulation is amended by replacing “*n* to *s*” in paragraph *a* by “*n*, *p*, *q*”.

\* The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was last amended by the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

**5.** (1) Section 96.2R1 of the Regulation is amended by inserting “or 43.2” after “43.1”.

(2) Subsection 1 has effect from 23 February 2005.

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

(1) by replacing the portion of subsection 11 before the definition of “basic oxygen furnace gas” by the following:

“(11) For the purposes of this subsection, subsections 12 to 12.2 and Classes 43.1 and 43.2 in Schedule B;”;

(2) by replacing the definition of “wood waste” in subsection 11 by the following:

““wood waste” includes scrap wood, sawdust, wood chips, bark, limbs, saw-ends and hog fuel, but does not include spent pulping liquor and any waste that no longer has the physical or chemical properties of wood;”;

(3) by inserting the following after the definition of “distribution equipment” in subsection 11:

““district energy equipment” means property that is part of a district energy system and that consists of pipes or pumps used to collect and distribute an energy transfer medium, meters, control equipment, chillers and heat exchangers that are attached to the main distribution line of a district energy system, but does not include

(a) property used to distribute water that is for consumption, disposal or treatment; or

(b) property that is part of the internal heating or cooling system of a building;”;

(4) by inserting the following after the definition of “solution gas” in subsection 11:

““spent pulping liquor” means the by-product of a chemical process of transforming wood into pulp, consisting of wood residue and pulping agents;”;

(5) by inserting the following after the above-inserted definition of “district energy equipment” in subsection 11:

““district energy system” means a system that is used primarily to provide heating or cooling by continuously circulating, from a central generation unit to one or more buildings through a system of interconnected pipes, an energy transfer medium that is heated or cooled using thermal energy that is primarily produced by electrical

cogeneration equipment that meets the requirements of subparagraphs *a* to *c* of the first paragraph of Class 43.1 in Schedule B, as they read having regard to, if applicable, paragraph *a* of Class 43.2 in that Schedule;”;

(6) by inserting “, as it reads having regard to, if applicable, paragraph *a* of Class 43.2 in that Schedule,” in the following provisions after “Schedule B”:

— subsection 12;

— subparagraph *c* of subsection 12.1;

(7) by inserting “, as it reads having regard to, if applicable, paragraph *a* of Class 43.2 in that Schedule,” in the portion of subsection 12.1 before subparagraph *a* after “Schedule B”;

(8) by inserting the following after subsection 12.1:

“(12.2) For the purposes of subsection 12, a district energy system is deemed to meet the requirements of subparagraph *c* of the first paragraph of Class 43.1 in Schedule B, as it reads having regard to, if applicable, paragraph *a* of Class 43.2 in that Schedule, if the electrical cogeneration equipment that produces the thermal energy used by the system is deemed by subsection 12 to meet the requirements of paragraph *c*, as it reads having regard to, if applicable, paragraph *a*.”;

(9) by replacing subsection 13 by the following:

“(13) Where a taxpayer acquired a property that is described in Class 43.1 in Schedule B in circumstances in which the fourth paragraph of that Class applied,

(a) the portion of the property, determined by reference to capital cost, that does not exceed the capital cost of the property to the person from whom the property was acquired is included in that Class; and

(b) the portion of the property, determined by reference to capital cost, that exceeds the capital cost of the property to the person from whom the property was acquired is not included in that Class.”;

(10) by adding the following after subsection 13:

“(14) Where a taxpayer acquired a property that is described in Class 43.2 in Schedule B in circumstances in which the fourth paragraph of Class 43.1 in that Schedule applied and the property was included in Class 43.2 of the person from whom the taxpayer acquired the property,

(a) the portion of the property, determined by reference to capital cost, that does not exceed the capital cost of the property to the person from whom the property was acquired is included in Class 43.2 in Schedule B; and

(b) the portion of the property, determined by reference to capital cost, that exceeds the capital cost of the property to the person from whom the property was acquired is not included in Class 43.1 or 43.2 in Schedule B.”.

(2) Paragraphs 1, 3 and 5 to 10 of subsection 1 have effect from 23 February 2005.

(3) Paragraphs 2 and 4 of subsection 1 have effect from 14 November 2005.

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

(1) by inserting the following after paragraph z.3.1:

“(z.3.2) Class 43.2: 50%;”;

(2) by replacing the period at the end of paragraph z.6 by a semi-colon;

(3) by adding the following after paragraph z.6:

“(z.7) Class 47: 8%;

(z.8) Class 48: 15%;

(z.9) Class 49: 8%.”.

(2) Subsection 1 has effect from 23 February 2005.

**8.** (1) Section 130R30.3.1 of the Regulation is amended by replacing “Class 34 or 43.1” by “any of Classes 34, 43.1, 43.2, 47 and 48” in the following provisions:

— the portion before paragraph *a*;

— subparagraph 1 of subparagraph *i* of paragraph *a*;

— subparagraph 1 of subparagraph *ii* of paragraph *a*.

(2) Subsection 1 has effect from 23 February 2005.

**9.** (1) Section 130R30.3.2 of the Regulation is amended

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

“**130R30.3.2.** Subject to sections 130R30.3.4 to 130R30.3.6, in this division and Chapter V, “specified energy property” of a taxpayer or partnership, in this section referred to as “the owner”, for a taxation year means property in Class 34 in Schedule B acquired by the owner after 9 February 1988 or property in any of Classes 43.1, 43.2, 47 and 48 in that Schedule, other than, where the owner is a corporation or a partnership described in the second paragraph, a particular property”;

(2) by replacing “referred to in the first paragraph” in the portion of the second paragraph before subparagraph *a* by “to which the first paragraph refers”;

(3) by replacing “Class 34 or 43.1” in subparagraph *iii* of subparagraph *a* of the second paragraph by “any of Classes 34, 43.1, 43.2, 47 and 48”.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 23 February 2005.

**10.** (1) Section 130R65 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) Class 41 in Schedule B in any other case, except where the property would otherwise be included in Class 43.1 or 43.2 in Schedule B and the taxpayer has, by a letter filed with the fiscal return of the taxpayer filed in accordance with sections 1000 to 1003 of the Act for the taxation year in which the property was acquired, elected to include the property in Class 43.1 or 43.2, as the case may be.”.

(2) Subsection 1 has effect from 23 February 2005. In addition, for the purposes of paragraph *b* of section 130R65 of the Regulation in respect of property of a taxpayer acquired on or before 14 June 2006, the election provided for in paragraph *b* may also be made by the taxpayer by a letter filed for that purpose with the Minister of Revenue not later than six months after the date of publication of this Regulation in the *Gazette officielle du Québec*.

**11.** (1) Section 130R98.12 of the Regulation is revoked.

(2) Subsection 1 applies in respect of property acquired after 31 December 2005.

**12.** (1) The Regulation is amended by inserting the following after section 130R98.12:

“**130R98.13.** A separate class is to be created for one or more properties of a taxpayer included in Class 7 in Schedule B because of subparagraph *j* of that Class if the taxpayer has, by a letter attached to the taxpayer’s

fiscal return filed in accordance with sections 1000 to 1003 of the Act for the taxation year in which the property or properties were acquired, elected that this section apply to the property or properties.

**130R98.14.** A separate class is to be created for one or more properties of a taxpayer included in Class 49 in Schedule B if the taxpayer has, by a letter attached to the taxpayer's fiscal return filed in accordance with sections 1000 to 1003 of the Act for the taxation year in which the property or properties were acquired, elected that this section apply to the property or properties.”.

(2) Subsection 1 has effect from 23 February 2005.

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

“(a) the product of \$0.50 multiplied by the number of those kilometres, up to and including 5,000;

(b) the product of \$0.44 multiplied by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres driven after 31 December 2005.

**14.** Section 140.2R1 of the Regulation is revoked.

**15.** (1) The heading of Chapter II of Title X of the Regulation is replaced by the following:

“MINING TAXES”.

(2) Subsection 1 has effect from 1 January 2007.

**16.** (1) Section 143R1 of the Regulation is replaced by the following:

“**143R1.** In this chapter,

“income” of a taxpayer for a taxation year from mining operations in a province means the income, for the taxation year, that is derived from mining operations in the province as computed under the laws of the province that impose an eligible tax described in the second paragraph of section 143R5;

“mine” includes any work or undertaking in which a mineral ore is extracted or produced and includes a quarry;

“mineral ore” includes an unprocessed mineral or mineral-bearing substance;

“mining operations” means

(a) the extraction or production of mineral ore from or in a mine;

(b) the transportation of mineral ore to the point of egress from the mine; and

(c) the processing of

i. mineral ore, other than iron ore, to a stage that is not beyond the prime metal stage or its equivalent, and

ii. iron ore to a stage that is not beyond the pellet stage or its equivalent;

“non-Crown royalty” means a royalty contingent on production of a mine or computed by reference to the volume or value of production from mining operations in a province but does not include a royalty that is payable to the State or Her Majesty in right of Canada or a province other than Québec;

“processing” includes all forms of beneficiation, smelting and refining.”.

(2) Subsection 1 applies to taxation years that end after 31 December 2006.

**17.** (1) Sections 143R2 to 143R4 of the Regulation are revoked.

(2) Subsection 1 applies to taxation years that end after 31 December 2006.

(3) In addition, where section 143R2 of the Regulation applies to taxation years that end before 1 January 2007, the French text of that section is to be read with “, un minéral” inserted after “chapitre”.

**18.** (1) Section 143R5 of the Regulation is replaced by the following:

“**143R5.** For the purposes of section 143 of the Act, the amount allowed in respect of taxes on income from mining operations of a taxpayer for a taxation year is the aggregate of all amounts each of which is an eligible tax referred to in the second paragraph that is paid or payable by the taxpayer

(a) on the income of the taxpayer for the taxation year from mining operations; or

(b) on a non-Crown royalty included in computing the income of the taxpayer for the taxation year.



An eligible tax is

(a) a tax, on the income of a taxpayer for a taxation year from mining operations in a province, that is

- i. levied under a law of the province,
- ii. imposed only on persons engaged in mining operations in the province, and
- iii. paid or payable to
  - (1) the province,
  - (2) an agent of Her Majesty in right of the province, or
  - (3) a municipality in the province, in lieu of taxes on property or on any interest in property, or any right in property, other than in lieu of taxes on residential property or on any interest, or any right, in residential property; and

(b) a tax, on an amount received or receivable by a person as a non-Crown royalty, that is

- i. levied under a law of a province,
- ii. imposed only on persons who hold a non-Crown royalty on mining operations in the province, and
- iii. paid or payable to the province or to an agent of Her Majesty in right of the province.”.

(2) Subsection 1 applies to taxation years that end after 31 December 2006. If the taxation year of a taxpayer includes that date, the amount allowed for the purposes of section 143 of the Taxation Act (R.S.Q., c. I-3) under section 143R5 of the Regulation, enacted by subsection 1, in respect of an eligible tax paid or payable in respect of which no amount would be deductible but for subsection 1, paragraph 1 of section 16, paragraph 1 of section 17 and paragraph 1 of section 19 may not exceed the amount that provides the taxpayer with a deduction, in computing the taxpayer’s income under the Act for the taxation year, that is equal to the proportion of the eligible tax paid or payable by the taxpayer on the taxpayer’s income, for the taxation year, from mining operations that the number of days in the year that follow that date is of the number of days in the year.

**19.** (1) Sections 143R6 to 143R9 of the Regulation are revoked.

(2) Subsection 1 applies to taxation years that end after 31 December 2006.

**20.** (1) Section 145R3 of the Regulation is amended by replacing “paragraph *m.1*” wherever it appears in the portion before paragraph *b* by “paragraph *m.4*”.

(2) Subsection 1 applies to taxation years that begin after 20 December 1991.

**21.** Section 157.3R1 of the Regulation is amended by replacing “section 336R1 or 336R2” by “section 336R6”.

**22.** (1) Section 306.1R1 of the Regulation is amended by replacing “paragraph *k*” by “paragraph *l*”.

(2) Subsection 1 applies to taxation years that begin after 31 December 1995.

**23.** Section 360R2 of the Regulation is amended by inserting “, as it read before its revocation” in paragraph *m.1* after “Act”.

**24.** (1) Section 399.7R1 of the Regulation is amended by replacing “Class 43.1 of” in the portion before subparagraph *a* and in subparagraph *c* of the first paragraph by “Class 43.1 or 43.2 in”.

(2) Subsection 1 has effect from 23 March 2005.

**25.** (1) Section 399.7R2 of the Regulation is amended by replacing “Class 43.1 of” in subparagraphs *ix* and *xi* of paragraph *b* by “Class 43.1 or 43.2 in”.

(2) Subsection 1 has effect from 23 February 2005.

**26.** (1) The Regulation is amended by inserting the following:

**“CHAPTER IV.0.1.1  
PRESCRIBED FOREST MANAGEMENT PLAN**

**444R1.** For the purposes of section 444 of the Act, a prescribed forest management plan in respect of a woodlot of a taxpayer is a written plan for the management and development of the woodlot that

(a) describes the composition of the woodlot, provides for the attention necessary for the growth, health and quality of the trees on the woodlot and is approved in accordance with the requirements of a provincial program established for the sustainable management and conservation of forests; or

(b) has been certified in writing by a recognized forestry professional to be a plan that describes the composition of the woodlot, provides for the attention necessary for the growth, health and quality of the trees on the woodlot and includes

i. a description of, or a map indicating, the location of the woodlot,

ii. a description of the characteristics of the woodlot, including a map of the woodlot site that shows those characteristics,

iii. a description of the development of the woodlot, including the activities carried out on the woodlot, since the taxpayer acquired it,

iv. information acceptable to the recognized forestry professional estimating

(1) the ages and heights of the trees on the woodlot, and their species,

(2) the quantity of wood on the woodlot,

(3) the quality and composition of the soil underlying the woodlot, and

(4) the quantity of wood that the woodlot could yield as a result of the implementation of the plan,

v. a description of, and the timing for, the activities proposed to be carried out on the woodlot under the plan, including any of those activities that deal with

(1) harvesting,

(2) renewal and regeneration,

(3) the application of silviculture techniques, and

(4) responsible stewardship and the protection of the environment, and

vi. a description of the objectives and strategies for the management and development of the woodlot over a period of at least five years.

A recognized forestry professional to which subparagraph *b* of the first paragraph refers is a forestry professional who has a degree, diploma or certificate recognized by the Canadian Forestry Accreditation Board, the Canadian Institute of Forestry or the Canadian Council of Technicians and Technologists.

A recognized forestry professional to which subparagraph *b* of the first paragraph refers is not required to express an opinion as to the completeness or correctness of a description of past activities referred to in subparagraph *iii* of subparagraph *b* of the first paragraph or of information referred to in subparagraph *iv* of subparagraph *b* of that paragraph if the information was not prepared by that recognized forestry professional.”

(2) Subsection 1 applies in respect of dispositions of property after 10 December 2001. However, where section 444R1 of the Regulation applies in respect of dispositions of property before 1 January 2008, it is to be read as follows:

**444R1.** For the purposes of section 444 of the Act, a prescribed forest management plan in respect of a woodlot is a written plan for the management and development of the woodlot that provides for the attention necessary to the growth, health, quality and composition of the woodlot.”.

**27.** (1) The Regulation is amended by inserting the following before Chapter IV.2 of Title XIV:

**“CHAPTER IV.1  
PRESCRIBED FOREST MANAGEMENT PLAN**

**451R9.** For the purposes of subparagraphs *a* and *f* of the first paragraph of section 451 of the Act, a prescribed forest management plan in respect of a woodlot of a taxpayer is a plan referred to in section 444R1.”.

(2) Subsection 1 applies in respect of dispositions of property after 10 December 2001.

**28.** (1) The Regulation is amended by inserting the following before section 462.1R1:

**“459R1.** For the purposes of section 459 of the Act, a prescribed forest management plan in respect of a woodlot of a taxpayer is a plan referred to in section 444R1.”.

(2) Subsection 1 applies in respect of dispositions of property after 10 December 2001.

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

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

“(a) “donee”: a person or entity referred to in section 716R1, in any of subparagraphs *iv* to *ix* of paragraph *a* of section 710 of the Act, in subparagraph 2 of subparagraph *i* of paragraph *c* or in paragraph *d* or *e* of that section;”;

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

“(d) “organization”: a registered charity, a registered national arts service organization, a recognized arts organization, a recognized political education organization, a registered museum, a registered cultural or communications organization, a registered Canadian amateur athletic association or a registered Québec amateur athletic association;”;

(3) by inserting “iii.3,” in paragraph *d.1* after “iii.1,”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 24 March 2006. However, where paragraph *d* of section 712R1 of the Regulation applies before 30 June 2006, it is to be read as follows:

“(d) “organization”: a registered charity, a registered national arts service organization, a recognized arts organization, a recognized political education organization, a registered museum, a registered Canadian amateur athletic association or a registered Québec amateur athletic association;”.

(3) Paragraph 3 of subsection 1 has effect from 30 June 2006.

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

(1) by replacing the definition of “donee” by the following:

““donee” means a person or an entity to which an individual has made a gift, and that is referred to in section 752.0.10.12R1, in the definition of “total Crown gifts”, “total cultural gifts” or “total musical instrument gifts” in the first paragraph of section 752.0.10.1 of the Act, in paragraph *b* of the definition of “total gifts of qualified property” in the first paragraph of that section 752.0.10.1 or in any of paragraphs *d* to *h* of the definition of “total charitable gifts” in the first paragraph of that section 752.0.10.1;”;

(2) by inserting “c.3,” in the definition of “particular person” after “c.1,”;

(2) Paragraph 1 of subsection 1 has effect from 24 March 2006.

(3) Paragraph 2 of subsection 1 has effect from 30 June 2006.

**31.** The heading of Chapter III.2 of Title XXIV of the Regulation is replaced by the following:

“ELECTION IN RESPECT OF A UNIT IN A QUALIFIED TRUST”.

**32.** (1) Section 961.24R1 of the Regulation is replaced by the following:

“**961.24R1.** For the purposes of section 961.24 of the Act, a qualified trust makes an election under that section by sending to the Minister a declaration, with supporting evidence, attesting that it has made the election

referred to in subsection 1 of section 259 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the period referred to in that section 961.24.”.

(2) Subsection 1 applies to taxation years that begin after 31 December 2004.

**33.** (1) Section 1015R2.1 of the Regulation is amended by replacing “the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (R.S.Q., c. M-30.01)” in paragraph *f.0.1* by “the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (R.S.Q., c. M-30.01) or the Cooperative Investment Plan Act (R.S.Q., c. R-8.1.1)”.

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

**34.** (1) Section 1015R2.1.1 of the Regulation is amended

(1) by replacing “réfère le paragraphe *f.0.1* de l’article 1015R2.1” and “(chapitre M-30.01)” in the French text in the portion before paragraph *a* by “le paragraphe *f.0.1* de l’article 1015R2.1 fait référence” and “(L.R.Q., c. M-30.01)”, respectively;

(2) by adding the following paragraph:

“The percentage to which paragraph *f.0.1* of section 1015R2.1 refers in relation to the acquisition of a qualifying security within the meaning of the cooperative investment plan adopted under the Cooperative Investment Plan Act (R.S.Q., c. R-8.1.1) is 125%.”.

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

**35.** (1) Section 1015R2.2 of the Regulation is amended by replacing “the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (R.S.Q., c. M-30.01)” in paragraph *c* by “the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (R.S.Q., c. M-30.01) or the Cooperative Investment Plan Act (R.S.Q., c. R-8.1.1)”.

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

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

(1) by inserting the following after subparagraph *i.1* of paragraph *a*:

“i.2. the Aerospace Manufacturing Technology Centre (AMTC);”;

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

“iv. the CANMET Energy Technology Centre (CETC);”;

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

“ii. the Laboratoire des technologies de l’énergie (LTE);”;

(4) by replacing paragraph *g* by the following paragraph:

“(g) the Centre de recherche appliquée de l’Institut de tourisme et d’hôtellerie du Québec;”;

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

“(h) the Centre de santé et de services sociaux de Chicoutimi (CSSS de Chicoutimi).”.

(2) Paragraphs 1 and 5 of subsection 1 apply in respect of scientific research and experimental development carried out after 31 December 2005 under an eligible research contract entered into after that date.

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

(4) Paragraph 3 of subsection 1 has effect from 1 May 2002.

(5) Paragraph 4 of subsection 1 has effect from 1 July 2001.

**37.** (1) Section 1029.8.1R0.2 of the Regulation is replaced by the following:

“**1029.8.1R0.2.** The college centres for the transfer of technology referred to in paragraph *a.1* of section 1029.8.1 of the Act are

(a) Agrinova;

(b) the Cégep de Jonquière in respect of its Centre de production automatisée;

(c) the Cégep de la Gaspésie et des Îles in respect of its Centre collégial de transfert de technologie des pêches;

(d) the Cégep de Maisonneuve in respect of

i. its Centre d’études des procédés chimiques du Québec;

ii. its Institut de chimie et de pétrochimie;

(e) the Cégep de Saint-Jérôme in respect of

i. its Centre de développement des composites du Québec;

ii. its Institut du transport avancé du Québec;

(f) the Cégep de Trois-Rivières in respect of

i. its Centre intégré de fonderie et de métallurgie;

ii. its Centre spécialisé en pâtes et papiers;

(g) the Centre d’enseignement et de recherche en foresterie de Ste-Foy inc.;

(h) the Centre de productique intégrée du Québec inc.;

(i) the Centre de robotique et de vision industrielles inc.;

(j) the Centre de technologie minérale et de plasturgie inc.;

(k) the Centre de transfert technologique de la mode (CTTM);

(l) the Centre de transfert technologique en écologie industrielle, Centre J-E. Simard;

(m) the Centre d’expérimentation et de développement en forêt boréale (CEDFOB);

(n) the Centre d’innovation en microélectronique du Québec (CIMEQ) inc.;

(o) the Centre national en électrochimie et en technologies environnementales inc.;

(p) the Centre spécialisé de technologie physique du Québec inc.;

(q) the Centre technologique en aérospatiale C.T.A.;

(r) Cintech agroalimentaire;

(s) EQMBO-ENTREPRISES Centre d’aide technique et technologique inc.;

(*t*) Groupe CTT inc.;

(*u*) Innovation maritime;

(*v*) the Institut des communications graphiques du Québec;

(*w*) OLEOTEK inc.;

(*x*) the Service d'innovation et de transfert technologiques (SITTE) inc.”.

(2) Subsection 1 has effect from 6 October 2006. In addition, where section 1029.8.1R0.2 of the Regulation applies before 6 October 2006 and

(1) between 28 June 1998 and 8 August 2006, paragraph *d* is to be read as follows:

“(d) the Centre de technologie des systèmes ordinés (CETSO);”;

(2) after 8 July 1998, paragraph *m* is to be read as follows:

“(m) EQMBO-ENTREPRISES Centre d'aide technique et technologique inc.,”;

(3) after 30 June 2001, paragraph *e* is to be read as follows:

“(e) the Cégep de Saint-Jérôme in respect of its Centre de développement des composites du Québec;”;

(4) after 31 December 2001, paragraph *b* is to be read by replacing “Centre spécialisé” by “Centre collégial de transfert de technologie”;

(5) after 16 April 2002, paragraph *n* is to be read as follows:

“(n) the Centre de transfert technologique de la mode (CTTM);”;

(6) after 3 July 2002, paragraph *k* is to be read as follows:

“(k) Groupe CTT inc.,”;

(7) in respect of scientific research and experimental development carried out after 25 August 2002 under an eligible research contract entered into after that date, paragraphs *u* and *v* are to be read as follows:

“(u) Innovation maritime;

“(v) the Centre de transfert technologique en écologie industrielle, Centre J-E. Simard;”;

(8) after 8 September 2002, paragraph *x* is to be read as follows:

“(x) the Cégep de Saint-Jérôme in respect of its Institut du transport avancé du Québec;”;

(9) after 27 November 2002, paragraph *w* is to be read as follows:

“(w) OLEOTEK inc.,”;

(10) in respect of scientific research and experimental development carried out after 27 August 2003 under an eligible research contract entered into after that date, paragraph *y* is to be read without “pour l'entreprise”;

(11) after 1 November 2004, paragraph *l* is to be read as follows:

“(l) the Centre de productique intégrée du Québec inc.,”;

(12) after 26 July 2006, paragraph *g* is to be read with “industrielle” replaced by “et de vision industrielles”;

(13) after 7 August 2006, paragraph *d* is to be read as follows:

“(d) the Centre d'innovation en microélectronique du Québec (CIMEQ) inc.,”.

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

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

“(c) the Centre de haute technologie Saguenay-Lac-Saint-Jean;”;

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

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

“(m) the Centre de développement bioalimentaire du Québec inc. (CDBQ);

(n) the Centre d'expertise en production ovine du Québec inc. (CEPOQ);

(o) the Centre d'expérimentation et de transfert technologique en acériculture du Bas-Saint-Laurent (CETTA);

(p) the Centre d'aide régional sur les aliments du Saguenay–Lac-Saint-Jean–Côte-Nord (CARA).”.

(2) Paragraph 1 of subsection 1 has effect from 15 January 2003.

(3) Paragraph 2 of subsection 1 and paragraph 3 of that subsection, where it enacts paragraph *m* of section 1029.8.1R0.3 of the Regulation, apply in respect of scientific research and experimental development carried out after 23 October 2005 under an eligible research contract entered into after that date.

(4) Paragraph 3 of subsection 1, where it enacts paragraph *n* of section 1029.8.1R0.3 of the Regulation, applies in respect of scientific research and experimental development carried out after 1 May 2006 under an eligible research contract entered into after that date.

(5) Paragraph 3 of subsection 1, where it enacts paragraph *o* of section 1029.8.1R0.3 of the Regulation, applies in respect of scientific research and experimental development carried out after 31 May 2006 under an eligible research contract entered into after that date.

(6) Paragraph 3 of subsection 1, where it enacts paragraph *p* of section 1029.8.1R0.3 of the Regulation, applies in respect of scientific research and experimental development carried out after 31 December 2006 under an eligible research contract entered into after that date.

**39.** (1) Section 1029.8.1R0.4 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 April 2007.

**40.** (1) Section 1029.8.21.17R1 of the Regulation is replaced by the following:

“**1029.8.21.17R1.** For the purposes of the definition of “eligible college centre for the transfer of technology” in the first paragraph of section 1029.8.21.17 of the Act, the following are prescribed college centres for the transfer of technology:

(a) Agrinova;

(b) the Cégep de Jonquière in respect of its Centre de production automatisée;

(c) the Cégep de la Gaspésie et des Îles in respect of its Centre collégial de transfert de technologie des pêches;

(d) the Cégep de Maisonneuve in respect of its Centre d'études des procédés chimiques du Québec;

(e) the Cégep de Saint-Jérôme in respect of

i. its Centre de développement des composites du Québec;

ii. its Institut du transport avancé du Québec;

(f) the Cégep de Trois-Rivières in respect of

i. its Centre intégré de fonderie et de métallurgie;

ii. its Centre spécialisé en pâtes et papiers;

(g) the Centre de développement bioalimentaire du Québec inc.;

(h) the Centre de géomatique du Québec inc.;

(i) the Centre d'enseignement et de recherche en foresterie de Ste-Foy inc.;

(j) the Centre de photonique du Québec inc.;

(k) the Centre de productique intégrée du Québec inc.;

(l) the Centre de robotique et de vision industrielles inc.;

(m) the Centre de technologie minérale et de plasturgie inc.;

(n) the Centre de technologie physique et photonique de Montréal;

(o) the Centre de transfert technologique de la mode (CTTM);

(p) the Centre de transfert technologique en écologie industrielle, Centre J-E. Simard;

(q) the Centre d'expérimentation et de développement en forêt boréale (CEDFOB);

(r) the Centre d'innovation en microélectronique du Québec (CIMEQ) inc.;

(s) the Centre national en électrochimie et en technologies environnementales inc.;

(*t*) the Centre spécialisé de technologie physique du Québec inc.;

(*u*) the Centre technologique des résidus industriels;

(*v*) the Centre technologique en aérospatiale C.T.A.;

(*w*) Cintech agroalimentaire;

(*x*) EQMBO-ENTREPRISES Centre d'aide technique et technologique inc.;

(*y*) Groupe CTT inc.;

(*z*) Innovation maritime;

(*z.1*) the Institut des communications graphiques du Québec;

(*z.2*) MUSILAB inc.;

(*z.3*) OLEOTEK inc.;

(*z.4*) the Service d'innovation et de transfert technologiques (SITTE) inc.;

(*z.5*) TRANS BIO TECH Centre collégial de transfert en biotechnologies.”.

(2) Subsection 1 applies in respect of qualified expenditures incurred after 23 May 2007 in relation to goods or services offered after that date. In addition, where section 1029.8.21.17R1 of the Regulation applies in respect of qualified expenditures incurred before 24 May 2007 and

(1) in respect of qualified expenditures incurred after 9 March 1999 in relation to goods or services offered after that date, paragraph *r* is to be read with “Institut de chimie et pétrochimie” replaced by “Centre d'études des procédés chimiques du Québec”;

(2) after 30 June 2001, paragraph *c* is to be read as follows:

“(c) the Cégep de Saint-Jérôme in respect of its Centre de développement des composites du Québec;”;

(3) after 31 December 2001, paragraph *n* is to be read as follows:

“(n) the Cégep de la Gaspésie et des Îles in respect of its Centre collégial de transfert de technologie des pêches;”;

(4) after 16 April 2002, paragraph *m* is to be read as follows:

“(m) the Centre de transfert technologique de la mode (CTTM);”;

(5) after 3 July 2002, paragraph *g* is to be read as follows:

“(g) Groupe CTT inc.;”;

(6) in respect of qualified expenditures incurred after 25 August 2002 in relation to goods or services offered after that date, paragraphs *d.1* and *i.1* are to be read as follows:

“(d.1) Innovation maritime;

“(i.1) the Centre de transfert technologique en écologie industrielle, Centre J-E. Simard;”;

(7) after 8 September 2002, paragraph *a.2* is to be read as follows:

“(a.2) the Cégep de Saint-Jérôme in respect of its Institut du transport avancé du Québec;”;

(8) after 27 November 2002, paragraph *a.1* is to be read as follows:

“(a.1) OLEOTEK inc.;”;

(9) after 1 November 2004, paragraph *k* is to be read as follows:

“(k) the Centre de productique intégrée du Québec inc.;”;

(10) in respect of qualified expenditures incurred after 1 December 2004 in relation to goods or services offered after that date, paragraph *u.1* is to be read without “pour l'entreprise”;

(11) after 26 July 2006, paragraph *f* is to be read with “industrielle” replaced by “et de vision industrielles”;

(12) after 7 August 2006, paragraph *h* is to be read as follows:

“(h) the Centre d'innovation en microélectronique du Québec (CIMEQ) inc.;”.

**41.** (1) The Regulation is amended by inserting the following after section 1029.8.67R1:

**“1029.8.116.5.1R1.** The amounts of the work premium reduction thresholds in subparagraphs *i* and *ii* of subparagraphs *b* and *c* of the second paragraph of section 1029.8.116.5 of the Act that are applicable for a particular taxation year are the highest of the reduction thresholds that were applicable for the preceding taxation year and the amounts determined by the Minister of Finance as the work income over which a person would cease to be entitled, for the particular taxation year, to a benefit under the Social Assistance Program established under the Individual and Family Assistance Act (R.S.Q., c. A-13.1.1), if the work income was wages received by that person in the particular taxation year and the benefit was computed on an annual basis, taking into account,

(a) for the purpose of determining the amount of the work premium reduction threshold in subparagraph *i* of subparagraphs *b* and *c* of the second paragraph of section 1029.8.116.5 of the Act, the amount of the basic benefit granted to an adult who is able to work, the amount of the adjustment granted to account for the advance Québec sales tax credit to an independent adult who does not share a dwelling unit and the amount excluded from the work income for an adult whose capacity for employment is not severely limited;

(b) for the purpose of determining the amount of the work premium reduction threshold in subparagraph *ii* of subparagraphs *b* and *c* of the second paragraph of section 1029.8.116.5 of the Act, the amount of the basic benefit granted to a family composed of two adults who are able to work, the amount of the adjustment granted to account for the advance Québec sales tax credit to a family composed of two adults and the amount excluded from the work income for a family composed of two adults whose capacity for employment is not severely limited; and

(c) the amount that would be payable in respect of the work income as the employee's premium under the Act respecting parental insurance (R.S.Q., c. A-29.011), contribution under the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) and premium under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), considering in that respect the rate applicable for an employee who reports to an establishment of the employer in Québec, and the amount of the federal tax that would be payable in respect of the work income, as if that tax were computed taking into account only the basic tax credit, the spousal tax credit, if any, the tax credit for Canadian employment and the tax credit for Québec Pension Plan member contributions and parental insurance plan and employment insurance plan employee premiums.

For the purposes of the first paragraph, if the work income is not a multiple of \$2, it must be rounded to the nearest multiple of \$2 or, if it is equidistant from two multiples, to the higher multiple of \$2.”

(2) Subsection 1 applies from the taxation year 2007.

**42.** (1) Section 1056.4R1 of the Regulation is amended by replacing “section 656.4 or 659” in subparagraph *a* of the first paragraph by “any of sections 656.4, 659 and 688.0.0.1”.

(2) Subsection 1 has effect from 1 June 2005. In addition, where subparagraph *a* of the first paragraph of section 1056.4R1 of the Regulation applies after 31 December 2000 and before 1 June 2005, it is to be read with the reference to “110.1” replaced by a reference to “110.1, 157.10”.

**43.** (1) Section 1079.1R2 of the Regulation is amended in the second paragraph

(1) by replacing “mentioned in the first paragraph is in reference to” in the portion before subparagraph *b* by “mentioned in the first paragraph refers to”;

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

“(b.1) shares subject to a stipulation to the effect that they may be included in an SME growth stock plan within the meaning of the first paragraph of section 965.55 of the Act;”;

(3) by inserting the following after paragraph *e*:

“(e.1) qualifying security within the meaning of the cooperative investment plan adopted under the Cooperative Investment Plan Act (R.S.Q., c. R-8.1.1);”.

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

(3) Paragraph 3 of subsection 1 has effect from 31 March 2004.

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

**“1086R8.0.1.** Every person who pays an amount which, pursuant to section 694.0.0.1 of the Act, must be included in computing a taxpayer's taxable income for a taxation year, shall file an information return in prescribed form.”.



(2) Subsection 1 applies in respect of amounts paid after 31 December 2006.

**45.** (1) The Regulation is amended by inserting the following after section 1086R8.1.3:

“**1086R8.1.3.1.** A qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1 of the Act which, in the course of a year, issues a qualifying security within the meaning of that section to a qualified investor within the meaning of section 9 of the Cooperative Investment Plan Act (R.S.Q., c. R-8.1.1), shall file an information return in prescribed form in respect of that security for any year during which it issues such security.

A qualified cooperative or qualified federation of cooperatives shall also send to each qualified investor having acquired a qualifying security an information return stating the adjusted cost of the qualifying security.”

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

**46.** (1) Section 1086R8.9 of the Regulation is amended

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

“(a.2) a benefit the Minister pays under the Individual and Family Assistance Act (R.S.Q., c. A-13.1.1), other than an amount described in subparagraph *a* or *b* of the second paragraph of section 311.1 of the Act, or a payment described in section 311.1R1;”;

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

“(a.1) in the case where the amount is paid as government assistance similar to last resort financial assistance paid under the Individual and Family Assistance Act, the amount is an amount described in subparagraph *a* or *b* of the second paragraph of section 311.1 of the Act or is a payment described in section 311.1R1;”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2006.

**47.** (1) Section 1086R17 of the Regulation is amended by replacing “sections 1086R8.24” in the first paragraph by “sections 1086R8.0.1, 1086R8.24”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2006.

**48.** (1) Section 1086R23.17 of the Regulation is amended by striking out “, and the lessor must also send to the individual in respect of whom the information return is filed, within the same time, a copy of the return” in the second paragraph.

(2) Subsection 1 has effect from 1 January 2007.

**49.** (1) The Regulation is amended by inserting the following after section 1086R23.17:

“**1086R23.17.1.** Every syndicate of co-owners of an immovable under divided co-ownership shall file for a calendar year, at the request of an individual who lives in the immovable, an information return in prescribed form in respect of the individual, where

(a) the request is made by the individual before the end of the year;

(b) the individual declares to the syndicate of co-owners that at the end of the year, the individual will attain the age of 70, or an individual with whom the individual shares the dwelling will attain the age of 70;

(c) the individual or the individual’s spouse is the owner of a fraction of the immovable held in co-ownership; and

(d) the aggregate of the amounts paid during the year by the syndicate of co-owners as charges from the co-ownership of the common portions of the immovable, other than common portions for restricted use, includes the cost of one or more eligible services within the meaning of section 1029.8.61.1 of the Act.”

(2) Subsection 1 has effect from 1 January 2007.

**50.** (1) The Regulation is amended by inserting the following after section 1088R2.1:

“**1088R2.2.** In the case of an individual referred to in section 726.33 or 726.35 of the Act, the individual’s portion of income for a taxation year from a business that is attributable to an establishment in Québec, that is otherwise determined under this Title, must be increased by the amount included by the individual in computing the individual’s taxable income for the year under section 726.35 of the Act and reduced by the amount deducted by the individual in computing the individual’s taxable income for the year under section 726.33 of the Act.”

(2) Subsection 1 applies to taxation years that end after 23 March 2006.

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

“For the purposes of the first paragraph, the income for a taxation year of an individual is the amount by which the aggregate of the individual’s income, computed without reference to section 1029.8.50 of the Act, that would be determined for the year under section 28 of the Act, had the individual been resident in Québec on the last day of the taxation year, and the amount included by the individual in computing the individual’s taxable income for the year under section 726.35, exceeds any amount that is deducted by the individual in computing the individual’s taxable income for the year under any of sections 726.20.2, 726.33, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.25 and 737.28 of the Act.”.

(2) Subsection 1 applies to taxation years that end after 23 March 2006.

**52.** (1) Class 1 in Schedule B to the Regulation is amended by replacing paragraph *l* by the following:

“(*l*) a pipeline, other than

- i. a pipeline that is gas or oil well equipment, and
- ii. a pipeline that is for oil or natural gas if the Minister is or has been satisfied that the main source of supply for the pipeline is or was likely to be exhausted within 15 years after the date on which the operation of the pipeline commenced;”.

(2) Subsection 1 has effect from 23 February 2005.

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

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

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

“(*j*) pumping or compression equipment, including equipment ancillary to pumping and compression equipment, acquired after 22 February 2005 if the equipment pumps or compresses petroleum, natural gas or a related hydrocarbon for the purpose of moving it

- i. through a transmission pipeline,
- ii. from a transmission pipeline to a storage facility, or

iii. from a storage facility to a transmission pipeline.”.

(2) Subsection 1 has effect from 23 February 2005.

**54.** (1) Class 17 in Schedule B to the Regulation is amended by replacing subparagraphs *i* and *ii* of subparagraph *b* of the first paragraph by the following:

“i. electrical generating equipment, other than electrical generating equipment described in any of paragraphs *f* to *h* of Class 8 or in any of Classes 43.1, 43.2 and 48; or

ii. production and distribution equipment of a distributor of water or steam, other than such property described in Class 43.1 or 43.2, used for heating or cooling, including, for that purpose, pipe used to collect or distribute an energy transfer medium but not including equipment or pipe used to distribute water that is for consumption, disposal or treatment.”.

(2) Subsection 1 has effect from 23 February 2005.

**55.** (1) Class 28 in Schedule B to the Regulation is amended by replacing “production” in the following provisions of the first paragraph by “production in reasonable commercial quantity”:

— subparagraph *ii* of subparagraph *b*;

— subparagraphs *i* to *iii* of subparagraph *d*.

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

**56.** (1) Class 41 in Schedule B to the Regulation is amended by replacing “production” in subparagraphs *i* to *iii* of subparagraph *d* of the first paragraph of Class 28 in that Schedule, that subparagraph *a* of the first paragraph enacts, by “production in reasonable commercial quantity”.

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

**57.** (1) Class 42 in Schedule B to the Regulation is replaced by the following:

“**CLASS 42**  
(12%)  
(s. 130R6)

Property that is

(*a*) fibre-optic cable; or

(b) telephone, telegraph or data communication equipment that is a wire or cable, other than a cable included in this class because of paragraph *a*, acquired after 22 February 2005, and that has not been used, or acquired for use, for any purpose before 23 February 2005.”

(2) Subsection 1 has effect from 23 February 2005.

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

(1) by replacing “Class 1, 2 or 8” in the portion before subparagraph *a* of the first paragraph by “any of Classes 1, 2, 8 and 48”;

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

“iii.1. district energy equipment;”;

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

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

(4) by striking out “and” at the end of subparagraph *xii* of subparagraph *a* of the second paragraph and by adding the following thereafter:

“xiii. property of a taxpayer that is part of a system that is used by the taxpayer or a lessee of the taxpayer primarily to produce, store and use biogas produced from manure by anaerobic digestion if that biogas is used primarily by the taxpayer or the lessee to produce electricity, or to produce heat that is used directly in an industrial process or in a greenhouse, which property

(1) includes equipment that is an anaerobic digester reactor, a buffer tank, a pre-treatment tank, biogas piping, a biogas storage tank, biogas scrubbing equipment and electrical generating equipment, and

(2) does not include property that is used to collect manure, store manure, other than a buffer tank, or move manure to the system, equipment used to process the residue after digestion or to treat recovered liquids, auxiliary electrical generating equipment, buildings or other structures, transmission equipment, distribution equipment, equipment designed to store electrical energy,

property otherwise included in Class 10 and property that would be included in Class 17 if that Class were read without reference to subparagraph *i* of subparagraph *b* of the first paragraph of that Class;”;

(5) by replacing subparagraph *a* of the fourth paragraph by the following:

“(a) the property was depreciable property that was included in any of Classes 34, 43.1 and 43.2 of the person from whom it was acquired, or would have been included in any of Classes 34, 43.1 and 43.2 of that person if that person had made a valid election to include the property in that Class 43.1 or 43.2, as the case may be, pursuant to paragraph *b* of section 130R65; and”.

(2) Paragraphs 1, 2 and 4 of subsection 1 apply in respect of property acquired after 22 February 2005.

(3) Paragraph 3 of subsection 1 applies in respect of property acquired after 13 November 2005 that has not been used or acquired for use before 14 November 2005.

(4) Paragraph 5 of subsection 1 has effect from 23 February 2005.

**59.** (1) Schedule B to the Regulation is amended by inserting the following after Class 43.1:

**“CLASS 43.2**

**(50%)**

(ss. 96.2R1, 130R2, 130R6, 130R30.3.1, 130R30.3.2, 130R65, 399.7R1, 399.7R2)

Property acquired after 22 February 2005 and before 1 January 2012 that was not included, before it was acquired, in another Class by any taxpayer and that is property that would otherwise be included in Class 43.1

(a) if subparagraph 2 of subparagraph *i* of subparagraph *c* of the first paragraph of Class 43.1 were read with “6,000 BTU” replaced by “4,750 BTU”; or

(b) because of subparagraph *a* of the second paragraph of that Class.”.

(2) Subsection 1 has effect from 23 February 2005. However, where the portion of Class 43.2 in Schedule B to the Regulation before paragraph *a* applies in respect of property acquired before 10 December 2005, it is to be read without reference to “that was not included, before it was acquired, in another Class by any taxpayer and”.

**60.** (1) Class B to the Regulation is amended by adding the following after Class 46:

**“CLASS 47**

**(8%)**

(130R6, 130R30.3.1, 130R30.3.2)

Property acquired after 22 February 2005 that is transmission or distribution equipment, which may include for this purpose a structure, used for the transmission or distribution of electrical energy, other than

(a) property that is a building; and

(b) property that has been used or acquired for use for any purpose by any taxpayer before 23 February 2005.

**CLASS 48**

**(15%)**

(130R6, 130R30.3.1, 130R30.3.2)

Property acquired after 22 February 2005 that is a combustion turbine, including associated burners and compressors, that generates electrical energy, other than

(a) electrical generating equipment described in any of paragraphs *f* to *h* of Class 8;

(b) property acquired before 1 January 2006 in respect of which an election is made under section 130R98.12, as it read before its revocation; and

(c) property that has been used or acquired for use for any purpose by any taxpayer before 23 February 2005.

**CLASS 49**

**(8%)**

(130R6, 130R98.14)

Property acquired after 22 February 2005 that is a pipeline, including control and monitoring devices, valves and other equipment ancillary to the pipeline, used for the transmission, but not the distribution, of petroleum, natural gas or related hydrocarbons, other than

(a) a pipeline described in subparagraph *ii* of paragraph *l* of Class 1;

(b) property that has been used or acquired for use for any purpose by any taxpayer before 23 February 2005;

(c) equipment included in Class 7 because of paragraph *j* of that Class; and

(d) a building or other structure.”.

(2) Subsection 1 has effect from 23 February 2005.

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

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

“California Institute of the Arts, Valencia, California.

Christendom College, Front Royal, Virginia.

City University of New York, The, John Jay College of Criminal Justice, New York, New York.

D’Youville College, Buffalo, New York.

Finlandia University, Hancock, Michigan.

Georgetown University, Washington, District of Columbia.

Illinois State University, Normal, Illinois.

University of St. Thomas, St. Paul, Minnesota.

University of St. Thomas, Houston, Texas.

University of Tennessee, The, Knoxville, Tennessee.”;

(2) by replacing “Life Chiropractic College West, San Lorenzo, California” in paragraph *a* by “Life Chiropractic College West, Hayward, California”;

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

“Heriot-Watt University, Edinburgh, Scotland.”;

(4) by replacing “University of Dublin, Dublin” in paragraph *c* by “University of Dublin, The, Trinity College, Dublin”;

(5) by inserting the following university in paragraph *j* in alphabetical order:

“American University of Beirut, Riad El Solh, Beirut.”;

(6) by striking out “Ruprecht-Karls-Universität Heidenberg, Heidenberg” in paragraph *k* and by inserting the following university in that paragraph in alphabetical order:

“University of Heidelberg, Heidelberg.”;

(7) by inserting the following university in paragraphs in alphabetical order:

“University of Cape Town, Rondebosch.”;

(8) by inserting the following university in paragraphs in alphabetical order:

“University of Auckland, The, Auckland.”;

(9) by adding the following after paragraph *x*:

“(y) in Estonia:

University of Tartu, Tartu.”.

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

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

“California Institute of the Arts, Valencia, California.”;

(2) the reference to the following universities, has effect from 1 January 2004:

“D’Youville College, Buffalo, New York.

Georgetown University, Washington, District of Columbia.

University of St. Thomas, St. Paul, Minnesota.”;

(3) the reference to the following universities, has effect from 1 January 2005:

“Christendom College, Front Royal, Virginia.

City University of New York, The, John Jay College of Criminal Justice, New York, New York.

Finlandia University, Hancock, Michigan.

Illinois State University, Normal, Illinois.

University of St. Thomas, Houston, Texas.”;

(4) the reference to the following university, has effect from 1 January 2006:

“University of Tennessee, The, Knoxville, Tennessee.”.

(3) Paragraphs 2, 3, 7 and 9 of subsection 1 have effect from 1 January 2004.

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

(5) Paragraphs 5 and 8 of subsection 1 have effect from 1 January 2003.

(6) Paragraph 6 of subsection 1 has effect from 1 January 1995.

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

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

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par. and s. 97)

**1.** (1) Section 7R1 of the Regulation respecting fiscal administration is amended by replacing “, the functionaries who hold a position as Director General with a directorate of the Ministère du Revenu and the functionary who holds the position of Director General of the Centre de perception fiscale” by “and the public servants who hold the position of Director General within a directorate of the Ministère du Revenu”.

(2) Subsection 1 has effect from 4 December 2006.

**2.** (1) The second paragraph of section 7R3.2 of the Regulation is amended by replacing “du soutien et du registraire” by “de l’enregistrement et du soutien opérationnel”.

(2) Subsection 1 has effect from 1 April 2007.

**3.** Section 7R5 of the Regulation is amended by inserting “1049.14.7, 1049.14.8, 1049.14.9, 1049.14.11,” after “1049.2.2.10,” in paragraph 2.

**4.** Section 7R13 of the Regulation is amended by replacing “and 86” in paragraph 2 by “, 86 and 94.1”.

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

(1) by replacing “sections 58.1 and 94.1” in paragraph 2 by “section 58.1”;

\* The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was last amended by the Regulation to amend the Regulation respecting fiscal administration made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

(2) by inserting “, 416” in paragraph 5 after “202”.

**6.** (1) The heading of subdivision 3 of subdivision 1 of Division II of the Regulation is amended by replacing “Centre de perception fiscale” by “Direction générale du centre de perception fiscale et des biens non réclamés”.

(2) Subsection 1 has effect from 4 December 2006.

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

(1) by replacing “of the Centre de perception fiscale” in the portion before paragraph 1 by “in the Direction générale du centre de perception fiscale et des biens non réclamés”;

(2) by inserting the following after paragraph 2:

“(2.1) articles 2960 and 3044 of the Civil Code;”;

(3) by inserting the following after paragraph 5:

“(5.1) sections 415, 416, 416.1, 417, 417.1, 417.2 and 418 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);”.

(2) Paragraph 1 of subsection 1 has effect from 4 December 2006.

**8.** (1) Section 7R22 of the Regulation is amended

(1) by replacing “of the Centre de perception fiscale” in the portion before subparagraph 1 of the first paragraph by “in the Direction générale du centre de perception fiscale et des biens non réclamés”;

(2) by inserting the following after subparagraph 13 of the first paragraph:

“(13.1) section 209 of the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter C-44);”.

(2) Paragraph 1 of subsection 1 has effect from 4 December 2006.

**9.** Section 7R57.19 of the Regulation is amended by replacing “of the Centre d’assistance aux services à la clientèle des particuliers” in the portion before subparagraph 1 of the first paragraph by “of a service of the Centre d’assistance aux services à la clientèle”.

**10.** Section 7R78.1 of the Regulation is amended by striking out “, 17.3” in paragraph 2.

**11.** (1) Section 7R78.3 of the Regulation is amended by replacing “paragraph” in subparagraph 9.1 of the first paragraph by “the third paragraph of section 10R2, the second paragraph of section 10.2R2 and paragraph”.

(2) Subsection 1, where it inserts “, the second paragraph of section 10.2R2” in subparagraph 9.1 of the first paragraph of section 7R78.3 of the Regulation, has effect from 24 March 2006.

**12.** Section 7R78.8 of the Regulation is amended by inserting “17.3,” after “12.2,” in subparagraph 2 of the first paragraph.

**13.** Section 7R78.10 of the Regulation is amended by striking out “, 17.3” in subparagraph 2 of the first paragraph.

**14.** (1) Section 7R78.14 of the Regulation is amended

(1) by inserting “17.3,” after “sections” in subparagraph 2 of the first paragraph;

(2) by replacing “paragraph” in subparagraph 15.1 of the first paragraph by “the third paragraph of section 10R2, the second paragraph of section 10.2R2 and paragraph”.

(2) Paragraph 2 of subsection 1, where it inserts “, the second paragraph of section 10.2R2” in subparagraph 15.1 of the first paragraph of section 7R78.14 of the Regulation, has effect from 24 March 2006.

**15.** Section 7R78.15 of the Regulation is amended in subparagraph 4 of the first paragraph

(1) by striking out “350.23.7;”;

(2) by inserting “350.23.10,” after “350.23.9,”.

**16.** (1) Section 7R78.19 of the Regulation is amended

(1) by replacing “articles 2631 and” in subparagraph 3 of the first paragraph by “article”;

(2) by replacing “and 985.34” in subparagraph 6 of the first paragraph by “, 985.34, 985.35.2, 985.35.4, 985.35.6, 985.35.12, 985.35.14 and 985.35.16”;

(3) by replacing “, 418 and 427.6” in subparagraph 9 of the first paragraph by “and 418”;

(4) by replacing “paragraph” in subparagraph 11.1 of the first paragraph by “the third paragraph of section 10R2, the second paragraph of section 10.2R2 and paragraph”.

(2) Paragraph 4 of subsection 1, where it inserts “, the second paragraph of section 10.2R2” in subparagraph 11.1 of the first paragraph of section 7R78.19 of the Regulation, has effect from 24 March 2006.

**17.** (1) Section 7R78.20 of the Regulation is amended

(1) by inserting “a position of tax audit officer,” in the portion before subparagraph 1 of the first paragraph after “for public servants who holds”;

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

“(1.1) article 2631 of the Civil Code;”;

(3) by adding the following subparagraph to the first paragraph:

“(3) sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”;

(4) by inserting “94.1 of the Act and sections 7.0.6 and” after “section” in the second paragraph.

(2) Paragraph 1 of subsection 1 has effect from 12 October 2004.

**18.** (1) Section 7R80 of the Regulation is amended by replacing “des solutions WEB et de l’ingénierie de l’information” by “de planification et de développement de l’intranet et de l’ingénierie documentaire”.

(2) Subsection 1 has effect from 30 April 2007.

**19.** Section 7R81.2 of the Regulation is amended by replacing “A public servant” by “Subject to section 7R87.2, a public servant”.

**20.** Section 7R86 of the Regulation is amended by replacing “section 7R87” by “sections 7R81.2, 7R87, 7R87.1 and 7R87.2”.

**21.** (1) Section 7R87 of the Regulation is amended

(1) by replacing “A public servant” by “Subject to section 7R87.1, a public servant”;

(2) by replacing “des traitements massifs, the Direction de la normalisation des communications de masse or the Direction du traitement informatique et des télécommunications” by “du partenariat gouvernemental, the Direction des communications administratives, des traitements massifs et de l’intranet or the Direction de l’infrastructure technologique et des services aux utilisateurs”.

(2) Paragraph 2 of subsection 1 has effect from 26 September 2006. However, for the period commencing on 26 September 2006 and ending on 29 April 2007, section 7R87 of the Regulation is to be read as follows:

“**7R87.** A public servant who holds a position of head of a service at the Direction des solutions informatiques pour les particuliers, the Direction des solutions informatiques pour les entreprises, the Direction des solutions informatiques pour les mandataires, the Direction des solutions électroniques et des traitements massifs, the Direction de la normalisation des communications de masse or the Direction de l’infrastructure technologique et des services aux utilisateurs within the Direction générale du traitement et des technologies is authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$25,000.”.

**22.** The Regulation is amended by inserting the following after section 7R87:

“**7R87.1.** A public servant who holds the position of Head of the Service de planification et de développement de l’intranet et de l’ingénierie documentaire at the Direction des communications administratives, des traitements massifs et de l’intranet or a public servant who holds the position of Head of the Service de la sécurité informatique or the position of Head of the Service des opérations et de l’exploitation at the Direction de l’infrastructure technologique et des services aux utilisateurs within the Direction générale du traitement et des technologies is authorized to sign, in place of the Minister of Revenue but in connection with the measures provided for in the service continuity plan under section 60 of the Civil Protection Act (R.S.Q., c. S-2.3), any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$50,000.”.

**7R87.2.** A public servant who holds a position of head of the immovable property management service at the Direction des ressources matérielles et immobilières within the Direction générale de la planification, de l’administration et de la recherche is authorized to sign, in place of the Minister of Revenue but in connection with the measures provided for in the service continuity plan under section 60 of the Civil Protection Act (R.S.Q., c. S-2.3), any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$50,000.”.

**23.** (1) Section 8R2 of the Regulation is amended by replacing “du soutien et du registraire” by “de l’enregistrement et du soutien opérationnel”.

(2) Subsection 1 has effect from 1 April 2007.

**24.** (1) Section 8R4 of the Regulation is amended by replacing “Director, Tax Collection or head of a tax collection service within the Centre de perception fiscale or a public servant governed by the collective labour agreement for public servants who holds a position of tax collection officer within that Centre” by “head of a tax collection service within the Direction générale du centre de perception fiscale et des biens non réclamés or a public servant governed by the collective labour agreement for public servants who holds a position of tax collection officer within that directorate”.

(2) Subsection 1 has effect from 4 December 2006.

**25.** (1) Section 69.0.0.12R1 of the Regulation is amended by replacing “, Director of Investigations – Québec or Director of Investigations – Montréal” by “or a position of Director”.

(2) Subsection 1 has effect from 23 February 2006.

**26.** Section 94.5R1 of the Regulation is amended by striking out paragraph 4.

**27.** Section 96R1 of the Regulation is amended

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

“**96R1.** Remission is granted of tax, interest and penalties payable under Part I of the Taxation Act (R.S.Q., c. I-3) by an individual who was a member of the Canadian Armed Forces, or was an ambassador, minister, high commissioner, officer or servant of Canada referred to, as the case may be, in paragraph *b* or *c* of section 8 of that Act, or who was referred to in paragraph *d* of that section and performed services in a country other than Canada under a prescribed international development assistance program of the Gouvernement du Québec or the Government of Canada, other than a taxpayer referred to in section 96R2, by the spouse of such an individual referred to in paragraph *e* of section 8 of that Act or by the dependent child of such an individual referred to in paragraph *f* of that section 8.”;

(2) by replacing “under Part I or I.1” in the second paragraph by “under Part I”.

**28.** Section 96R8 of the Regulation is amended by replacing “under Part I or I.1” and “those Parts” in the second paragraph by “under Part I” and “that Part”, respectively.

**29.** (1) The Regulation is amended by replacing “at the Centre de perception fiscale” and “of the Centre de perception fiscale”, as the case may be, by “in the Direction générale du centre de perception fiscale et des biens non réclamés” in the following provisions:

- the portion of section 7R18 before paragraph 1;
- the portion of section 7R19.1 before paragraph 1.

(2) Subsection 1 has effect from 4 December 2006.

**30.** (1) The Regulation is amended by replacing “of the Centre de perception fiscale” by “in the Direction générale du centre de perception fiscale et des biens non réclamés” in the following provisions:

- section 7R21;
- the portion of section 7R23 before paragraph 1.

(2) Subsection 1 has effect from 4 December 2006.

**31.** (1) The Regulation is amended by replacing “Direction générale des biens non réclamés” by “Direction générale du centre de perception fiscale et des biens non réclamés” in the following provisions:

— the heading of subdivision 1.1.1 of subdivision 1.1 of Division II;

— section 7R79.1;

— the portion of each of sections 7R79.3 to 7R79.14 before paragraph 1;

— sections 7R88.1 and 7R88.2.

(2) Subsection 1, where it amends the heading of subdivision 1.1.1 of subdivision 1.1 of Division II, section 7R79.1 and the portion before paragraph 1 of sections 7R79.3 to 7R79.14 of the Regulation, has effect from 4 December 2006.

(3) Subsection 1, where it amends sections 7R88.1 and 7R88.2 of the Regulation, has effect from 27 December 2006.

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



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

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

(R.S.Q., c. R-5, ss. 34.1.6, 35 and 36)

**1.** (1) Section 3 of the Regulation respecting contributions to the Québec Health Insurance Plan is amended by replacing “and sixth paragraphs” by “, sixth and seventh paragraphs”.

(2) Subsection 1 has effect from 30 March 2001.

**2.** (1) Section 5 of the Regulation is amended by replacing “fourth” by “fifth”.

(2) Subsection 1 applies from the year 2004.

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

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

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9, ss. 59 and 81, pars. a and j)

**1.** (1) Section 8 of the Regulation respecting contributions to the Québec Pension Plan is amended in the second paragraph

(1) by replacing “winding-up” by “dissolution”;

(2) by replacing “shall not exceed 4.95% of the amount by which” by “must not be greater than the amount by which 4.95% of”.

\* The Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q. 1981, c. R-5, r.1) was last amended by the regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan made by Order in Council 1463-2001 dated 5 December 2001 (2001, *G.O.* 2, 6328). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

\*\* The Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) was last amended by the Regulation to amend the Regulation respecting contributions to the Québec Pension Plan made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

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

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

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

An Act respecting the Québec sales tax (R.S.Q., c. T-0.1, s. 677, 1st par., subpars. 7.1, 10.1, 38, 38.2, 55.1 and 57 and 2nd par.)

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

(1) by replacing “du service” in the French text of paragraph 1 by “de ce service”;

(2) by striking out “, as the case may be,” in paragraph 1.

**2.** Section 22.30R13 of the Regulation is amended by replacing the portion before paragraph 2 by the following:

“**22.30R13.** Where a supply of a computer-related service or access to the Internet is made in Canada by a particular supplier and there are to be multiple final recipients of the service or access, each of whom acquires it under an agreement with the particular supplier or another supplier, the supply is a prescribed supply if,

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

\* The Regulation respecting the Québec sales tax, made by Order in Council 1607-92 dated 4 November 1992 (1992, *G.O.* 2, 4952), was last amended by the Regulation to amend the Regulation respecting the Québec sales tax made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

**3.** Section 357R1 of the Regulation is revoked.

**4.** (1) The Regulation is amended by inserting the following after section 357R1:

“PRESCRIBED HYBRID VEHICLES

**382.9R1.** For the purposes of section 382.9 of the Act, the hybrid vehicles listed in Schedule II.0.1 are prescribed hybrid vehicles.”.

(2) Subsection 1 applies in respect of the supply or bringing of a vehicle into Québec after 23 March 2006 and before 1 January 2009.

**5.** (1) Schedule I to the Regulation is amended

(1) by inserting “SODRAC 2003 Inc.” in alphabetical order;

(2) by striking out “Société du droit de reproduction des auteurs, compositeurs et éditeurs au Canada (SODRAC)”.

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

(3) Paragraph 2 of subsection 1 has effect from 30 April 2004.

**6.** (1) The Regulation is amended by inserting the following after Schedule II:

“**SCHEDULE II.0.1**  
(s. 382.9R1)

PRESCRIBED HYBRID VEHICLES

**2005 models**

- 2005 Honda Accord Hybrid
- 2005 Honda Civic Hybrid
- 2005 Honda Insight
- 2005 Toyota Prius

**2006 models**

- 2006 Honda Civic Hybrid
- 2006 Honda Insight
- 2006 Toyota Prius

**2007 models**

- 2007 Honda Civic Hybrid
- 2007 Nissan Altima Hybrid
- 2007 Toyota Camry Hybrid
- 2007 Toyota Prius

**2008 models**

- 2008 two-wheel drive Ford Escape Hybrid (HEV)”.

(2) Subsection 1 applies in respect of the supply or bringing of a vehicle into Québec after 23 March 2006 and before 1 January 2009.

**7.** (1) Schedule II.2 to the Regulation is amended

(1) in Class 1

(a) by striking out the Québec tourist region and the territorial entities included in that region;

(b) by inserting the following tourist regions and the territorial entities included in the regions in alphabetical order:

“**James Bay**

James Bay; Chapais; Chibougamau; Lebel-sur-Quévillon; Matagami.

**Manicouagan**

Baie-Comeau; Baie-Trinité; Betsiamites; Chute-aux-Outardes; Colombier; Essipit; Forestville; Franquelin; Godbout; Lac-au-Brochet; Les Bergeronnes; Les Escoumins; Longue-Rive; Pointe-aux-Outardes; Pointe-Lebel; Portneuf-sur-Mer; Ragueneau; Rivière-aux-Outardes; Sacré-Coeur; Tadoussac.”;

(c) in the Cantons-de-l’Est tourist region, by striking out “(Town); Granby (Township)” after “Granby”;

(d) in the Bas-Saint-Laurent tourist region:

i. by striking out “Saint-Georges-de-Cacouna (Parish); Saint-Georges-de-Cacouna (Village);”;

ii. by inserting “Cacouna (Municipality)” after “Cabano”;

iii. by inserting “(Indian Reserve)” after “Cacouna”;

(2) in Class 2, by inserting the following tourist region and the territorial entities included in the region in alphabetical order:

**“Québec**

Beaupré; Boischatel; Stoneham-et-Tewkesbury; Cap-Santé; Château-Richer; Deschambault-Grondines; Donnacona; Fossambault-sur-le-Lac; Lac-Beauport; Lac-Blanc; Lac-Croche; Lac-Delage; Lac-Jacques-Cartier; Lac-Lapeyrère; Lac-Saint-Joseph; Lac-Sergent; L’Ancienne-Lorette; L’Ange-Gardien; Linton; Neuville; Notre-Dame-des-Anges; Québec; Pont-Rouge; Portneuf; Rivière-à-Pierre; Saint-Alban; Saint-Augustin-de-Desmaures; Saint-Basile; Saint-Casimir; Saint-Ferréolles-Neiges; Saint-François-de-l’Île-d’Orléans; Saint-Gabriel-de-Valcartier; Saint-Gilbert; Saint-Jean-de-l’Île-d’Orléans; Saint-Joachim; Saint-Laurent-de-l’Île-d’Orléans; Saint-Léonard-de-Portneuf; Saint-Louis-de-Gonzague-du-Cap-Tourmente; Saint-Marc-des-Carrières; Saint-Pierre-de-l’Île-d’Orléans; Saint-Raymond; Saint-Thuribe; Saint-Tite-des-Caps; Saint-Ubalde; Sainte-Anne-de-Baupré; Sainte-Brigitte-de-Laval; Sainte-Catherine-de-la-Jacques-Cartier; Sainte-Christine-d’Auvergne; Sainte-Famille; Sainte-Pétronille; Sault-au-Cochon; Shannon; Wendake.”

(2) Subsection 1 applies

(1) in relation to subparagraph *a* of paragraph 1 in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 May 2007 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 June 2007 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 31 May 2007 and 1 September 2008;

(2) in relation to subparagraph *b* of paragraph 1:

(*a*) with respect to the James Bay tourist region and the included territorial entities included in that region, in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 March 2007 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 April 2007 between the operator of the establishment and a travel agent within the meaning of section 2 of the

Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 31 March 2007 and 1 January 2008;

(*b*) with respect to the Manicouagan tourist region and the included territorial entities included in that region, in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 December 2006 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 January 2007 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 31 December 2006 and 1 October 2007;

(3) in relation to subparagraph *c* of paragraph 1, from 1 January 2007;

(4) in relation to subparagraph *d* of paragraph 1, from 22 March 2006;

(5) in relation to paragraph 2, in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 May 2007 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 June 2007 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 31 May 2007 and 1 September 2008.

**8.** (1) Schedule III to the Regulation is amended

(1) by inserting “Centre des services partagés du Québec” in alphabetical order;

(2) by replacing, in alphabetical order,

(*a*) “Secrétariat québécois de l’Agence Québec / Wallonie-Bruxelles pour la jeunesse” by “Agence Québec / Wallonie-Bruxelles pour la jeunesse”;

(*b*) “Bibliothèque nationale du Québec” by “Bibliothèque et Archives nationales du Québec”;

(c) “Conseil de la santé et du bien-être” by “Health and Welfare Commissioner”;

(d) “Société d’habitation du Québec in respect of supplies related to assistance programs for persons” by “Société d’habitation du Québec”;

(3) by striking out “Bureau d’accréditation des pêcheurs et des aides-pêcheurs du Québec” and “Société de développement de la Zone de commerce international de Montréal à Mirabel”.

(2) Paragraph 1 of subsection 1 has effect from 6 December 2005.

(3) Paragraph *a* of paragraph 2 of subsection 1 has effect from 1 August 2006.

(4) Paragraph *b* of paragraph 2 of subsection 1 has effect from 31 January 2006.

(5) Paragraph *c* of paragraph 2 of subsection 1 has effect from 14 August 2006.

(6) Paragraph *d* of paragraph 2 of subsection 1 has effect from 1 July 2005.

(7) Paragraph 3 of subsection 1 has effect from

(1) 1 January 2007 in respect of the Bureau d’accréditation des pêcheurs et des aides-pêcheurs du Québec;

(2) 13 December 2005 in respect of the Société de développement de la Zone de commerce international de Montréal à Mirabel.

**9.** The Regulation is amended by replacing “Government of Québec” by “Gouvernement du Québec” wherever that expression appears in the following provisions:

— paragraph 2 of section 383R4;

— paragraph 5 of the definition of “specified supply” in section 434R0.5;

— paragraph 7 of the definition of “specified supply” in section 434R4.

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

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

Fuel Tax Act  
(R.S.Q., c. T-1, s. 2, 6th par., subpar. *b*, s. 10, par. *a*, subpar. *viii*, par. *b*, subpars. *iv* and *v* and par. *c*, s. 10.2, 3rd par. and s. 56)

**1.** (1) Section 2R3 of the Regulation respecting the application of the Fuel Tax Act is amended by replacing “Ontario” in the portion of subparagraph *a* of the first paragraph before subparagraph *i* by “New Brunswick or Ontario”.

(2) Subsection 1 has effect from 21 December 2006.

**2.** (1) Section 10R1 of the Regulation is amended

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

“The invoices must indicate

(a) the date of the transaction;

(b) the name and address of the purchaser and of the seller; and

(c) the type and quantity of fuel purchased, the price paid and the tax collected.”;

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

“If the application is made pursuant to subparagraph *v* of paragraph *b* of section 10, the application must cover a minimum period of three months or the purchase of at least 3,000 litres of biodiesel fuel.”;

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

“In addition, if the application is made pursuant to subparagraph *vii* of paragraph *a* or subparagraph *ii* of paragraph *b* or paragraph *c* of section 10, the person must attach to the application proof of transport of the fuel outside Québec and, where applicable, of delivery

\* The Regulation respecting the application of the Fuel Tax Act (R.R.Q. 1981, c. T-1, r.1) was last amended by the Regulation to amend the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

outside Québec and proof of payment of the fuel tax levied by the Government at the place where the fuel was exported or delivered outside Québec or, where applicable, proof of exemption from the tax at that place on fuel so exported and used.”

(2) Paragraph 2 of subsection 1 applies in respect of biodiesel fuel purchased after 23 March 2006.

**3.** (1) The Regulation is amended by inserting the following after section 10R1:

“**10R1.1.** For the purposes of subparagraph *v* of paragraph *b* of section 10 of the Act, a person referred to in section 10R1 who is a carrier within the meaning of paragraph *d* of section 50.0.2 of the Act must, in the application for a reimbursement, deduct the biodiesel fuel to be used outside Québec in connection with the operation of a prescribed motor vehicle referred to in Division IX.1 of the Act from the quantity of biodiesel fuel acquired.”

(2) Subsection 1 applies in respect of biodiesel fuel purchased after 23 March 2006.

**4.** Section 10R2 of the Regulation is amended

(1) by striking out “et” at the end of the French text of subparagraph *e* of the second paragraph;

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

“In addition, the person referred to in paragraph *c* of section 10 of the Act must keep and retain a monthly register or any other document that establishes, for each locomotive covered by the application for a reimbursement, the consumption of fuel in Québec and outside Québec computed according to gross ton-mile or any other method approved by the Minister.”

**5.** (1) Section 10R5 of the Regulation is amended

(1) by replacing “Aux fins” in the portion of the French text before paragraph *a* by “Pour l’application”;

(2) in paragraph *e*

(*a*) by inserting “soit” in the portion of the French text before subparagraph *i* after “est”;

(*b*) by striking out “or” at the end of subparagraph *ii*;

(*c*) by striking out “or” at the end of subparagraph *iii*;

(*d*) by adding the following after subparagraph *iv*:

“v. slate.”

(2) Subparagraph *d* of paragraph 2 of subsection 1 applies in respect of fuel purchased after 20 December 2006.

**6.** (1) Section 10.2R1 of the Regulation is amended

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

“**10.2R1.** For the purposes of section 10.2 of the Act and of this Regulation,

(0.*a*) “Band management activities” means activities or programs undertaken by a Band or entity mandated by a Band that are not commercial activities for which the Band or entity mandated by a Band would otherwise be entitled to an input tax refund under the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);”;

(2) by inserting the following after paragraph *a*:

“(a.1) “tribal council” means a grouping of Bands with a common interest that have joined together to provide advisory or program services for Bands;

(a.2) “entity mandated by a Band” means a legal person, board, council, association, society or other organization, situated on a reserve and that is

i. owned by a Band, a tribal council or a group of Bands other than a tribal council, or

ii. controlled by a Band, a tribal council or a group of Bands other than a tribal council.”

(2) Subsection 1 applies in respect of fuel purchased after 23 March 2006.

**7.** (1) The Regulation is amended by inserting the following after section 10.2R1:

“**10.2R1.1.** An entity mandated by a Band is deemed to be owned by a Band, a tribal council or a group of Bands other than a tribal council if

(*a*) the Band, tribal council or group of Bands owns all or substantially all of the shares or holds all or substantially all of the memberships of the entity; or

(b) the Band, tribal council or group of Bands holds title to the assets of the entity or controls its disposition, such that in the event of wind up or liquidation, the assets are vested in the Band, tribal council or group of Bands.

**10.2R1.2.** An entity mandated by a Band is deemed to be controlled by a Band, a tribal council or a group of Bands other than a tribal council if

(a) the Band, tribal council, group of Bands or members of the Band, tribal council or group of Bands appoint or elect a majority of the members of the governing body of the entity; and

(b) the entity is required to submit to the Band, tribal council or group of Bands its operating budget and where applicable, its capital budget for review and approval.”.

(2) Subsection 1 applies in respect of fuel purchased after 23 March 2006.

**8.** (1) Section 10.2R2 of the Regulation is amended

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

“**10.2R2.** For the purposes of section 10.2 of the Act, the person referred to in that section must file the following documents with the application:”;

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

“*iii.* the name and number of the Indian or the name of the Band, tribal council or entity mandated by a Band and the name of the person representing the Band, tribal council or entity mandated by a Band, if any;”;

(3) by replacing paragraph b by the following:

“(b) a certificate in the form of Schedule II in the case of an Indian, Schedule III in the case of a Band or Schedule IV in the case of an entity mandated by a Band.”;

(4) by adding the following paragraph:

“In addition, at the time of the initial application for a reimbursement, the tribal council and the entity mandated by a Band must, at the request of the Minister and in the manner the Minister determines, provide any document attesting qualification as a tribal council or an entity mandated by a Band.”.

(2) Subsection 1 applies in respect of fuel purchased after 23 March 2006.

**9.** (1) Schedule II to the Regulation is amended by replacing “of Indian descent, that I usually reside on the reserve or establishment of.....” by “an Indian”.

(2) Subsection 1 applies in respect of fuel purchased after 23 March 2006.

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

**“SCHEDULE IV**  
(s. 10.2R2)

I, the undersigned.....  
domiciled at.....  
acting for.....  
situated at.....

declare that the fuel described on the invoices submitted with this application is intended for Band management activities and was purchased for the consumption of an entity mandated by a Band that I represent.

Date:.....

Signature:.....”.

(2) Subsection 1 applies in respect of fuel purchased after 23 March 2006.

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

### **Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1155-2004\***

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

**1.** (1) Section 23 of the Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1155-2004 dated 8 December 2004, is amended by replacing subsection 2 by the following:

“(2) Subsection 1 applies in respect of dispositions that occurred after 11 July 2002. In addition, where paragraph *b* of section 232R2 and section 232R2.1 of the Regulation apply to taxation years after the taxation year 2000, they must be read with “accredited museum” replaced by “recognized museum”.”

(2) Subsection 1 has effect from 6 December 2006.

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

### **Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1149-2006\*\***

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

**1.** (1) Section 51 of the Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1149-2006 dated 12 December 2006, is amended

(1) by replacing subsection 2 by the following:

“(2) Paragraph 1 of subsection 1 has effect from 8 October 2004.”;

(2) by adding the following after subsection 2:

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

(2) Subsection 1 has effect from 27 December 2006.

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

### **Regulation to amend the Regulation to amend the Regulation respecting fiscal administration made by Order in Council 1149-2006\***

An Act respecting the Ministère du Revenu  
(R.S.Q., c. M-31, s. 96, 1st par. and s. 97)

**1.** (1) Section 52 of the Regulation to amend the Regulation respecting fiscal administration, made by Order in Council 1149-2006 dated 12 December 2006, is replaced by the following:

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

(2) Subsection 1 has effect from 19 September 2005.”.

(2) Subsection 1 has effect from 27 December 2006.

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

\* The Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1155-2004 dated 8 December 2004 (2004, *G.O.* 2, 3593), has not been amended since it was made.

\*\* The Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087), has not been amended since it was made.

\* The Regulation to amend the Regulation respecting fiscal administration, made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087), has not been amended since it was made.

## Regulation to amend the Regulation to amend the Regulation respecting the Québec sales tax made by Order in Council 1149-2006\*

An Act respecting the Québec sales tax (R.S.Q., c. T-0.1, s. 677, 1st par., subpar. 55.1 and 2nd par.)

**1.** (1) Section 18 of the Regulation to amend the Québec sales tax, made by Order in Council 1149-2006 dated 12 December 2006, is amended in subsection 2

(1) by replacing paragraph 5 by the following:

“(5) subsection 1 is to be read including, in the prescribed class 1, the Laval and Montréal tourist regions and the territorial entities included in those regions, as the case may be,

(a) in respect of the supply of an accommodation unit that is invoiced by the operator of a sleeping-accommodation establishment

i. before 1 July 2005 for occupancy after 30 June 2005; or

ii. after 30 June 2005 for occupancy before 1 July 2005; or

(b) in respect of the supply of an accommodation unit that is invoiced after 30 June 2005 by the operator of a sleeping-accommodation establishment for occupancy after that date if the price of the unit was fixed pursuant to an agreement entered into before 1 July 2005 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 30 June 2005 and 1 April 2006;”;

(2) by adding the following after paragraph 5:

“(6) for the purposes of paragraph 5 and for the period beginning after 30 June 2005 and ending before 1 January 2006, the Montréal tourist region is to be read without reference to the following municipalities: “Baie-D’Urfé”, “Beaconsfield”, “Côte-Saint-Luc”,

“Dollard-Des Ormeaux”, “Dorval”, “Hampstead”, “Kirkland”, “L’Île-Dorval”, “Montréal-Est”, “Montréal-Ouest”, “Mont-Royal”, “Pointe-Claire”, “Sainte-Anne-de-Bellevue”, “Senneville” and “Westmount”;

(7) with respect to the prescribed class 2 tourist regions and the included territorial entities, subsection 1 applies in respect of the supply of an accommodation unit that is invoiced after 30 June 2005 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 July 2005 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 30 June 2005 and 1 April 2006.”.

(2) Subsection 1 has effect from 27 December 2006.

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

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## M.O., 2007

### Order number AM 2007-032 of the Minister of Natural Resources and Wildlife dated 10 December 2007

An Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1)

CONCERNING the delimitation of areas on lands in the domain of the State in view of increased utilization of wildlife resources of the lake Alexandre, located on the territory of the municipality of Lac-du-Cerf, in the MRC d’Antoine-Labelle

THE MINISTER OF NATURAL RESOURCES AND WILDLIFE,

CONSIDERING that under section 85 of the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1), the Minister may delimit areas on lands in the domain of the State in view of increased utilization of wildlife resources and secondarily, the practice of recreational activities;

\* The Regulation to amend the Regulation respecting the Québec sales tax, made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087), has not been amended since it was made.



CONSIDERING that it is expedient to delimit the areas on lands in the domain of the State specified in appendix attached to this Order in view of increased utilization of wildlife resources and secondarily, the practice of recreational activities;

ORDER THAT:

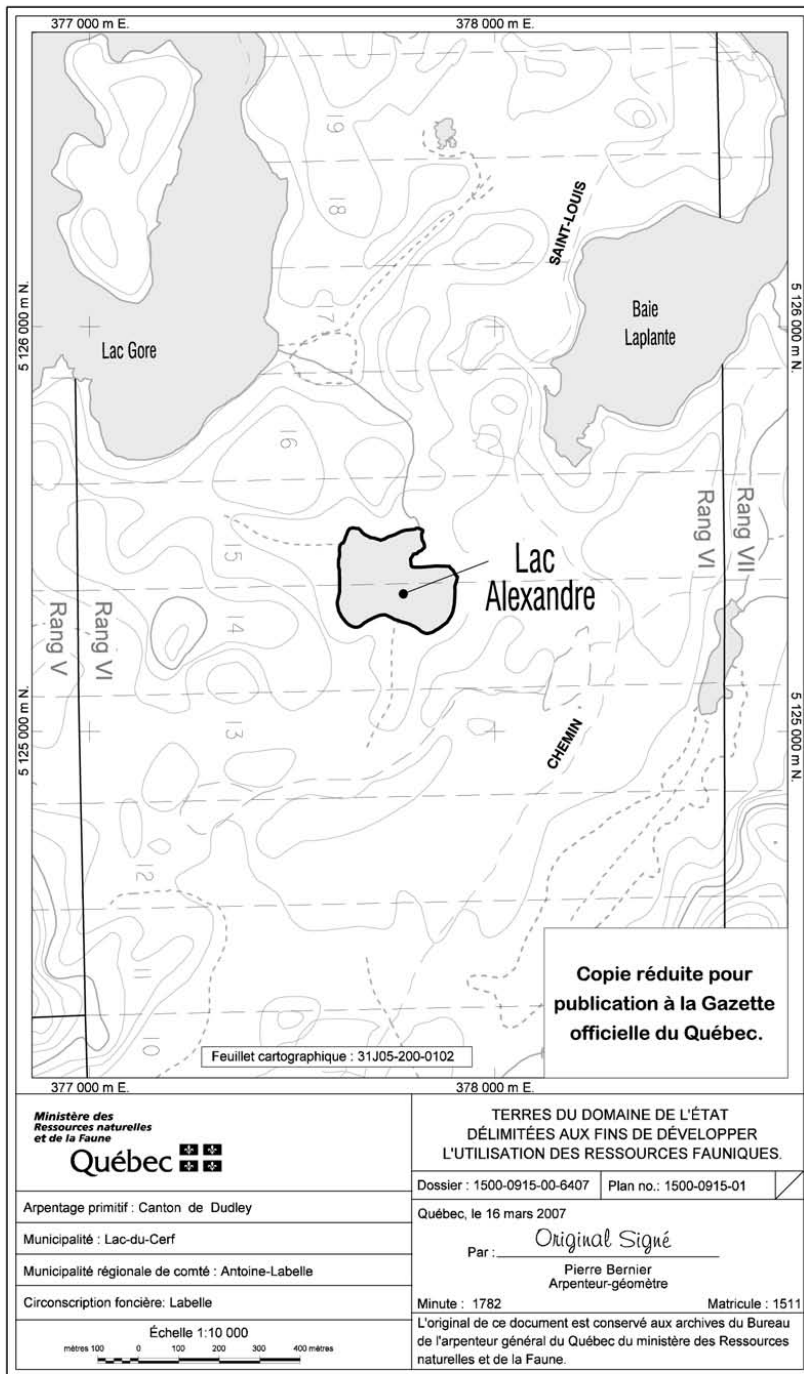
The areas on lands in the domain of the State specified in appendix attached to this Order are delimited in view of increased utilization of wildlife resources and secondarily, the practice of recreational activities;

This Order comes into force on the day of its publication in the *Gazette officielle du Québec*.

Québec, 10 December 2007

CLAUDE BÉCHARD,  
*Minister of Natural Resources  
and Wildlife*

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**M.O., 2007**

**Order number AM 2007-033 of the Minister of  
Natural Resources and Wildlife dated  
10 December 2007**

An Act respecting the conservation and development of  
wildlife  
(R.S.Q., c. C-61.1)

CONCERNING the delimitation of areas on lands in the  
domain of the State in view of increased utilization of  
wildlife resources of the lake au Foin, located on the  
territory of the municipality of Sainte-Madeleine-de-  
la-Rivière-Madeleine, in the MRC La Haute-Gaspésie

THE MINISTER OF NATURAL RESOURCES AND WILDLIFE,

CONSIDERING that under section 85 of the Act respect-  
ing the conservation and development of wildlife (R.S.Q.,  
c. C-61.1), the Minister may delimit areas on lands in  
the domain of the State in view of increased utilization  
of wildlife resources and secondarily, the practice of  
recreational activities;

CONSIDERING that it is expedient to delimit the areas  
on lands in the domain of the State specified in appendix  
attached to this Order in view of increased utilization of  
wildlife resources and secondarily, the practice of rec-  
reational activities;

ORDER THAT:

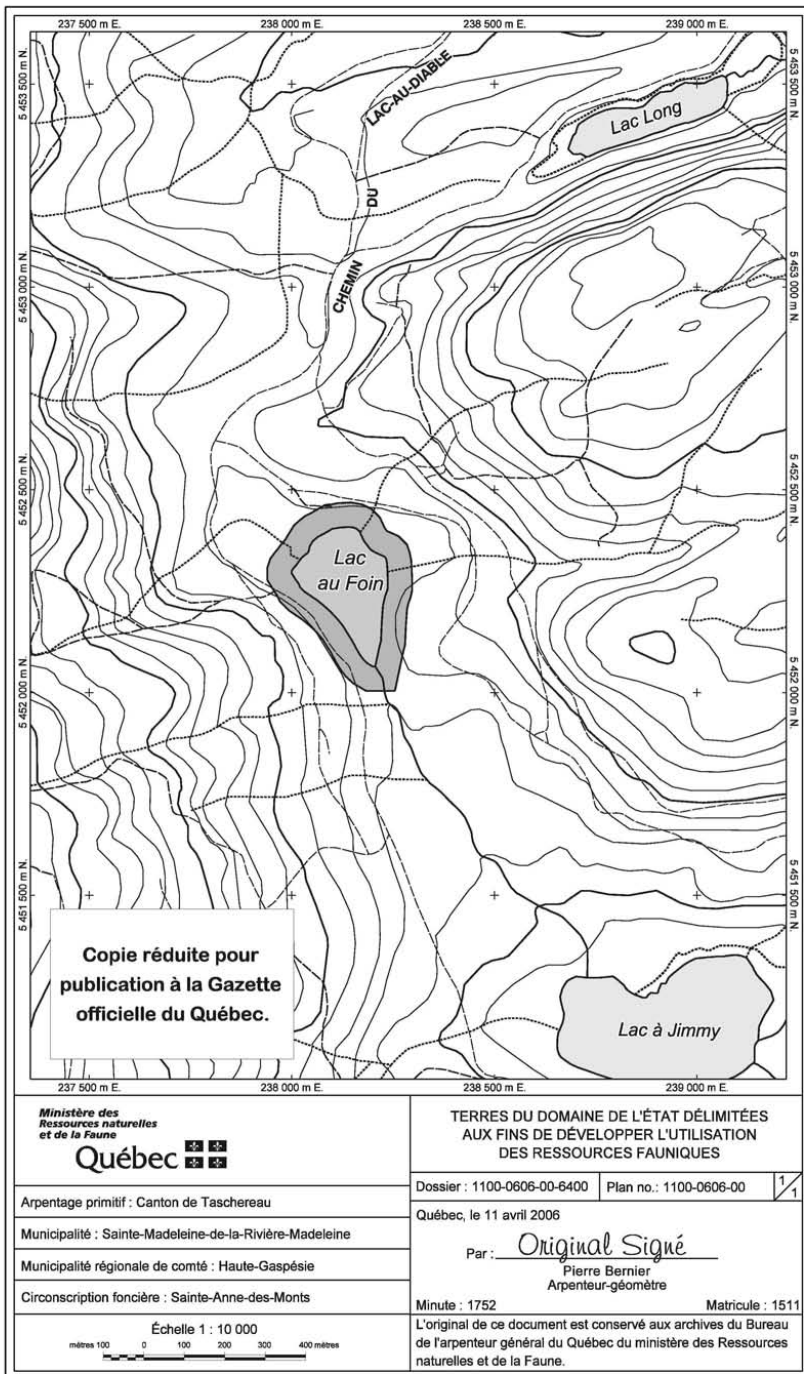
The areas on lands in the domain of the State speci-  
fied in appendix attached to this Order are delimited in  
view of increased utilization of wildlife resources and  
secondarily, the practice of recreational activities;

This Order comes into force on the day of its publica-  
tion in the *Gazette officielle du Québec*.

Québec, 10 December 2007

CLAUDE BÉCHARD,  
*Minister of Natural Resources  
and Wildlife*

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**M.O., 2007-09****Order number V-1.1-2007-09 of the Minister of Finance dated 14 December 2007**

Securities Act  
(R.S.Q., c. V-1.1)

CONCERNING concordant regulations to Regulation 51-102 respecting continuous disclosure obligations

WHEREAS paragraphs 1, 3, 8, 9, 11, 19, 19.2, 20 and 34 of section 331.1 of the Securities Act stipulate that the Autorité des marchés financiers may make regulations concerning the matters referred to in those paragraphs;

WHEREAS the third and fourth paragraphs of section 331.2 of the said Act stipulate that a draft regulation shall be published in the Bulletin de l'Autorité des marchés financiers, accompanied with the notice required under section 10 of the Regulations Act (R.S.Q., c. R-18.1) and may not be submitted for approval or be made before 30 days have elapsed since its publication;

WHEREAS the first and fifth paragraphs of the said section stipulate that every regulation made under section 331.1 must be approved, with or without amendment, by the Minister of Finance and comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date specified in the regulation;

WHEREAS the following regulations have been made by the Autorité des marchés financiers or approved by the minister of Finances :

— Regulation 44-101 respecting short form prospectus distributions approved on November 30, 2005 by ministerial order No. 2005-24;

— Regulation 45-101 respecting rights offerings adopted on June 12, 2001 pursuant to decision No. 2001-C-0247;

— Regulation 45-106 respecting prospectus and registration exemptions approved on August 12, 2005 by ministerial order No. 2005-20;

— Regulation 52-107 respecting acceptable accounting principles, auditing standards and reporting currency approved on May 19, 2005 by ministerial order No. 2005-08;

— Regulation 52-109 respecting certification of disclosure in issuers' annual and interim filings approved on June 7, 2005 by ministerial order No. 2005-09;

— Regulation 52-110 respecting audit committees approved on June 7, 2005 by ministerial order No. 2005-10;

— Regulation 58-101 respecting disclosure of corporate governance practices approved on June 7, 2005 by Ministerial Order No. 2005-11;

— Regulation 71-102 respecting continuous disclosure and other exemptions relating to foreign issuers approved on May 19, 2005 by ministerial order No. 2005-07;

— National Policy No. 48, Future-oriented financial information adopted on June 12, 2001 pursuant to decision No. 2001-C-0291;

— Regulation Q-11 respecting future-oriented financial information adopted on June 12, 2001 pursuant to decision No. 2001-C-0290;

— Regulation Q-28 respecting general prospectus requirements adopted on August 14, 2001 pursuant to decision No. 2001-C-0390;

WHEREAS the government, by order-in-council No. 660-83 of March 30, 1983, enacted the Securities Regulation (1983, *G.O.* 2, 1269);

WHEREAS the following draft regulations were published in accordance with section 331.2 of Securities Act and made by the Authority :

— Regulation to amend Regulation 44-101 respecting short form prospectus distributions published in the Bulletin de l'Autorité des marchés financiers, volume 3, No. 48 of December 1st, 2006 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

— Regulation to amend Regulation 45-101 respecting rights offerings published in the Bulletin de l'Autorité des marchés financiers, volume 3, No. 48 of December 1st, 2006 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

— Regulation to amend Regulation 45-106 respecting prospectus and registration exemptions published in the Bulletin de l'Autorité des marchés financiers, volume 3, No. 48 of December 1st, 2006 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

— Regulation to amend Regulation 52-107 respecting acceptable accounting principles, auditing standards and reporting currency published in the Bulletin de l'Autorité des marchés financiers, volume 4, No. 41 of October 12, 2007 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

— Regulation to amend Regulation 52-109 respecting certification of disclosure in issuers' annual and interim filings published in the Bulletin de l'Autorité des marchés financiers, volume 4, No. 41 of October 12, 2007 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

— Regulation to amend Regulation 52-110 respecting audit committees published in the Bulletin de l'Autorité des marchés financiers, volume 4, No. 13 of March 30, 2007 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

— Regulation to amend Regulation 58-101 respecting disclosure of corporate governance practices published in the Bulletin de l'Autorité des marchés financiers, volume 4, No. 13 of March 30, 2007 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

— Regulation to amend Regulation 71-102 respecting continuous disclosure and other exemptions relating to foreign issuers published in the Bulletin de l'Autorité des marchés financiers, volume 4, No. 41 of October 12, 2007 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

— Regulation to repeal National Policy No. 48, Future-oriented financial information published in the Bulletin de l'Autorité des marchés financiers, volume 3, No. 48 of December 1st, 2006 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

— Regulation to repeal Regulation Q-11 respecting future-oriented financial information published in the Bulletin de l'Autorité des marchés financiers, volume 3, No. 48 of December 1st, 2006 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

— Regulation to amend Regulation Q-28 respecting general prospectus requirements published in the Bulletin de l'Autorité des marchés financiers, volume 3, No. 48 of December 1st, 2006 and the Bulletin de l'Autorité des marchés financiers, volume 4, No. 13 of March 30, 2007 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

— Regulation to amend the Securities Regulation published in the Bulletin de l'Autorité des marchés financiers, volume 3, No. 48 of December 1st, 2006 and made on November 30, 2007, by the decision No. 2007-PDG-0210;

WHEREAS there is cause to approve those regulations without amendment;

CONSEQUENTLY, the Minister of Finance approves without amendment the following regulations appended hereto :

— Regulation to amend Regulation 44-101 respecting short form prospectus distributions;

— Regulation to amend Regulation 45-101 respecting rights offerings;

— Regulation to amend Regulation 45-106 respecting prospectus and registration exemptions;

— Regulation to amend Regulation 52-107 respecting acceptable accounting principles, auditing standards and reporting currency;

— Regulation to amend Regulation 52-109 respecting certification of disclosure in issuers' annual and interim filings;

— Regulation to amend Regulation 52-110 respecting audit committees;

— Regulation to amend Regulation 58-101 respecting disclosure of corporate governance practices;

— Regulation to amend Regulation 71-102 respecting continuous disclosure and other exemptions relating to foreign issuers;

— Regulation to repeal National Policy No. 48, Future-oriented financial information;

— Regulation to repeal Regulation Q-11 respecting future-oriented financial information;

— Regulation to amend Regulation Q-28 respecting general prospectus requirements;

— Regulation to amend the Securities Regulation.

December 14, 2007

MONIQUE JÉRÔME-FORGET,  
*Minister of Finance*

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## Regulation to amend Regulation 44-101 respecting short form prospectus distributions\*

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1) and (9))

**1.** Section 1.1 of Regulation 44-101 respecting Short Form Prospectus Distribution is amended by adding, at the end of the French text of the definition of “information circular”, the words “approuvé par l’arrêté ministériel n° 2005-03 du 19 mai 2005”.

**2.** Form 44-101F1 of the Regulation is amended by adding the following after paragraph (12) of the instructions:

*“(13) Forward-looking information included in a short form prospectus must comply with section 4A.2 of Regulation 51-102 respecting Continuous Disclosure Obligations and must include the disclosure described in section 4A.3 of Regulation 51-102 respecting Continuous Disclosure Obligations. In addition to the foregoing, FOFI or a financial outlook, each as defined in Regulation 51-102 respecting Continuous Disclosure Obligations, included in a short form prospectus must comply with Part 4B of Regulation 51-102 respecting Continuous Disclosure Obligations. If the forward-looking information relates to an issuer or other entity that is not a reporting issuer, section 4A.2, section 4A.3 and Part 4B of Regulation 51-102 respecting Continuous Disclosure Obligations apply as if the issuer or other entity were a reporting issuer.”.*

**3.** This Regulation comes into force on December 31, 2007.

## Regulation to amend Regulation 45-101 respecting rights offerings\*

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1) and (9))

**1.** Form 45-101F of Regulation 45-101 respecting Rights Offerings is amended by adding the following after item 16.1:

### “Item 17 Forward-Looking Information

**“17.1 Forward-Looking Information** - Forward-looking information included in a rights offering circular must comply with section 4A.2 of Regulation 51-102 respecting Continuous Disclosure Obligations approved by Ministerial Order No. 2005-03 dated May 19, 2005 and must include the disclosure described in section 4A.3 of Regulation 51-102 respecting Continuous Disclosure Obligations. In addition to the foregoing, FOFI or a financial outlook, each as defined in Regulation 51-102 respecting Continuous Disclosure Obligations, included in a rights offering circular must comply with Part 4B of Regulation 51-102 respecting Continuous Disclosure Obligations. If the forward-looking information relates to an issuer or other entity that is not a reporting issuer, section 4A.2, section 4A.3 and Part 4B of Regulation 51-102 respecting Continuous Disclosure Obligations apply as if the issuer or other entity were a reporting issuer.”.

**2.** This Regulation comes into force on December 31, 2007.

\* Regulation 44-101 respecting Short Form Prospectus Distributions, approved by Ministerial Order No. 2005-24 dated November 30, 2005 (2005, G.O. 2, 5183), was amended solely by the Regulation to amend that Regulation approved by Ministerial Order No. 2006-05 dated December 13, 2006 (2006, G.O. 2, 4146).

\* Regulation 45-101 respecting Rights Offerings, adopted on June 12, 2001 pursuant to decision No. 2001-C-0247 and published in the Supplement to the Bulletin of the Commission des valeurs mobilières du Québec, vol. 32, No. 25, dated June 22, 2001, was amended solely by the Regulations to amend that Regulation approved by Ministerial Order No. 2005-17 dated August 2, 2005 (2005, G.O. 2, 3523) and Ministerial Order No. 2005-22 dated August 17, 2005 (2005, G.O. 2, 3643).

## Regulation to amend Regulation 45-106 respecting prospectus and registration exemptions\*

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1), (9) and (34))

**1.** Form 45-106F2 of Regulation 45-106 respecting Prospectus and Registration Exemptions is amended, under the heading “Instructions for Completing Form 45-106F2 Offering Memorandum for Non-Qualifying Issuers”:

(1) by adding the following after paragraph 10 of part A:

“11. During the course of a distribution of securities, any material forward-looking information disseminated must only be that which is set out in the offering memorandum. If an extract of FOFI, as defined in Regulation 51-102 respecting Continuous Disclosure Obligations, is disseminated, the extract or summary must be reasonable and balanced and have a cautionary note in boldface stating that the information presented is not complete and that complete FOFI is included in the offering memorandum.”;

(1) by replacing paragraph 12 with the following in part B:

“12. Forward-looking information included in an offering memorandum must comply with section 4A.2 of Regulation 51-102 respecting Continuous Disclosure Obligations and must include the disclosure described in section 4A.3 of Regulation 51-102 respecting Continuous Disclosure Obligations. In addition to the foregoing, FOFI or a financial outlook, each as defined in Regulation 51-102 respecting Continuous Disclosure Obligations, included in an offering memorandum must comply with Part 4B of Regulation 51-102 respecting Continuous Disclosure Obligations. For an issuer that is not a reporting issuer, references to a “reporting issuer” in section 4A.2, section 4A.3 and Part 4B of Regulation 51-102 respecting Continuous Disclosure Obligations should be read as references to an “issuer”. Additional guidance may be found in Policy Statement to Regulation 51-102 respecting Continuous Disclosure Obligations made pursuant to decision No. 2005-PDG-0158 dated June 1, 2005.”

**2.** Form 45-106F3 of the Regulation is amended, under the heading “Instructions for Completing Form 45-106F3 Offering Memorandum for Qualifying Issuers”:

(1) by adding the following after paragraph 11 of part A:

“12. During the course of a distribution of securities, any material forward-looking information disseminated must only be that which is set out in the offering memorandum. If an extract of FOFI, as defined in Regulation 51-102 respecting Continuous Disclosure Obligations, is disseminated, the extract or summary must be reasonable and balanced and must have a cautionary note in boldface stating that the information presented is not complete and that complete FOFI is included in the offering memorandum.”;

(2) by replacing paragraph 2 with the following in part B:

“2. Forward-looking information included in an offering memorandum must comply with section 4A.2 of Regulation 51-102 respecting Continuous Disclosure Obligations and must include the disclosure described in section 4A.3 of Regulation 51-102 respecting Continuous Disclosure Obligations. In addition to the foregoing, FOFI or a financial outlook, each as defined in Regulation 51-102 respecting Continuous Disclosure Obligations, included in an offering memorandum must comply with Part 4B of Regulation 51-102 respecting Continuous Disclosure Obligations. Additional guidance may be found in Policy Statement to Regulation 51-102 respecting Continuous Disclosure Obligations.”.

**3.** This Regulation comes into force on December 31, 2007.

\* Regulation 45-106 respecting Prospectus and Registration Exemptions, approved by Ministerial Order No. 2005-20 dated August 12, 2005 (2005, G.O. 2, 3664), has not been amended since its approval.



### **Regulation to amend Regulation 52-107 respecting acceptable accounting principles, auditing standards and reporting currency\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (34))

**1.** Section 1.1 of Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency is amended by deleting the definition of “investment fund”.

**2.** This Regulation comes into force on December 31, 2007.

### **Regulation to amend Regulation 52-109 respecting certification of disclosure in issuers’ annual and interim filings\*\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (34))

**1.** Section 1.1 of Regulation 52-109 respecting Certification of Disclosure in Issuers’ Annual and Interim Filings is amended by deleting the definition of “investment fund”.

**2.** This Regulation comes into force on December 31, 2007.

### **Regulation to amend Regulation 52-110 respecting audit committees\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (19.2) and (34))

**1.** Section 1.1 of Regulation 52-110 respecting Audit Committees is amended by:

(1) replacing the definition of “venture issuer” with the following:

““venture issuer” means an issuer that, at the end of its most recently completed financial year, did not have any of its securities listed or quoted on any of the Toronto Stock Exchange, a U.S. marketplace, or a marketplace outside of Canada and the United States of America other than the Alternative Investment Market of the London Stock Exchange or the PLUS markets operated by PLUS Markets Group plc.”;

(2) deleting the definition of “investment fund”.

**2.** Section 3.3 of the Regulation is amended by replacing, in the English text of subparagraph (a) of paragraph (2), the words “as a result of” with the words “if the member was not considered to have a material relationship with the parent or subsidiary entity of the issuer pursuant to”.

**3.** This Regulation comes into force on December 31, 2007.

### **Regulation to amend Regulation 58-101 respecting disclosure of corporate governance practices\*\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (34))

**1.** Section 1.1 of Regulation 58-101 respecting Disclosure of Corporate Governance Practices is amended by:

(1) replacing the definition of “venture issuer” with the following:

\* Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency, approved by Ministerial Order No. 2005-08 dated May 19, 2005 (2005, *G.O.* 2, 1581), was amended solely by the Regulation to amend that Regulation approved by Ministerial Order No. 2006-05 dated December 13, 2006 (2006, *G.O.* 2, 4146).

\*\* Regulation 52-109 respecting Certification of Disclosure in Issuers’ Annual and Interim Filings, approved by Ministerial Order No. 2005-09 dated June 7, 2005 (2005, *G.O.* 2, 2006), has not been amended since its approval.

\* Regulation 52-110 respecting Audit Committees, approved by Ministerial Order No. 2005-10 dated June 7, 2005 (2005, *G.O.* 2, 1997), has not been amended since its approval.

\*\* Regulation 58-101 respecting Disclosure of Corporate Governance Practices, approved by Ministerial Order No. 2005-11 dated June 7, 2005 (2005, *G.O.* 2, 2015), has not been amended since its approval.

““venture issuer” means a reporting issuer that, at the end of its most recently completed financial year, did not have any of its securities listed or quoted on any of the Toronto Stock Exchange, a U.S. marketplace, or a marketplace outside of Canada and the United States of America other than the Alternative Investment Market of the London Stock Exchange or the PLUS markets operated by PLUS Markets Group plc.”;

(2) adding, after the definition of “AIF”, the following:

““asset-backed security” has the same meaning as in Regulation 51-102 respecting Continuous Disclosure Obligations;”.

**2.** This Regulation comes into force on December 31, 2007.

### **Regulation to amend Regulation 71-102 respecting continuous disclosure and other exemptions relating to foreign issuers\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (34))

**1.** Section 1.1 of Regulation 71-102 respecting Continuous Disclosure and Other Exemptions Relating to Foreign Issuers is amended by deleting the definition of “investment fund”.

**2.** This Regulation comes into force on December 31, 2007.

### **Regulation to repeal National Policy No. 48, Future-oriented financial information\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1), (3), (8), (9), (11), (19) and (34))

**1.** National Policy No. 48, Future-Oriented Financial Information, is repealed.

**2.** This Regulation comes into force on December 31, 2007.

### **Regulation to repeal Regulation Q-11 respecting future-oriented financial information\*\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1), (3), (8), (9), (11) and (19))

**1.** Regulation Q-11 respecting Future-Oriented Financial Information is repealed.

**2.** This regulation comes into force on December 31, 2007.

\* Regulation 71-102 respecting Continuous Disclosure and Other Exemptions Relating to Foreign Issuers, approved by Ministerial Order No. 2005-07 dated May 19, 2005 (2005, *G.O.* 2, 1591), was amended solely by the Regulation to amend that Regulation approved by Ministerial Order No. 2006-05 dated December 13, 2006 (2006, *G.O.* 2, 4146).

\* National Policy No. 48, Future-Oriented Financial Information, adopted on June 12, 2001 pursuant to decision No. 2001-C-0291 and published in the Bulletin of the Commission des valeurs mobilières du Québec, vol. 32, No. 27, dated July 6, 2001, was amended solely by decision No. 2001-C-0291 dated June 12, 2001 and published in the Bulletin of the Commission des valeurs mobilières du Québec, vol. 32, No. 27, dated July 6, 2001.

\*\* Regulation Q-11 respecting Future-Oriented Financial Information, adopted on June 12, 2001 pursuant to decision No. 2001-C-0290 and published in the Bulletin of the Commission des valeurs mobilières du Québec, vol. 32, No. 27, dated July 6, 2001, was amended solely by the Regulation to amend that Regulation approved by Ministerial Order No. 2005-19 dated August 10, 2005 (2005, *G.O.* 2, 3516).

## Regulation to amend Regulation Q-28 respecting general prospectus requirements\*

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1), (8), (9), (20)  
and (34))

**1.** Schedule 1 of Regulation Q-28 respecting General Prospectus Requirements is amended:

(1) by adding the following after item (11) of the instructions:

*“(12) Forward-looking information included in a prospectus must comply with section 4A.2 of Regulation 51-102 respecting Continuous Disclosure Obligations approved by Ministerial Order no. 2005-03 dated May 19, 2005 and must include the disclosure described in section 4A.3 of Regulation 51-102 respecting Continuous Disclosure Obligations. In addition to the foregoing, FOFI or a financial outlook, each as defined in Regulation 51-102 respecting Continuous Disclosure Obligations, included in a prospectus must comply with Part 4B of Regulation 51-102 respecting Continuous Disclosure Obligations. If the forward-looking information relates to an issuer or other entity that is not a reporting issuer, section 4A.2, section 4A.3 and Part B of the Regulation 51-102 respecting Continuous Disclosure Obligations apply as if the issuer or other entity were a reporting issuer.”;*

(2) by replacing item 16.2 with the following:

### “16.2 Corporate Cease Trade Orders or Bankruptcies

(1) If a director or senior executive of the issuer

(a) is, or within 10 years before the date of the prospectus or draft prospectus, as applicable, has been, a director, chief executive officer or chief financial officer of any other issuer that,

(i) was subject to an order that was issued while the director or senior executive was acting in the capacity as director, chief executive officer or chief financial officer; or

(ii) was subject to an order that was issued after the director or senior executive ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer,

state the fact and describe the basis on which the order was made and whether the order is still in effect; or

(b) is, or has been within 10 years before the date of the prospectus or draft prospectus, as applicable, a director or executive officer of any issuer that, while that person was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets, state the fact.

(2) For the purposes of paragraph 16.2(1)(a), “order” means

(a) a cease trade order;

(b) an order similar to a cease trade order; or

(c) an order that denied the relevant company access to any exemption under securities legislation,

that was in effect for a period of more than 30 consecutive days.

### INSTRUCTION

*(1) The disclosure in subparagraph 16.2(1)(a)(i) only applies if the director or senior executive was a director, chief executive officer or chief financial officer when the order was issued against the issuer. You do not have to provide disclosure if the director or senior executive became a director, chief executive officer or chief financial officer after the order was issued.*

*(2) A management cease trade order which applies to directors or senior executives of an issuer is an “order” for the purposes of subparagraph 16.2(1)(a)(i) and must be disclosed, whether or not the director, chief executive officer or chief financial officer was named in the order.”.*

(3) by deleting, in item 17.1, the words “approved by Ministerial Order No. 2005-03 dated May 19, 2005”.

**2.** This Regulation comes into force on December 31, 2007.

\* Regulation Q-28 respecting General Prospectus Requirements, adopted on August 14, 2001 pursuant to decision No. 2001-C-0390 and published in the Supplement to the Bulletin of the Commission des valeurs mobilières du Québec, vol. 32, No. 34, dated August 24, 2001, was amended solely by the Regulation to amend that Regulation approved by Ministerial Order No. 2005-17 dated August 2, 2005 (2005, G.O. 2, 3523).

## Regulation to amend the Securities Regulation \*

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1), (8), (9) and (19))

1. Section 50 of the Securities Regulation is repealed.
2. This Regulation comes into force on December 31, 2007.

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## M.O., 2007-07

### Order number V-1.1-2007-07 of the Minister of Finance dated 14 December 2007

Securities Act  
(R.S.Q., c. V-1.1)

CONCERNING Regulation to amend Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities

WHEREAS subparagraphs 1, 8, 11 and 34 of section 331.1 of the Securities Act (R.S.Q., c. V-1.1) stipulate that the Autorité des marchés financiers may make regulations concerning the matters referred to in those paragraphs;

WHEREAS the third and fourth paragraphs of section 331.2 of the said Act stipulate that a draft regulation shall be published in the Bulletin of the Authority, accompanied with the notice required under section 10 of the Regulations Act (R.S.Q., c. R-18.1) and may not be submitted for approval or be made before 30 days have elapsed since its publication;

WHEREAS the first and fifth paragraphs of the said section stipulate that every regulation made under section 331.1 must be approved, with or without amendment, by the Minister of Finance and comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date specified in the regulation;

WHEREAS the Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities was made by ministerial order 2005-15 dated August 2, 2005;

WHEREAS there is cause to amend this regulation;

WHEREAS the draft Regulation to amend Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities was published in the Bulletin de l'Autorité des marchés financiers, volume 4, No. 3 of January 19, 2007;

WHEREAS on November 29, 2007, by the decision No. 2007-PDG-0205, the Authority made Regulation to amend Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities;

WHEREAS there is cause to approve this regulation without amendment;

CONSEQUENTLY, the Minister of Finance approves without amendment Regulation to amend Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities appended hereto.

December 14, 2007

MONIQUE JÉROME-FORGET,  
*Minister of Finance*

## Regulation to amend Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities \*

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1), (8), (11) and (34))

1. Section 1.1 of Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities is amended:

(1) by replacing the definition of “reserves data” with the following:

““reserves data” means an estimate of proved reserves and probable reserves and related future net revenue, estimated using forecast prices and costs; and”;

\* The Securities Regulation, enacted pursuant to Order-in-Council No. 660-83 dated March 30, 1983 (1983, *G.O.* 2, 1269), was last amended by the Regulations to amend that Regulation approved by Order-in-Council No. 1183-2005 dated December 7, 2005 (2005, *G.O.* 2, 5159) and Ministerial Order No. 2005-22 dated August 17, 2005 (2005, *G.O.* 2, 3643). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2007, updated to September 1, 2007.

\* Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities, approved by Ministerial Order No. 2005-15 dated August 2, 2005 (2005, *G.O.* 2, 4733), was amended solely by the Regulation to Amend the Regulation approved by Ministerial Order No. 2005-25 dated November 30, 2005 (2005, *G.O.* 2, 7149).

(2) in paragraph (a) of the definition of “qualified reserves evaluator”, by adding the word “, resources” after “reserves data”, wherever it appears;

(3) in the definition of “independent”, by replacing “qualified reserves evaluator or auditor, has the meaning set out in the COGE Handbook” with “person or company, means a relationship between the reporting issuer and that person or company in which there is no circumstance that could, in the opinion of a reasonable person aware of all relevant facts, interfere with that person’s or company’s exercise of judgment regarding the preparation of information which is used by the reporting issuer”;

(4) by adding the following after the definition of “annual information form”:

““analogous information” means information about an area outside the area in which the reporting issuer has an interest or intends to acquire an interest, which is referenced by the reporting issuer for the purpose of drawing a comparison or conclusion to an area in which the reporting issuer has an interest or intends to acquire an interest, which comparison or conclusion is reasonable, and includes:

- (a) historical information concerning reserves;
- (b) estimates of the volume or value of reserves;
- (c) historical information concerning resources;
- (d) estimates of the volume or value of resources;
- (e) historical production amounts;
- (f) production estimates; or
- (g) information concerning a field, well, basin or reservoir;

“anticipated results” means information that may, in the opinion of a reasonable person, indicate the potential value or quantities of resources in respect of the reporting issuer’s resources or a portion of its resources and includes:

- (a) estimates of volume;
- (b) estimates of value;
- (c) areal extent;
- (d) pay thickness;

(e) flow rates; or

(f) hydrocarbon content;”;

(5) by replacing the definition of “CICA Accounting Guideline 5” with the following:

““CICA Accounting Guideline 16” means Accounting Guideline AcG-16 “Oil and gas accounting - full cost” included in the CICA Handbook, as amended from time to time;”;

(6) by deleting the definition of “constant prices and costs”;

(7) by adding the following after the definition of “qualified reserves evaluator or auditor”:

““reserves” means proved, probable or possible reserves;”;

(8) by adding the following after subparagraph (iv) of paragraph (b) of the definition of “product type”, and making the necessary changes:

“(v) shale oil; or

(vi) shale gas;”;

(9) in paragraph (a) of the definition of “qualified reserves auditor”, by adding the word “, resources” after “reserves data”, wherever it appears.

**2.** Paragraph (2) of section 1.2 of the Regulation is amended:

(1) in the French text, by replacing “dans le manuel COGE, la définition dans le présent règlement, la Norme canadienne 14-101, Définition” with “dans le manuel COGE, la définition dans le présent règlement, la Norme canadienne 14-101, Définitions”;

(2) in the English text, by replacing “shall apply” with “applies”.

**3.** Section 2.1 of the Regulation is amended:

(1) in the introductory sentence, by replacing “shall” with “must”;

(2) in the introductory sentence of subparagraph (b) of paragraph (2), by replacing “shall” with “must”;

(3) at the end of the English text of subparagraph (b) of paragraph (3), by replacing “item 1” with “item 2”.

**4.** Section 2.2 of the Regulation is amended by replacing “shall” with “must”.

**5.** Section 3.2 of the Regulation is amended by replacing “shall” with “must”.

**6.** Section 3.3 of the Regulation is amended by replacing “shall” with “must”.

**7.** Section 3.5 of the Regulation is amended:

(1) in the English text of subparagraph (iii) of subparagraph (a) of paragraph (1), by replacing “clause” with “subparagraph”;

(2) in paragraph (2):

(a) in the English text, by replacing “shall” with “must”;

(b) by replacing “paragraph 3.4(1)(e)” with “paragraph 3.4(e)”;

(3) in paragraph (3):

(a) in the English text, by replacing “shall” with “must”;

(b) by replacing “paragraph 3.4(1)(e)” with “paragraph 3.4(e)”.

**8.** Section 4.1 of the Regulation is amended:

(1) in the introductory sentence, by replacing “shall” with “must”;

(2) in subparagraph (a):

(a) in the French text, by replacing “comptabilisation” with “capitalisation”;

(b) by replacing “5” with “16”.

**9.** Section 4.2 of the Regulation is replaced with the following:

#### **“4.2. Consistency in Dates**

The date or period with respect to which the effects of an event or transaction are recorded in a reporting issuer’s annual financial statements must be the same as the date or period with respect to which they are first reflected in the reporting issuer’s annual reserves data disclosure under Part 2.”.

**10.** Sections 5.2 and 5.3 of the Regulation are replaced with the following:

#### **“ 5.2. Disclosure of Reserves and Other Information**

If a reporting issuer makes disclosure of reserves or other information of a type that is specified in Form 51-101F1, Statement of Reserves Data and Other Oil and Gas Information, the reporting issuer must ensure that the disclosure satisfies the following requirements:

(a) estimates of reserves or future net revenue must

(i) disclose the effective date of the estimate;

(ii) have been prepared or audited by a qualified reserves evaluator or auditor;

(iii) have been prepared or audited in accordance with the COGE Handbook;

(iv) have been made assuming that development of each property in respect of which the estimate is made will occur, without regard to the likely availability to the reporting issuer of funding required for that development; and

(v) in the case of estimates of possible reserves or related future net revenue disclosed in writing, also include a cautionary statement that is proximate to the estimate to the following effect:

“Possible reserves are those additional reserves that are less certain to be recovered than probable reserves. There is a 10% probability that the quantities actually recovered will equal or exceed the sum of proved plus probable plus possible reserves.”;

(b) for the purpose of determining whether reserves should be attributed to a particular undrilled property, reasonably estimated future abandonment and reclamation costs related to the property must have been taken into account;

(c) in disclosing aggregate future net revenue the disclosure must comply with the requirements for the determination of future net revenue specified in Form 51-101F1, Statement of Reserves Data and Other Oil and Gas Information; and

(d) the disclosure must be consistent with the corresponding information, if any, contained in the statement most recently filed by the reporting issuer with the securities regulatory authority under Item 1 of section 2.1,

except to the extent that the statement has been supplemented or superseded by a report of a material change filed by the reporting issuer with the securities regulatory authority.

### “5.3. Reserves and Resources Classification

Disclosure of reserves or resources must apply the reserves and resources terminology and categories set out in the COGE Handbook and must relate to the most specific category of reserves or resources in which the reserves or resources can be classified.”.

#### **11.** Section 5.4 of the Regulation is amended:

(1) in the English text, by replacing “shall” with “must”;

(2) by adding “the quantities and” after “marketable quantities, reflecting”.

**12.** Section 5.6 of the Regulation is amended by adding, in the English text of the title, “Market” after “Not Fair”.

**13.** Sections 5.9 and 5.10 of the Regulation are replaced with the following:

#### “5.9. Disclosure of Resources

(1) If a reporting issuer discloses anticipated results from resources which are not currently classified as reserves, the reporting issuer must also disclose in writing, in the same document or in a supporting filing:

- (a) the reporting issuer’s interest in the resources;
- (b) the location of the resources;
- (c) the product types reasonably expected;
- (d) the risks and the level of uncertainty associated with recovery of the resources; and
- (e) in the case of unproved property, if its value is disclosed,
  - (i) the basis of the calculation of its value; and
  - (ii) whether the value was prepared by an independent party.

(2) If disclosure referred to in subsection (1) includes an estimate of a quantity of resources in which the reporting issuer has an interest or intends to acquire an

interest, or an estimated value attributable to an estimated quantity, the estimate must

(a) have been prepared or audited by a qualified reserves evaluator or auditor;

(b) relate to the most specific category of resources in which the resources can be classified, as set out in the COGE Handbook, and must identify what portion of the estimate is attributable to each category; and

(c) be accompanied by the following information:

(i) a definition of the resources category used for the estimate;

(ii) the effective date of the estimate;

(iii) the significant positive and negative factors relevant to the estimate;

(iv) in respect of contingent resources, the specific contingencies which prevent the classification of the resources as reserves; and

(v) a cautionary statement that is proximate to the estimate to the effect that:

(A) in the case of discovered resources or a subcategory of discovered resources other than reserves:

“There is no certainty that it will be commercially viable to produce any portion of the resources.”; or

(B) in the case of undiscovered resources or a subcategory of undiscovered resources:

“There is no certainty that any portion of the resources will be discovered. If discovered, there is no certainty that it will be commercially viable to produce any portion of the resources.”

(3) Paragraphs 5.9(1)(d) and (e) and subparagraphs 5.9(2)(c)(iii) and (iv) do not apply if:

(a) the reporting issuer includes in the written disclosure a reference to the title and date of a previously filed document that complies with those requirements; and

(b) the resources in the written disclosure, taking into account the specific properties and interests reflected in the resources estimate or other anticipated result, are materially the same resources addressed in the previously filed document.

#### “5.10. Analogous Information

(1) Sections 5.2, 5.3 and 5.9 do not apply to the disclosure of analogous information provided that the reporting issuer discloses the following:

- (a) the source and date of the analogous information;
- (b) whether the source of the analogous information was independent;
- (c) if the reporting issuer is unable to confirm that the analogous information was prepared by a qualified reserves evaluator or auditor or in accordance with the COGE Handbook, a cautionary statement to that effect proximate to the disclosure of the analogous information; and
- (d) the relevance of the analogous information to the reporting issuer’s oil and gas activities.

(2) For greater certainty, if a reporting issuer discloses information that is an anticipated result, an estimate of a quantity of reserves or resources, or an estimate of value attributable to an estimated quantity of reserves or resources for an area in which it has an interest or intends to acquire an interest that is based on an extrapolation from analogous information sections 5.2, 5.3 and 5.9 apply to the disclosure of the information.”

#### 14. Section 5.13 of the Regulation is amended:

- (1) in the English text of the introductory sentence, by adding “must” after “Written disclosure of a netback”;
- (2) by deleting paragraph (a);
- (3) in the English text of paragraph (b) and (c), by deleting “shall”.

15. Section 5.15 of the Regulation is amended, in the French text of the cautionary statement set out in subparagraph (iv) of paragraph (b), by replacing “frais d’exploration futurs” with “frais de mise en valeur futurs”.

16. Paragraph (2) of section 6.1 of the Regulation is replaced with the following:

“(2) In addition to any other requirement of securities legislation governing disclosure of a material change, disclosure of a material change referred to in subsection (1) must discuss the reporting issuer’s reasonable expectation of how the material change has affected its reserves data or other information.”

17. The Regulation is amended by adding the following after section 8.1:

#### “8.2. Exemption for Certain Exchangeable Security Issuers

(1) An exchangeable security issuer, as defined in subsection 13.3(1) of Regulation 51-102 respecting Continuous Disclosure Obligations, is exempt from this Regulation if all of the requirements of subsection 13.3(2) of Regulation 51-102 respecting Continuous Disclosure Obligations are satisfied;

(2) For the purposes of subsection (1), the reference to “continuous disclosure documents” in clause 13.3(2)(d)(ii)(A) of Regulation 51-102 respecting Continuous Disclosure Obligations includes documents filed in accordance with this Regulation.”

18. Form 51-101F1 of the Regulation is amended:

- (1) by replacing Items 2.1 and 2.2 with the following:

#### “Item 2.1. Reserves Data (Forecast Prices and Costs)

1. Breakdown of Reserves (Forecast Case) – Disclose, by country and in the aggregate, reserves, gross and net, estimated using forecast prices and costs, for each product type, in the following categories:

- (a) proved developed producing reserves;
- (b) proved developed non-producing reserves;
- (c) proved undeveloped reserves;
- (d) proved reserves (in total);
- (e) probable reserves (in total);
- (f) proved plus probable reserves (in total); and
- (g) if the reporting issuer discloses an estimate of possible reserves in the statement:
  - (i) possible reserves (in total); and
  - (ii) proved plus probable plus possible reserves (in total).

2. Net Present Value of Future Net Revenue (Forecast Case) – Disclose, by country and in the aggregate, the net present value of future net revenue attributable to the reserves categories referred to in section 1 of this Item, estimated using forecast prices and costs, before and



after deducting future income tax expenses, calculated without discount and using discount rates of 5 percent, 10 percent, 15 percent and 20 percent. Also disclose the same information on a unit value basis (e.g., \$/Mcf or \$/bbl using net reserves) using a discount rate of 10 percent and calculated before deducting future income tax expenses. This unit value disclosure requirement may be satisfied by including the unit value disclosure for each category of proved reserves and for probable reserves in the disclosure referred to in paragraph 3(c) of Item 2.1.

### 3. Additional Information Concerning Future Net Revenue (Forecast Case)

(a) This section 3 applies to future net revenue attributable to each of the following reserves categories estimated using forecast prices and costs:

- (i) proved reserves (in total);
- (ii) proved plus probable reserves (in total); and

(iii) if paragraph 1(g) of this Item applies, proved plus probable plus possible reserves (in total).

(b) Disclose, by country and in the aggregate, the following elements of future net revenue estimated using forecast prices and costs and calculated without discount:

- (i) revenue;
- (ii) royalties;
- (iii) operating costs;
- (iv) development costs;
- (v) abandonment and reclamation costs;
- (vi) future net revenue before deducting future income tax expenses;
- (vii) future income tax expenses; and
- (viii) future net revenue after deducting future income tax expenses.

(c) Disclose, by production group and on a unit value basis for each production group (e.g., \$/Mcf or \$/bbl using net reserves), the net present value of future net revenue (before deducting future income tax expenses) estimated using forecast prices and costs and calculated using a discount rate of 10 percent.

### **“Item 2.2. Supplemental Disclosure of Reserves Data (Constant Prices and Costs)”**

The reporting issuer may supplement its disclosure of reserves data under Item 2.1 by also disclosing the components of Item 2.1 in respect of its proved reserves or its proved and probable reserves, using constant prices and costs as at the last day of the reporting issuer’s most recent financial year.”.

(2) by replacing instruction (3) of Item 2.4 with the following:

“(3) *Constant prices and costs are prices and costs used in an estimate that are:*

*(a) the reporting issuer’s prices and costs as at the effective date of the estimation, held constant throughout the estimated lives of the properties to which the estimate applies;*

*(b) if, and only to the extent that, there are fixed or presently determinable future prices or costs to which the reporting issuer is legally bound by a contractual or other obligation to supply a physical product, including those for an extension period of a contract that is likely to be extended, those prices or costs rather than the prices and costs referred to in paragraph (a).*

*For the purpose of paragraph (a), the reporting issuer’s prices will be the posted price for oil and the spot price for gas, after historical adjustments for transportation, gravity and other factors.”;*

(3) in item 3.1:

(a) in the title, by adding “**Supplemental**” after “**Constant Prices Used in**”;

(b) by replacing “For” with “If supplemental disclosure under Item 2.2 is made, then disclose, for”, by deleting “disclose” after “each product type”, and by replacing “2.1” with “2.2”;

(4) in Item 3.2:

(a) in subparagraph (a) of paragraph (1), by replacing “2.2” with “2.1”;

(b) in the English text of paragraph (2), by replacing “shall” with “must”;

(c) in instruction (2), by replacing “*defined terms*” with “*term*” and by adding “*the defined term*” after ““*constant prices and costs*” and”;

(5) in the title of Part 4, by replacing “**RECONCILIATIONS OF CHANGES IN RESERVES AND FUTURE NET REVENUE**” with “**RECONCILIATION OF CHANGES IN RESERVES**”;

(6) in item 4.1:

(a) in the French text of the title, by replacing “Variations” with “Variation”;

(b) in paragraph (1), by replacing “net” wherever it appears with “gross”;

(c) in paragraph (2):

(i) in subparagraph (b):

(A) at the end of subparagraph (iv), by deleting “and other products from non-conventional oil and gas activities”;

(B) by adding the following after subparagraph (iv) and making the necessary changes:

“(v) bitumen;

(vi) coal bed methane;

(vii) hydrates;

(viii) shale oil; and

(ix) shale gas;”;

(ii) in subparagraph (c):

(A) at the end of subparagraph (i), by adding “and improved recovery”;

(B) by deleting subparagraph (ii);

(C) by renumbering subparagraphs (iii) through (viii) as subparagraphs (ii) through (vii), respectively;

(d) by replacing instruction (1) with the following:

*“(1) The reconciliation required under this Item 4.1 must be provided in respect of reserves estimated using forecast prices and costs, with the price and cost case indicated in the disclosure.”;*

(e) by adding the following after instruction (3) :

*“(4) Reporting issuers must not include infill drilling reserves in the category of technical revisions specified in clause 2(c)(ii). Reserves additions from infill drilling*

*must be included in the category of extensions and improved recovery in clause 2(c)(i) (or alternatively, in an additional separate category under paragraph 2(c) labelled “infill drilling”).”;*

(7) by deleting Item 4.2;

(8) in paragraphs (1) and (2) of Item 5.1, by replacing “five” with “three” and, at the end of the subparagraph (a), by replacing “or” with “and”;

(9) in Item 5.3 :

(a) in paragraph (1):

(i) in subparagraph (a):

(A) by deleting subparagraph (i);

(B) by renumbering subparagraphs (ii) and (iii) as (i) and (ii), respectively;

(ii) in subparagraph (i) of subparagraph (b), by deleting “and using a discount rate of 10 percent”;

(b) in the French text of paragraph (2), by replacing “Exposez” with “Exposer”;

(10) in subparagraph (a) of paragraph (2) of Item 6.3, by replacing “3860” with “3861”;

(11) in the instruction of Item 6.4, by deleting “and clause 3(b)(v) of Item 2.2”;

(12) in paragraph (1) of Item 6.8, by replacing “future net revenue” with “gross proved reserves and gross probable reserves” and “Items 2.1 and 2.2” with “Item 2.1”;

(13) in Item 6.9:

(a) in the French text of subparagraph (b) of paragraph (1), by replacing “mpi<sup>3</sup>” with “kpi<sup>3</sup>”;

(b) in the instruction:

(i) in the French text, by replacing “types de produit” with “types de produits”;

(ii) at the end, by adding “*Resulting netbacks may be disclosed on the basis of units of equivalency between oil and gas (e.g. BOE) but if so that must be made clear and disclosure must comply with section 5.14 of the Regulation*”.

**19.** Paragraph (2) of Form 51-101F2 of the Regulation is amended:

(1) in the French text of the introductory sentence, by replacing “vérificateur” with “vérificateurs”;

(2) in the section entitled “Report on Reserves Data”:

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

“1. We have [audited] [evaluated] [and reviewed] the Company’s reserves data as at [last day of the reporting issuer’s most recently completed financial year]. The reserves data are estimates of proved reserves and probable reserves and related future net revenue as at [last day of the reporting issuer’s most recently completed financial year], estimated using forecast prices and costs.”;

(b) by adding, in the French text of the second paragraph of paragraph (2), the word “Oil” after “Canadian”;

(c) in note 1 to paragraph (4), by replacing “2.2” with “2.1”;

(d) at the end of paragraph (7), by adding “However, any variations should be consistent with the fact that reserves are categorized according to the probability of their recovery.”.

**20.** The part entitled “Report of Management and Directors on Oil and Gas Disclosure” of paragraph (2) of Form 51-101F3 of the Regulation is amended:

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

“Management of [name of reporting issuer] (the “Company”) are responsible for the preparation and disclosure of information with respect to the Company’s oil and gas activities in accordance with securities regulatory requirements. This information includes reserves data, which are estimates of proved reserves and probable reserves and related future net revenue as at [last day of the reporting issuer’s most recently completed financial year], estimated using forecast prices and costs.”;

(2) in the English text of subparagraph (b) of the third paragraph, by replacing “because of the” with “in the event of a”;

(3) in the fourth paragraph:

(a) by replacing subparagraph (a) with the following:

“(a) the content and filing with securities regulatory authorities of Form 51-101F1, Statement of Reserves Data and Other Oil and Gas Information containing reserves data and other oil and gas information;”;

(b) in subparagraph (b), by adding “Form 51-101F2, Report on Reserves Data by Independent Qualified Reserves Evaluator or Auditor which is” after “the filing of”;

(4) at the end of the fifth paragraph, by adding “However, any variations should be consistent with the fact that reserves are categorized according to the probability of their recovery.”.

**21.** The Regulation is amended by replacing, wherever it appears in the English text, with the exception of paragraph (2) of section 1.2, “shall” with “must”.

**22.** This Regulation comes into force December 28, 2007.

8466

**M.O., 2007-08**

**Order number V-1.1-2007-08 of the Minister of Finance dated 14 December 2007**

Securities Act  
(R.S.Q., c. V-1.1)

CONCERNING Regulation to amend Regulation 51-102 respecting Continuous Disclosure Obligations

WHEREAS subparagraphs 1, 2, 3, 8, 9, 20 and 34 of section 331.1 of the Securities Act (R.S.Q., c. V-1.1) stipulate that the Autorité des marchés financiers may make regulations concerning the matters referred to in those paragraphs;

WHEREAS the third and fourth paragraphs of section 331.2 of the said Act stipulate that a draft regulation shall be published in the Bulletin of the Authority, accompanied with the notice required under section 10 of the Regulations Act (R.S.Q., c. R-18.1) and may not be submitted for approval or be made before 30 days have elapsed since its publication;

WHEREAS the first and fifth paragraphs of the said section stipulate that every regulation made under section 331.1 must be approved, with or without amendment, by the Minister of Finance and comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date specified in the regulation;

WHEREAS the Regulation 51-102 respecting Continuous Disclosure Obligations was made by ministerial order 2005-03 dated May 19, 2005;

WHEREAS there is cause to amend this regulation;

WHEREAS the draft Regulation to amend Regulation 51-102 respecting Continuous Disclosure Obligations was published in the Bulletin de l'Autorité des marchés financiers, volume 3, No. 48 of December 1st, 2006 and in the Bulletin de l'Autorité des marchés financiers, volume 4, No. 13 of March 30, 2007;

WHEREAS on November 30, 2007, by the decision No. 2007-PDG-0208, the Authority made Regulation to amend Regulation 51-102 respecting Continuous Disclosure Obligations;

WHEREAS there is cause to approve this regulation without amendment;

CONSEQUENTLY, the Minister of Finance approves without amendment Regulation to amend Regulation 51-102 respecting Continuous Disclosure Obligations appended hereto.

December 14, 2007

MONIQUE JÉROME-FORGET,  
*Minister of Finance*

## Regulation to amend Regulation 51-102 respecting continuous disclosure obligations\*

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1), (2), (3), (8), (9), (20) and (34))

**1.** Paragraph (1) of section 1.1 of Regulation 51-102 respecting Continuous Disclosure Obligations is amended by:

(1) replacing, in the definition of “approved rating organization”, the words “Dominion Bond Rating Service Limited” with the words “DBRS Limited”;

(2) replacing, in the definition of “venture issuer”, the words “the market known as OFEX” with the words “the PLUS markets operated by PLUS Markets Group plc”;

(3) deleting the definition of “investment fund” and of “non-redeemable investment fund”;

(4) adding the following after the definition of “executive officer”:

“ “financial outlook” means forward-looking information about prospective results of operations, financial position or cash flows that is based on assumptions about future economic conditions and courses of action and that is not presented in the format of a historical balance sheet, income statement or cash flow statement;”;

(5) adding the following after the definition of “executive officer”:

“ “FOFI”, or “future-oriented financial information”, means forward-looking information about prospective results of operations, financial position or cash flows, based on assumptions about future economic conditions and courses of action, and presented in the format of a historical balance sheet, income statement or cash flow statement;”.

**2.** Section 4.10 of the Regulation is amended by replacing, in subparagraph (a) of paragraph (2), subparagraph (ii) with the following:

“(ii) if the reporting issuer did not file a document referred to in subparagraph (i), or the document does not include the financial statements for the reverse takeover acquirer that would be required to be included in a prospectus, the financial statements prescribed under securities legislation and described in the form of prospectus that the reverse takeover acquirer was eligible to use prior to the reverse takeover for a distribution of securities in the jurisdiction;”.

**3.** The Regulation is amended by adding the following after section 4.11:

### “PART 4A FORWARD-LOOKING INFORMATION

#### “4A.1 Application

This Part applies to forward-looking information that is disclosed by a reporting issuer other than forward-looking information contained in oral statements.

\* Regulation 51-102 respecting Continuous Disclosure Obligations, approved by Ministerial Order No. 2005-03 dated May 19, 2005 (2005, *G.O.* 2, 1507), was last amended by the regulation approved by Ministerial Order No. 2006-04 dated December 13, 2006 (2006, *G.O.* 2, 4125). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2007, updated to September 1, 2007.

**“4A.2 Reasonable Basis**

A reporting issuer must not disclose forward-looking information unless the issuer has a reasonable basis for the forward-looking information.

**“4A.3 Disclosure**

A reporting issuer that discloses material forward-looking information must include disclosure that

- (a) identifies forward-looking information as such;
- (b) cautions users of forward-looking information that actual results may vary from the forward-looking information and identifies material risk factors that could cause actual results to differ materially from the forward-looking information;
- (c) states the material factors or assumptions used to develop forward-looking information; and
- (d) describes the reporting issuer’s policy for updating forward-looking information if it includes procedures in addition to those described in subsection 5.8(2).

**“PART 4B FOFI AND FINANCIAL OUTLOOKS****“4B.1 Application**

- (1) This Part applies to FOFI or a financial outlook that is disclosed by a reporting issuer.
- (2) This Part does not apply to disclosure that is
  - (a) subject to requirements in Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities approved by Ministerial Order no. 2005-15 dated August 2, 2005, or Regulation 43-101 respecting Standards of Disclosure for Mineral Projects; or
  - (b) made to comply with the conditions of any exemption from the requirements referred to in paragraph (a) that a reporting issuer received from a securities regulatory authority unless the securities regulatory authority orders that this Part applies to disclosure made under the exemption; or
  - (c) contained in an oral statement.

**“4B.2 Assumptions**

- (1) A reporting issuer must not disclose FOFI or a financial outlook unless the FOFI or financial outlook is based on assumptions that are reasonable in the circumstances.

(2) FOFI or a financial outlook that is based on assumptions that are reasonable in the circumstances must, without limitation,

- (a) be limited to a period for which the information in the FOFI or financial outlook can be reasonably estimated, and
- (b) use the accounting policies the reporting issuer expects to use to prepare its historical financial statements for the period covered by the FOFI or the financial outlook.

**“4B.3 Disclosure**

In addition to the disclosure required by section 4A.3, if a reporting issuer discloses FOFI or a financial outlook, the issuer must include disclosure that

- (a) states the date management approved the FOFI or financial outlook, if the document containing the FOFI or financial outlook is undated; and
- (b) explains the purpose of the FOFI or financial outlook and cautions readers that the information may not be appropriate for other purposes.”.

**4.** The Regulation is amended by adding the following after section 5.7:

**“5.8 Disclosure Relating to Previously Disclosed Material Forward-Looking Information**

- (1) This section applies to material forward-looking information that is disclosed by a reporting issuer other than
  - (a) forward-looking information contained in an oral statement, or
  - (b) disclosure that is
    - (i) subject to the requirements in Regulation 51-101 respecting Standards of Disclosure for Oil and Gas Activities or Regulation 43-101 respecting Standards of Disclosure for Mineral Projects, or
    - (ii) made to comply with the conditions of any exemption from the requirements referred to in subparagraph (i) that a reporting issuer received from a securities regulatory authority unless the securities regulatory authority orders that this Part applies to disclosure made under the exemption.

(2) A reporting issuer must discuss in its MD&A or MD&A supplement if one is required under section 5.2,

(a) events and circumstances that occurred during the period to which the MD&A relates that are reasonably likely to cause actual results to differ materially from material forward-looking information for a period that is not yet complete that the reporting issuer previously disclosed to the public; and

(b) the expected differences referred to in paragraph (a).

(3) Subsection (2) does not apply if the reporting issuer

(a) includes the information required by subsection (2) in a news release issued and filed by the reporting issuer before the filing of the MD&A or MD&A supplement referred to in subsection (2); and

(b) includes disclosure in the MD&A or MD&A supplement referred to in subsection (2) that

(i) identifies the news release referred to in paragraph (a);

(ii) states the date of the news release; and

(iii) states that the news release is available on [www.sedar.com](http://www.sedar.com).

(4) A reporting issuer must disclose and discuss in its MD&A or MD&A supplement if one is required under section 5.2, material differences between

(a) actual results for the annual or interim period to which the MD&A relates, and

(b) any FOFI or financial outlook for the period referred to in paragraph (a) that the reporting issuer previously disclosed.

(5) If during the period to which its MD&A relates, a reporting issuer decides to withdraw previously disclosed material forward-looking information,

(a) the reporting issuer must, in its MD&A or MD&A supplement if one is required under section 5.2, disclose the decision and discuss the events and circumstances that led the reporting issuer to that decision, including a discussion of the assumptions underlying the forward-looking information that are no longer valid, and

(b) subsection (4) does not apply to the reporting issuer with respect to the MD&A or MD&A supplement

(i) if the reporting issuer complies with paragraph (a); and

(ii) the MD&A or MD&A supplement is filed before the end of the period covered by the forward-looking information.

(6) Paragraph 5(a) does not apply if the reporting issuer

(a) includes the information required by paragraph (5)(a) in a news release issued and filed by the reporting issuer before the filing of the MD&A or MD&A supplement referred to in subsection (5); and

(b) includes disclosure in the MD&A or MD&A supplement referred to in subsection (5) that

(i) identifies the news release referred to in paragraph (a);

(ii) states the date of the news release; and

(iii) states that the news release is available on [www.sedar.com](http://www.sedar.com).”

**5.** Section 8.1 of the Regulation is amended by deleting, in paragraph (1), the words “approved by Ministerial Order No. 2005-15 dated August 2, 2005”.

**6.** Part 1 of Form 51-102A1 of the Regulation is amended by:

(1) deleting paragraph (g);

(2) renumbering paragraphs (h) to (p), which become, respectively, paragraphs (g) to (o).

**7.** Form 51-102F2 of the Regulation is amended by:

(1) in item 10.2:

(a) replacing paragraph (1) with the following:

“(1) If a director or executive officer of your company is, as at the date of the AIF, or was within 10 years before the date of the AIF, a director, chief executive officer or chief financial officer of any company (including your company), that:

(a) was subject to an order that was issued while the director or executive officer was acting in the capacity as director, chief executive officer or chief financial officer, or

(b) was subject to an order that was issued after the director or executive officer ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer,

state the fact and describe the basis on which the order was made and whether the order is still in effect.

“(1.1) For the purposes of subsection (1), “order” means

- (a) a cease trade order;
- (b) an order similar to a cease trade order; or
- (c) an order that denied the relevant company access to any exemption under securities legislation,

that was in effect for a period of more than 30 consecutive days.

“(1.2) If a director or executive officer of your company, or a shareholder holding a sufficient number of securities of your company to affect materially the control of your company

(a) is, as at the date of the AIF, or has been within the 10 years before the date of the AIF, a director or executive officer of any company (including your company) that, while that person was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets, state the fact; or

### Form 51-102F5 Reference

**Item 6** - Voting Securities and Principal Holders of Voting Securities

Include the disclosure specified in section 6.1 without regard to the phrase “entitled to be voted at the meeting”. Do not include the disclosure specified in sections 6.2, 6.3 and 6.4. Include the disclosure specified in section 6.5.

**Item 7** – Election of Directors

Disregard the preamble of section 7.1. Include the disclosure specified in section 7.1 without regard to the word “proposed” throughout. Do not include the disclosure specified in section 7.3.

**Item 8** – Executive Compensation

Disregard the preamble and paragraphs (a), (b) and (c) of Item 8. A company that does not send a management information circular to its securityholders must provide the disclosure required by Form 51-102F6.

(b) has, within the 10 years before the date of the AIF, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the director, executive officer or shareholder, state the fact.”;

(b) adding, in Instruction (i), “, (1.2)” after “subsections (1)”, wherever it appears;

(c) replacing Instruction (ii) with the following:

“(ii) A management cease trade order which applies to directors or executive officers of a company is an “order” for the purposes of paragraph 10.2(1)(a) and must be disclosed, whether or not the director, chief executive officer or chief financial officer was named in the order.”;

(d) adding the following after Instruction (iii) :

“(iv) The disclosure in paragraph 10.2(1)(a) only applies if the director or executive officer was a director, chief executive officer or chief financial officer when the order was issued against the company. You do not have to provide disclosure if the director or executive officer became a director, chief executive officer or chief financial officer after the order was issued.”;

(2) replacing item 18.1 with the following:

### “18.1 Additional Disclosure

For companies that are not required to send a Form 51-102F5 to any of their securityholders, disclose the information required under Items 6 to 10, 12 and 13 of Form 51-102F5, as modified below, if applicable:

### Modification

**Form 51-102F5 Reference****Modification**

**Item 9** – Securities  
Authorized for Issuance  
under Equity Compensation  
Plans

Disregard subsection 9.1(1).

**Item 10** – Indebtedness of  
Directors and Executive  
Officers

Include the disclosure specified throughout; however, replace the phrase “date of the information circular” with “date of the AIF” throughout. Disregard paragraph 10.3(a).

**Item 12** – Appointment of  
Auditor

Name the auditor. If the auditor was first appointed within the last five years, state the date when the auditor was first appointed.”.

**8.** Form 51-102F5 of the Regulation is amended by:

(1) replacing item 7.2 with the following:

**“7.2** If a proposed director

(a) is, as at the date of the information circular, or has been, within 10 years before the date of the information circular, a director, chief executive officer or chief financial officer of any company (including the company in respect of which the information circular is being prepared) that,

(i) was subject to an order that was issued while the proposed director was acting in the capacity as director, chief executive officer or chief financial officer; or

(ii) was subject to an order that was issued after the proposed director ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer,

state the fact and describe the basis on which the order was made and whether the order is still in effect; or

(b) is, as at the date of the information circular, or has been within 10 years before the date of the information circular, a director or executive officer of any company (including the company in respect of which the information circular is being prepared) that, while that person was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets, state the fact; or

(c) has, within the 10 years before the date of the information circular, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the proposed director, state the fact.”;

(2) in item 7.2.2:

(a) replacing Instruction (ii) with the following:

*“(ii) A management cease trade order which applies to directors or executive officers of a company is an “order” for the purposes of paragraph 7.2(a)(i) and must be disclosed, whether or not the proposed director was named in the order.”;*

(b) adding the following after Instruction (iii):

*“(iv) The disclosure in paragraph 7.2(a)(i) only applies if the proposed director was a director, chief executive officer or chief financial officer when the order was issued against the company. You do not have to provide disclosure if the proposed director became a director, chief executive officer or chief financial officer after the order was issued.”*

**“7.2.3** For the purposes of subsection 7.2(a), “order” means

(a) a cease trade order;

(b) an order similar to a cease trade order; or

(c) an order that denied the relevant company access to any exemption under securities legislation,

that was in effect for a period of more than 30 consecutive days.”;



(3) replacing the second paragraph of item 14.2 with the following:

“The disclosure must be the disclosure (including financial statements) prescribed under securities legislation and described in the form of prospectus that the entity would be eligible to use immediately prior to the sending and filing of the information circular in respect of the significant acquisition or restructuring transaction, for a distribution of securities in the jurisdiction.”.

**9.** This Regulation comes into force on December 31, 2007.

8485



## Draft Regulations

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### Draft Regulation

Transport Act  
(R.S.Q., c. T-12)

#### Brokerage of bulk trucking services — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the brokerage of bulk trucking services, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to allow brokerage permits for bulk trucking services expiring on 31 March 2008 to be renewed automatically for a one-year period ending on 31 March 2009.

Study of the matter has shown no financial impact on enterprises or the public, including small and medium-sized businesses.

Further information may be obtained by contacting Yanick Blouin, Ministère des Transports du Québec, 700, boulevard René-Lévesque Est, 2<sup>e</sup> étage, Québec (Québec) G1R 5H1; telephone: 418 644-4719, extension 2345; fax: 418 644-5178.

Any interested person wishing to comment on the draft Regulation may submit written comments to the Minister of Transport, 700, boulevard René-Lévesque Est, 29<sup>e</sup> étage, Québec (Québec) G1R 5H1, within the 45-day period.

JULIE BOULET,  
*Minister of Transport*

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### Regulation to amend the Regulation respecting the brokerage of bulk trucking services\*

Transport Act  
(R.S.Q., c. T-12, s. 5, par. f)

**1.** The Regulation respecting the brokerage of bulk trucking services is amended by replacing section 37.1 by the following:

“**37.1.** Every brokerage permit expiring on 31 March 2008 is automatically renewed for a one-year period ending on 31 March 2009.”

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

8474

### Draft Regulation

Food Products Act  
(R.S.Q., c. P-29)

#### Food — Amendments

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

The purpose of the draft Regulation is to require certain operators to assign responsibility for the control of food hygiene and safety on the operating premises to the holder of a food establishment manager training certificate. The draft Regulation also requires the operators to ensure that at least one employee holding a food

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\* The Regulation respecting the brokerage of bulk trucking services, made by Order in Council 1483-99 dated 17 December 1999 (1999, *G.O.* 2, 5079), was last amended by the regulation made by Order in Council 201-2007 dated 21 February 2007 (2007, *G.O.* 2, 1137). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007

handler training certificate or a food establishment manager training certificate is present on the operating premises during operating hours, or that at least 10% of the personnel assigned to product preparation or to washing or cleaning material and equipment in contact with the products hold one of the certificates. The draft Regulation also sets out the training content requirements and the examination requirements for the issue of a training certificate.

Study of the matter has shown that the draft Regulation will have only a marginal financial impact on small and medium-sized businesses.

Further information may be obtained by contacting Jean-Pierre Mailhot, Direction de la qualité et des services à la clientèle, Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, 200, chemin Sainte-Foy, 11<sup>e</sup> étage, Québec (Québec) G1R 4X6; telephone: 418 380-2100; fax: 418 380-2169.

Any interested person having comments to make on the matter is asked to send them in writing before the expiry of the 45-day period to the Minister of Agriculture, Fisheries and Food, 200, chemin Sainte-Foy, 12<sup>e</sup> étage, Québec (Québec) G1R 4X6.

LAURENT LESSARD,  
*Minister of Agriculture  
Fisheries and Food*

## Regulation to amend the Regulation respecting food\*

Food Products Act  
(R.S.Q., c. P-29, s. 40, pars. *d*, *e.5.1*, *e.6*, *f* and *n*)

**1.** The Regulation respecting food is amended by inserting the following after section 1.3.1.2:

**“1.3.1.2.1.** In addition to complying with the requirements of section 1.3.1.1, an applicant for a permit or renewal of a permit referred to in the first paragraph of section 9 of the Act must state in the application that upon the issue or renewal of the permit, responsibility for the control of food hygiene and safety on the premises or in the vehicle will be assigned to the holder of a food establishment manager training certificate described in

section 2.2.4.5, and specify that person's name and certificate number.

The first paragraph does not apply to applicants for a permit or renewal of a permit required under subparagraph *c*, *d*, *k.1* or *k.2* of the first paragraph of section 9 of the Food Products Act or paragraph 4 of section 1.3.5.B.1 or 1.3.5.C.1, to persons responsible for an intermediate resource referred to in section 302 of the Act respecting health services and social services (R.S.Q., c. S-4.2) or to operators of a residence for the elderly referred to in section 346.0.1 of that Act if the residence does not have more than nine residents.”.

**2.** The following is inserted after section 2.2.4:

**“2.2.4.1.** An operator of premises or a vehicle where food for human consumption is prepared to be sold or to furnish services for remuneration or where an activity forming part of a restaurateur's business is carried on must assign responsibility for the control of food hygiene and safety on the premises or in the vehicle to the holder of a food establishment manager training certificate.

**2.2.4.2.** In addition to complying with the requirement of section 2.2.4.1, the operator must also

(1) ensure that the person responsible for the control of food hygiene and safety or at least one member of the operator's personnel who holds a food handler training certificate or a food establishment manager training certificate is present on the premises or in the vehicle during operating hours; or

(2) ensure that at least 10% of the operator's personnel assigned to product preparation or to washing or cleaning material and equipment in contact with the products, including the person responsible for the control of food hygiene and safety, hold a food handler training certificate or a food establishment manager training certificate.

**2.2.4.3.** An operator referred to in section 2.2.4.1 must maintain a register in which the number of personnel assigned to product preparation or to washing or cleaning material and equipment in contact with the products is entered, including the person responsible for the control of food hygiene and safety on the premises or in the vehicle, and the names of the persons who hold a food handler training certificate or a food establishment manager training certificate.

\* The Regulation respecting food (R.R.Q., 1981, c. P-29, r.1) was last amended by the regulation made by Order in Council 1023-2006 dated 8 November 2006 (2006, *G.O.* 2, 3584). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007

The operator must keep the register and a copy of the training certificates at the operating premises for as long as those persons are members of the operator's personnel and for 12 months after they have ceased to be members of the personnel.

**2.2.4.4.** Food handler training must be of a minimum of 6 hours and cover the following subjects:

- (1) microbiological, physical and chemical hazards associated with food hygiene and safety;
- (2) food storage temperatures;
- (3) food origins;
- (4) food labelling;
- (5) work methods that prevent food contamination;
- (6) general principles of hygiene for persons in contact with food or with material or equipment in contact with food;
- (7) material and equipment cleaning, sanitizing and disinfecting procedures;
- (8) material and equipment maintenance procedures; and
- (9) environmental sources of food contamination.

A food handler training certificate is issued to a person who has obtained a mark of at least 60% on the examination prepared by the Institut de technologie agroalimentaire.

**2.2.4.5.** Food establishment manager training must be of a minimum of 12 hours and cover the following subjects, in addition to the subjects listed in the first paragraph of section 2.2.4.4:

- (1) analysis and assessment of hazards;
- (2) hazards management, including the establishment of appropriate procedures;
- (3) statutes and regulations relating to the safety of food products; and
- (4) training activities planning.

A food establishment manager training certificate is issued to a person who has obtained a mark of at least 60% on the examination prepared by the Institut de technologie agroalimentaire.

**2.2.4.6.** Candidates who fail the examination referred to in the second paragraph of section 2.2.4.4 or section 2.2.4.5 may retake the examination within 30 days after the date on which the notice of failure is received without having to retake the training described in the first paragraph of those sections.

**2.2.4.7.** A person is exempt from the training required under the first paragraph of section 2.2.4.4 or 2.2.4.5 if the person applies in writing for an exemption to the Institut de technologie agroalimentaire, stating his or her name, address and telephone number, and the training for which the training exemption is applied for, and attaches documents proving

(1) that the person has taken training in which the applicant acquired knowledge equivalent to that provided in the training described in the first paragraph of section 2.2.4.4 or 2.2.4.5; or

(2) that the person has at least 5 years' work experience in the control of food hygiene and safety or in food preparation.

The person referred to in the first paragraph must achieve a mark of at least 60% on the examination prepared by the Institut de technologie agroalimentaire. A person who fails the examination is subject to section 2.2.4.4 or 2.2.4.5.

**2.2.4.8.** The person responsible for an intermediate resource or a family-type resource referred to in section 302 or 310 of the Act respecting health services and social services and the operator of a residence for the elderly referred to in section 346.0.1 of that Act that does not have more than nine residents are exempt from the application of sections 2.2.4.1 to 2.2.4.3.

Despite the foregoing, the person responsible and the operator, if the residence has at least four persons, must assign responsibility for the control of food hygiene and safety on the operating premises to a person who has completed 3 hours and 30 minutes of training provided by an authorized person within the meaning of subparagraph *f* of the first paragraph of section 1 of the Food Products Act, on the following subjects:

- (1) food storage temperatures;
- (2) work methods to prevent food contamination;
- (3) general principles of hygiene for persons in contact with food or with material or equipment in contact with food;

(4) material and equipment cleaning, sanitizing and disinfecting procedures; and

(5) environmental sources of food contamination.

The person responsible and the operator must also

(1) ensure that the person responsible for the control of food hygiene and safety or at least one member of the personnel who has completed the training described in the second paragraph is present on the premises while food is being prepared and the material and equipment in contact with the food is being washed or cleaned; or

(2) ensure that at least 10% of the personnel assigned to product preparation or to washing or cleaning material and equipment in contact with the products, including the person responsible for the control of food hygiene and safety on the premises, have completed the training described in the second paragraph.

2.2.4.9. The holder of a permit required under subparagraph *k.1* or *k.2* of the first paragraph of section 9 of the Food Products Act or under paragraph 4 of section 1.3.5.B.1 or 1.3.5.C.1, the person referred to in section 1.3.5.B.5 and the operator of an establishment registered under the Meat Inspection Act (R.S.C. 1985, 1st Supp., c. 25) are exempt from the application of sections 2.2.4.1 to 2.2.4.3.”.

**3.** The holder of a food hygiene and safety certificate for food handlers on (*insert the date preceding the date of coming into force of this Regulation*) issued by the Minister of Agriculture, Fisheries and Food is deemed to hold a food handler training certificate under this Regulation.

The holder of a food hygiene and safety certificate for food establishment managers on (*insert the date preceding the date of coming into force of this Regulation*) issued by the Minister of Agriculture, Fisheries and Food is deemed to hold a food establishment manager training certificate under this Regulation.

**4.** Operators holding a permit under the first paragraph of section 9 of the Act on (*insert the date of coming into force of this Regulation*) are deemed to comply with section 1.3.1.2.1 introduced by section 1 until (*insert the date that is 12 months after the date of coming into force of this Regulation*) or until the date of permit renewal if the renewal date is later.

**5.** Operators on (*insert the date of coming into force of this Regulation*) of premises or a vehicle where food for human consumption is prepared to be sold or to furnish services for remuneration, or where an activity forming part of a restaurateur’s business is carried on, must comply with sections 2.2.4.1 to 2.2.4.3 introduced by section 2 before (*insert the date that is 12 months after the date of coming into force of this Regulation*).

**6.** This Regulation comes into force six months after the date of publication in the *Gazette officielle du Québec*.

8473

## Draft Rules

An Act respecting lotteries, publicity contests and amusement machines  
(R.S.Q., c. L-6)

### Video lottery machines

#### — Rules

#### — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Rules to amend the Rules concerning video lottery machines, appearing below, may be approved by the Government on the expiry of 45 days following this publication.

Under the proposed Rules, a person who currently possesses video lottery machines at the same geographic address under two or more site operator’s licences will be allowed to operate the machines as a group, insofar as the group does not exceed 10 machines.

Study of the matter has shown no negative impact on enterprises.

Further information may be obtained by contacting Gilles Paquet, Régie des alcools, des courses et des jeux, 560, boulevard Charest Est, Québec (Québec) G1K 3J3; telephone: 418 646-2307; fax: 418 646-5204; e-mail: gilles.paquet@racj.gouv.qc.ca

Any interested person wishing to comment on the draft Regulation may submit written comments to François Côté, Secretary, Régie des alcools, des courses et des jeux, 560, boulevard Charest Est, Québec (Québec) G1K 3J3, within the 45-day period.

JACQUES P. DUPUIS,  
*Minister of Public Security*

## Rules to amend the Rules concerning video lottery machines\*

An Act respecting lotteries, publicity contests and amusement machines  
(R.S.Q., c. L-6, s. 20.1, 1st par., subpars. *a* and *e*)

**1.** The Rules concerning video lottery machines are amended by adding the following after section 29:

“**29.1.** Despite any provision in these Rules to the contrary, a holder of a site operator’s licence who, on (*insert the date of coming into force of these Rules*), operates video lottery machines under more than one licence at the same geographical address may continue to operate the machines by grouping them in a single establishment covered by such a licence, provided that the capacity indicated on the bar, brasserie or tavern permit to which the licence is associated is at least 30 if the grouping consists of more than five machines.

A grouping under the first paragraph may consist of a not more than ten video lottery machines.”.

**2.** These Rules come into force on the fifteenth day following the date of their publication in the *Gazette officielle du Québec*.

8472

## Draft Regulation

An Act respecting transportation services by taxi  
(R.S.Q., c. S-6.01)

### Transportation services by taxi — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting transportation services by taxi, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The main purpose of the draft Regulation is to require that all holders of a taxi driver’s permit undergo training on the transportation of disabled persons before 31 December 2010. As of that date and subject to a penalty for non-compliance, holders must have in their possession a document attesting that the training has been successfully completed.

To date, study of the matter has shown no financial impact on the public or enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Claude Martin, Ministère des Transports, 700, boulevard René-Lévesque Est, 25<sup>e</sup> étage, Québec (Québec) G1R 5H1; telephone: 418 644-9404, extension 2228; fax: 418 646-4904.

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

JULIE BOULET,  
*Minister of Transport*

## Regulation to amend the Regulation respecting transportation services by taxi\*

An Act respecting transportation services by taxi  
(R.S.Q., c. S-6.01, s. 88)

**1.** The Regulation respecting transportation services by taxi is amended by inserting the following after the heading of Division V:

“**25.2.** Every holder of a taxi driver’s permit must undergo training on the transportation of disabled persons of a duration of not less than 7 hours, and have in his or her possession a document attesting that the training course has been successfully completed.”.

\* The Rules concerning video lottery machines, approved by Order in Council 1254-93 dated 1 September 1993 (1993, *G.O.* 2, 5139), were last amended by the Rules approved by Order in Council 778-97 dated 11 June 1997 (1997, *G.O.* 2, 2744). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

\* The Regulation respecting transportation services by taxi, made by Order in Council 690-2002 dated 5 June 2002 (2002, *G.O.* 2, 2602), was last amended by the regulation made by Order in Council 268-2007 dated 28 March 2007 (2007, *G.O.* 2, 1326A). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

**2.** Section 27 is amended by replacing “At least 7 hours of the course, which is to last a minimum of 30 hours, deal with” in the second paragraph by “The course of a duration of not less than 30 hours includes the training referred to in section 25.2 on”.

**3.** Section 27.1 is replaced by the following:

“**27.1.** Every holder of a taxi driver’s permit required to undergo training pursuant to section 25.2, 26 or 27 of this Regulation or the second paragraph of section 27 of the Act must have in his or her possession a document attesting that the training courses have been successfully completed.

**27.2.** Every holder of a taxi driver’s permit must hold and have in his or her possession, before 31 December 2010, a document attesting that the training course on the transportation of disabled persons has been successfully completed.”.

**3.** Section 80 is revoked.

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



## Transport

Gouvernement du Québec

### **O.C. 1126-2007, 12 December 2007**

An Act respecting roads  
(R.S.Q., c. V-9)

Roads under the management of the Minister of Transport

WHEREAS, under the first paragraph of section 2 of the Act respecting roads (R.S.Q., c. V-9), the Government must determine, by an order published in the *Gazette officielle du Québec*, the roads which are under the management of the Minister of Transport;

WHEREAS, under the first paragraph of section 3 of the Act, the Government may, by an order published in the *Gazette officielle du Québec*, determine that a road which is under the management of the Minister is, from the date indicated in the order, to be managed by a municipality in accordance with Chapter I and Division I of Chapter IX of Title II of the Municipal Powers Act (R.S.Q., c. C-47.1);

WHEREAS, under the second paragraph of section 3 of the Act, the Government may, by an order published in the *Gazette officielle du Québec*, determine that a road which is under the management of a municipality is, from the date indicated in the order, to pass under the management of the Minister;

WHEREAS Orders in Council 292-93 dated 3 March 1993, 492-93 dated 31 March 1993, 1127-93 dated 11 August 1993, 1607-93 dated 17 November 1993, 1292-94 dated 17 August 1994, 73-95 dated 18 January 1995, 485-95 dated 5 April 1995, 325-96 dated 13 March 1996, 686-96 dated 5 June 1996, 1410-96 dated 13 November 1996, 723-97 dated 28 May 1997, 1538-97 dated 26 November 1997, 724-98 dated 27 May 1998, 1565-98 dated 16 December 1998, 938-99 and 939-99 dated 18 August 1999, 154-2000 dated 16 February 2000, 871-2000 dated 28 June 2000, 945-2000 dated 26 July 2000, 114-2001 dated 14 February 2001, 978-2001 dated 23 August 2001, 529-2002 dated 1 May 2002, 950-2002 dated 21 August 2002, 1520-2002 dated 18 December 2002, 533-2003 dated 11 April 2003, 788-2003 dated 16 July 2003, 1168-2003 dated 5 November 2003, 39-2004 dated 14 January 2004, 216-2004 dated 17 March 2004, 395-2004 dated 21 April 2004, 743-2004 dated 4 August 2004, 977-2004 dated 20 October 2004, 815-2005 dated 31 August 2005, 36-

2006 dated 25 January 2006, 662-2006 dated 28 June 2006, 66-2007 dated 30 January 2007, 566-2007 dated 27 June 2007 and 750-2007 dated 28 August 2007 determined, by municipality, the roads under the management of the Minister of Transport;

WHEREAS it is expedient, under this Order in Council, to amend the Schedules to those Orders in Council in order to correct the description of certain roads and to list the roads that have been geometrically redefined and those whose right-of-way has undergone a change in width;

WHEREAS it is expedient, under this Order in Council, to amend the Schedules to those Orders in Council in order to determine that certain roads under the management of the Minister are to come under the management of municipalities in which they are situated and that certain other roads under the management of municipalities are to come under the management of the Minister;

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

THAT the Schedules to Orders in Council 292-93 dated 3 March 1993, 492-93 dated 31 March 1993, 1127-93 dated 11 August 1993, 1607-93 dated 17 November 1993, 1292-94 dated 17 August 1994, 73-95 dated 18 January 1995, 485-95 dated 5 April 1995, 325-96 dated 13 March 1996, 686-96 dated 5 June 1996, 1410-96 dated 13 November 1996, 723-97 dated 28 May 1997, 1538-97 dated 26 November 1997, 724-98 dated 27 May 1998, 1565-98 dated 16 December 1998, 938-99 and 939-99 dated 18 August 1999, 154-2000 dated 16 February 2000, 871-2000 dated 28 June 2000, 945-2000 dated 26 July 2000, 114-2001 dated 14 February 2001, 978-2001 dated 23 August 2001, 529-2002 dated 1 May 2002, 950-2002 dated 21 August 2002, 1520-2002 dated 18 December 2002, 533-2003 dated 11 April 2003, 788-2003 dated 16 July 2003, 1168-2003 dated 5 November 2003, 39-2004 dated 14 January 2004, 216-2004 dated 17 March 2004, 395-2004 dated 21 April 2004, 743-2004 dated 4 August 2004, 977-2004 dated 20 October 2004, 815-2005 dated 31 August 2005, 36-2006 dated 25 January 2006, 662-2006 dated 28 June 2006, 66-2007 dated 30 January 2007, 566-2007 dated 27 June 2007 and 750-2007 dated 28 August 2007 concerning roads under the management of the Minister of Transport be amended, with respect to the municipalities indicated and in respect of the roads described in the

Schedule to this Order in Council, by correcting descriptions, by adding and withdrawing certain roads and by listing the roads that have been geometrically redefined and those whose right-of-way has undergone a change in width;

THAT this Order in Council take effect on the date of its publication in the *Gazette officielle du Québec*.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

## SCHEDULE

### ROADS UNDER THE MANAGEMENT OF THE MINISTER OF TRANSPORT

#### EXPLANATORY NOTE

#### A. CORRECTIONS TO DESCRIPTIONS, ADDITIONS AND WITHDRAWALS

The roads identified in the “Corrections to descriptions”, “Additions” and “Withdrawals” divisions appearing in the Schedule to this Order in Council are described under the following five headings for each municipality in which they are situated:

##### 1. Route class

The designation of the route classes is taken from the functional classification established by the Ministère des Transports.

##### 2. Section identification

Roads are identified by a sequence of figures composed of seven different groups:

- Road:
- Group 1: road number
  - Group 2: road segment number
  - Group 3: road section number
- Sub-road:
- Group 4: the only figure other than zero that may appear in this group is 3, and it is used to identify one or more ramps
  - Group 5: this group of figures indicates the sequential number of an intersection within a road segment
  - Group 6: a letter identifying a ramp, if any
  - Group 7: a letter identifying the type of roadway (C: contiguous S: separate).

##### 3. Road name

For roads whose number is lower than 1,000, the road number is indicated instead of the road name. For roads whose number is 10,000 or higher, the road name is indicated instead of the road number.

Where there are one or more ramps along a road section, the total number of ramps for that section is also indicated; the combined length of all the ramps is indicated under “Length in km”.

##### 4. Beginning of maintenance

The description of a physical landmark used to situate the beginning of a road section or the identification of a municipal limit in the case of a road section situated in more than one municipality.

##### 5. Length in km

The length in kilometres is indicated for each road or part of a road. Determined by the Minister of Transport, this length corresponds to the actual distance that a vehicle would travel between two points, without taking into account the configuration of the road (number of lanes, extra width, etc.). The length is therefore the same whether the road is an autoroute or a feeder road.

#### B. CHANGES IN WIDTH OF RIGHT-OF-WAY

The roads identified in the “Changes in width of right-of-way” division appearing in the Schedule to this Order in Council are described for each municipality in which they are situated under the following six headings:

##### 1. Section identification

The roads in the division are identified by a sequence of figures composed of three different groups:

- Route:
- Group 1: road number
  - Group 2: road segment number
  - Group 3: road section number

##### 2. Name

##### 3. Name of land surveyor

##### 4. Minute number

##### 5. Plan number

##### 6. Length in km

## C. GEOMETRIC REDEFINITIONS

The roads identified in the “Geometric redefinitions” division appearing in the Schedule to this Order in Council are described using the five headings in Division “A” above, the plan number, the name of the land surveyor and the land surveyor’s minute number.

NOTE: The place names appearing in the Schedule do not necessarily conform to Commission de toponymie standards.

## CORRECTIONS TO DESCRIPTIONS

**ASBESTOS, V (4004000)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length</b>
<b>in km</b>				
Feeder	77711-01-000-0-00-8	Boulevard du Conseil	Intersection route 255	0.70

and

**SHIPTON, CT (4005000)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length</b>
<b>in km</b>				
Feeder	77711-02-000-0-00-6	Boulevard du Conseil	Limit Asbestos, v	1.24

is replaced by

**ASBESTOS, V (4004300)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length</b>
<b>in km</b>				
Feeder	74281-01-025-000-C	Boulevard du Conseil	End of divided highway	1.57

and

**DANVILLE, V (4004700)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length</b>
<b>in km</b>				
Feeder	77711-02-030-000-C	Boulevard du Conseil	Limit Asbestos, v	0.17

**BONSECOURS, M (4204000)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Regional	00243-01-200-0-00-2	Route 243	Limit Lawrenceville, vl	0.63

and

**LAWRENCEVILLE, VL (4204500)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Regional	00243-01-190-0-00-4	Route 243	Limit Sainte-Anne-de-la-Rochelle, m	5.14

is replaced by

**LAWRENCEVILLE, VL (4204500)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Regional	00243-01-195-000-C	Route 243	Limit Sainte-Anne-de-la-Rochelle, m	5.72

**COMPTON STATION, M (4407500)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Feeder	74281-01-010-0-00-1	Rue Gosselin	Intersection route 143 north	0.80

and

**WATERVILLE, V (4300500)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Feeder	74281-01-010-0-00-1	Rue Gosselin	Limit Compton Station, m	1.02

is replaced by

**WATERVILLE, V (4408000)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Feeder	74281-01-015-000-C	Rue Gosselin	Intersection route 143	1.83

**NOTRE-DAME-DU-PORTAGE, P (1208000)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
National	00185-01-190-0-00-7	Route 185	Limit Saint-Patrice-de-la-Rivière-du-Loup, p	1.48

**is replaced by**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Autoroute	00085-01-190-000-S	Autoroute 85	Limit Rivière-du-Loup, v	1.50

**SAINT-ARSÈNE, P (1206500)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Feeder	93801-05-000-0-00-8	Chemin des Pionniers	Intersection route de la Plaine	2.04
Feeder	92680-01-000-0-00-6	Route Castonguay	Intersection chemin des Pionniers	0.97

**is replaced by**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Feeder	92621-02-005-000-C	Chemin des Pionniers	Intersection route de la Plaine	2.04
Feeder	92621-02-015-000-C	Route Castonguay	Intersection chemin des Pionniers	0.97

## ADDITIONS

**FRONTENAC, M (3002500)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
National	00161-01-052-000-C	Route 161	Limit Lac-Mégantic, v	0.63

According to plan AA20-6100-9855 prepared by Luc Bouthillier, l.s., minute 760.

**LAC-MÉGANTIC, V (3003000)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
National	00161-01-051-000-C	Route 161	Intersection route 204	1.35
National	00161-01-053-000-C	Route 161 5 ramps	Limit Frontenac, m	2.18 2.56

According to plan AA20-6100-9855 prepared by Luc Bouthillier, l.s., minute 760.

**QUÉBEC, V (2302700)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Feeder	42740-01-005-000-C	Boulevard Robert-Bourassa	Intersection boulevard Lebourgneuf	2.34

**RIVIÈRE-DU-LOUP, V (1207000)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
National	00191-01-030-000-C	Route 191	End of divided highway	1.85
National	00191-01-045-000-S	Route 191	End of adjacent lanes	0.50
National	00191-01-050-000-C	Route 191	End of divided highway	3.42

**SAINTE-MARIE, V (2603000)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Feeder	86970-01-015-000-C	Route Cameron	Intersection boulevard Vachon	1.53

## ADDITIONS AND CORRECTIONS TO DESCRIPTIONS

**RACINE, M (4203500)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Regional	00222-01-070-000-C	Route 222	Limit Valcourt ct	0.48
Regional	00222-01-080-000-C	Route 222	Intersection south route 243	2.36
Regional	00243-01-220-000-C	Route 243	Limit Valcourt, ct	1.09

**is replaced by**

Regional	00222-01-075-000-C	Route 222	Limit Valcourt ct	2.80
Regional	00243-01-235-000-C	Route 243	Limit Valcourt, ct	1.13

According to plan TR20-6100-9824 prepared by Luc Bouthillier, I.s., minute 913.

**SAINTE-MARIE, V (2603000)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Regional	00173-01-291-0-00-1	Route 173	Intersection rue Notre-Dame nord	2.62

**is replaced by**

Regional	00173-01-295-000-C	Route 173	Intersection boulevard Vachon	3.28
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## ADDITIONS AND GEOMETRIC REDEFINITIONS

**SAINT-PATRICE-DE-LA-RIVIÈRE-DU-LOUP, P (1207500)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
National	92241-01-000-0-00-7	Route de la Plaine	Intersection route 185	0.98
Feeder	00291-01-080-0-00-6	Route 291	Limit Saint-Georges-de-Cacouna, p	3.64

is replaced by

**RIVIÈRE-DU-LOUP, V (1207000)**

National	00191-01-015-000-C	Route 191	7 metres north intersection ramp D and autoroute 85	1.24
National	00191-01-025-000-S	Route 191	End of adjacent lanes	0.45
National	00191-01-060-000-C	Route 191	Intersection route 291	0.97
Feeder	00291-01-086-000-C	Route 191	Intersection route 191	2.67

According to plan AA20-3373-9708-A prepared by Laval Ouellet, l. s., minutes 2269, 2724, 3063 and 3097 and by Gilles Gagné, l.s., minute 455, and according to plan AA20-3373-9708-B prepared by Laval Ouellet, l.s., minutes 2671, 2719, 3096 and 3182, by Gilles Gagné, l.s., minutes 540 and 549 and by G. Magella Proulx, l.s., minutes 2195 and 2212.

**SHERBROOKE, V (4302700)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Autoroute	00410-01-035	Autoroute 410	Bridge on autoroute 10	4.75
		13 ramps		6.33

is replaced by

Autoroute	00410-01-035	Autoroute 410	Bridge on autoroute 10	4.75
		14 ramps		7.09

According to plan 622-77-50-230 prepared by Luc Bouthillier, l.s., minute 932.

WITHDRAWALS

**GATINEAU, V (8101700)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
National	00148-04-073-000-S	Route 148	Former limit Gatineau, v	2.66
National	00148-04-075-000-S	Route 148	Traffic circle, west side	0.07
National	00148-04-077-000-S	Route 148	Traffic circle, east side	6.53
		2 ramps		0.26
National	28530-01-010-000-S	Laurentides traffic circle	Golf club access road	0.06

**SAINTE-MARIE, V (2603000)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Feeder	00216-03-103-000-C	Route 216	Intersection route 173	1.88

## GEOMETRIC REDEFINITIONS

**BURY, M (4107000)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Regional	00214-01-040-0-00-7	Route 214	Intersection route 108	2.72
Regional	00214-01-050-0-00-4	Route 214	Intersection route 255	14.65

**is replaced by**

Regional	00214-01-040-000-C	Route 214	Intersection route 108	2.72
Regional	00214-01-050-000-C	Route 214	Intersection route 255	14.66

According to plan AA20-5700-0165 prepared by Luc Bouthillier, l.s., minute 795.

**DOSQUET, M (3304000)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Regional	00116-03-280-000-C	Route 116	Intersection route 271	5.61

According to plan TR6610-154-94-0330-1 prepared by Carole Lebel, l.s., minute 159.

**GATINEAU, V (8101700)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
National	00148-04-071-0-00-3	Route 148	Limit Gatineau, v	9.23

**is replaced by**

Route class	Section identification	Name	Beginning of maintenance	Length in km
National	00148-04-073-000-S	Route 148	Former limit Gatineau, v	2.66
National	00148-04-075-000-S	Route 148 (traffic circle)	Traffic circle, west side	0.07
National	00148-04-077-000-S	Route 148 2 ramps	Traffic circle, east side	6.53 0.26
National	28530-01-010-000-S	Laurentides traffic circle	Golf club access road	0.06

**HATLEY, CT (4505500)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Feeder	00108-01-095-000-C	Route 108	Former limit Hatley, vl	7.56



**is replaced by**

Feeder	00108-01-085-0-00-0	Route 108	Limit North Hatley, vl	7.55
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According to plan TR20-6173-8406 prepared by Luc Bouthillier, l.s., minute 901.

**MELBOURNE, CT (4901000)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Autoroute	00055-02-155-000-S	Autoroute 55 9 ramps	Limit Saint-François-Xavier-de-Brompton, p	13.50 6.38

**is replaced by**

Autoroute	00055-02-180-000-S	Autoroute 55 9 ramps	Limit Saint-François-Xavier-de-Brompton, p	15.33 6.38
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According to plans 205G-2R, 230-2R-X-2 and 230-2R-X-3 prepared by Denis St-Pierre, l.s., and plan EE20-5700-0038 prepared by Luc Bouthillier, l.s., minute 822.

**RICHMOND, V (4210500)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Feeder	00243-01-288-000-C	Route 243	Intersection route 116	0.30

**is replaced by**

Feeder	00243-01-288-000-C	Route 243	Intersection route 116	0.32
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According to plan AA20-5700-9955 prepared by Luc Bouthillier, l.s., minute 753.

**SAINT-AGAPIT, M (3304500)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Regional	00116-03-291-000-C	Route 116	Limit Dosquet, m	7.61

According to plan TR6610-154-94-0330 prepared by Carole Lebel, l.s., minute 160.

**SAINT-ANTONIN, P (1201500)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
National	00185-01-120-0-00-2	Route 185 1 ramp	Bridge on rivière Verte	4.40 0.31
National	00185-01-130-0-00-0	Route 185	Intersection Deuxième Rang	2.26
Feeder	92630-06-000-0-00-0	Ch. du 1 <sup>er</sup> Rang Saint-Antonin	Intersection route 185	1.06
Feeder	93873-01-000-0-00-6	Ch. du 2 <sup>e</sup> Rang or rue Principale	Intersection route de l'Église	2.64

**is replaced by**

National	00085-01-126-000-C	Route 185 1 ramp	Bridge on rivière Verte	3.33 0.41
National	00085-01-135-000-S	Route 185 6 ramps	Fin voie contiguë	3.34 3.71
Feeder	92630-06-010-000-C	1 <sup>er</sup> Rang	Fin voies séparées ouest ramp B	1.12
Feeder	93873-01-025-000-C	Rue Principale	Intersection route de l'Église	2.69

According to plan AA20-3373-9707 prepared by Jules Lévesque, I.s., minutes 3542 and 3661 and by Roger McSween, I.s., minutes 1735, 1743, 1745, 1746, 1749, 1758, 1759, 1760, 1761, 1762, 1765, 1767 and 1810, and according to plan EE20-6508-154-97-0112-1 prepared by Roger McSween, I.s., minute 1823.

**SAINT-GEORGES-DE-CACOUNA, P (1206000)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Feeder	00291-01-070-0-00-8	Route 291	Limit Saint-Arsène, p	5.09
Feeder	92680-02-000-0-00-4	Route du Reste	Limit Saint-Arsène, p	1.80
Feeder	92680-03-000-0-00-2	Route du Reste	Intersection route 291	1.48
Feeder	92680-04-000-0-00-0	Route du Reste	Bridge on autoroute 20	0.34

**and****SAINT-GEORGES-DE-CACOUNA, VL (1205500)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Feeder	92680-05-000-0-00-7	Route de l'Église	Limit Saint-Georges-de-Cacouna, p	1.71

**is replaced by****CACOUNA, M (1205700)**

National	00191-01-070-000-C	Route 191	Limit Rivière-du-Loup, v	3.85
National	00191-01-080-000-C	Route 191	Intersection route 291	1.72
Feeder	00291-01-075-000-C	Route 291	Limit Saint-Arsène, p	1.25
Feeder	92621-02-020-000-C	Route du Reste	Limit Saint-Arsène, p	1.81
Feeder	92621-02-055-000-C	Rue de l'Église	North side ramp D, autoroute 20	1.82

According to plan AA-6508-154-97-0115 prepared by Gilles Gagné, I.s., minute 535.

**SAINT-LIN-LAURENTIDES, V (6304800)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
National	00158-02-010-0-00-0	Route 158	Limit Ste-Sophie, m	5.84

**is replaced by**

National	00158-02-011-000-C	Route 158	Limit Sainte-Sophie, m	5.67
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According to plans AA20-6571-8690-A, B and C prepared by Paul Melançon, l.s., minutes 11414, 11477 and 11529 and by Gilles Duchesne, l.s., minutes 1035, 1054, 1055, 1059, 1080, 1082, 1083, 1089, 1091, 1092, 1108, 1148 and 1151.

**SAINT-MALO, M (4400300)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Regional	00253-01-030-0-00-7	Route 253	Limit Saint-Venant-de-Hereford, p	6.68

**is replaced by**

Regional	00253-01-030-000-C	Route 253	Limit Saint-Venant-de-Hereford, p	6.68
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According to plan AA20-5700-0260 prepared by Luc Bouthillier, l.s., minute 836.

**SAINT-PATRICE-DE-LA-RIVIÈRE-DU-LOUP, P (1207500)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
National	00185-01-141-0-00-7	Route 185 7 ramps	Limit Saint-Antonin, p	4.65 3.59
National	00185-01-180-0-00-9	Route 185	Limit Rivière-du-Loup, v	2.62

**and****RIVIÈRE-DU-LOUP, V (1207000)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
National	00185-01-170-0-00-1	Route 185	Limit Saint-Patrice-de-la-Rivière-du-Loup, p	0.31

**is replaced by****RIVIÈRE-DU-LOUP, V (1207000)**

Autoroute	00085-01-145-000-S	Autoroute 85 11 ramps	Limit Saint-Antonin, p	7.57 7.97
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According to plan AA20-3373-9707 prepared by Jules Lévesque, l.s., minute 3542 and by Roger McSween, l.s., minutes 1761, 1797 and 1798.

**STANDSTEAD, V (4500800)**

Route class	Section identification	Name	Beginning of maintenance	Length in km
Feeder	00247-01-025-000-C	Route 247	Limit L'Avenir, m	6.57

According to plan AA21-6100-9801 prepared by Luc Bouthillier, l.s., minute 761.

**ULVERTON, M (4207800)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Autoroute	00055-03-040-0-00-0	Autoroute 55 2 ramps	Limit Melbourne, ct	7.45 0.55
<b>is replaced by</b>				
Autoroute	00055-03-045-000-S	Autoroute 55 3 ramps	Limit Melbourne, ct	7.40 1.76
According to plan EE20-5700-0038 prepared by Luc Bouthillier, l.s., minute 822.				

## CHANGES IN WIDTH OF RIGHT-OF-WAY AND CORRECTIONS TO DESCRIPTIONS

**MARSOUÏ, VL (0402500)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
National	00132-15-080-0-00-2	Route 132	Limit La Martre, m	9.02
<b>is replaced by</b>				
<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
National	00132-15-080-000-C	Route 132	Limit La Martre, m	9.04
According to plan TR-6308-154-7031 prepared by Jean-Paul Lavoie, l.s., minute 7320.				

**SAINT-CYPRIEN, M (1200500)**

<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Regional	00293-01-020-000-C	Route 293	Limit Saint-Pierre-de-Lamy, m	11.93
<b>is replaced by</b>				
<b>Route class</b>	<b>Section identification</b>	<b>Name</b>	<b>Beginning of maintenance</b>	<b>Length in km</b>
Regional	00293-01-020-000-C	Route 293	Limit Saint-Pierre-de-Lamy, m	11.92
According to plan TR-6508-154-07-7093 prepared by G. Magella Proulx, l.s., minute 2246.				

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