Québec IZe Volume 140

Part

No. 38 17 September 2008

Laws and Regulations

Summary

Table of Contents Acts 2008 Coming into force of Acts Regulations and other acts **Draft Regulations** Index

Legal deposit - 1st Quarter 1968 Bibliothèque nationale du Québec © Éditeur officiel du Québec, 2008

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

Table of Contents

Page

Acts 2008

217	An Act respecting Ville de Huntingdon	4597
218	An Act respecting Ville de Saint-Bruno-de-Montarville	4603
219	An Act respecting Investia Services Financiers inc	4611

Coming into force of Acts

857-2008	Highway Safety Code and other legislative provisions, An Act to again amend	
	the — Highway Safety Code and the Regulation respecting demerit points,	
	An Act to amend the — Highway Safety Code — Coming in to force of certain	
	provisions	4615

Regulations and other acts

873-2008	Corrections to the English texts of the regulations made under Orders in Council 532-2008	
	and 533-2008 dated 28 May 2008	4617
Agreement	concerning the testing of new methods of voting	4617
Hunting (A	mend)	4619

Draft Regulations

Financial assistance for education expenses	4623
Highway Safety Code — Towing and impounding charges for road vehicles seized under	
section 209.1 or 209.2	4623
Professional Code — Certified management accountants — Code of ethics	4624
Professional Code — Certified management accountants — Compulsory continuing education	
for holding a public accountancy permit	4625
Professional Code — Certified management accountants — Public accountancy permit	4628
Professional Code — Chartered accountants — Mandatory continuing education who practice	
public accountancy	4631



Bill 217 (Private)

Part 2

An Act respecting Ville de Huntingdon

Introduced 5 June 2008 Passed in principle 18 June 2008 Passed 18 June 2008 Assented to 20 June 2008

> Québec Official Publisher 2008

Bill 217

(Private)

AN ACT RESPECTING VILLE DE HUNTINGDON

AS Ville de Huntingdon was long a town with an economy based mainly on the textile industry;

AS the town, following the closure of the textile mills situated in its territory, must revitalize its territory, diversify its economy, create jobs and foster the growth of its population;

AS the town has, with the help of the Government, acquired immovables owned by Cleyn & Tinker Inc. and by Huntreal Investments Inc. for the purposes of industrial and community recovery;

AS the town needs certain special powers for those purposes;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Ville de Huntingdon may, by by-law, adopt a residential, commercial and industrial recovery program for all or part of its territory.

The program must determine the nature of the financial assistance, including tax credits, that may be granted, the duration of the assistance, which may not extend beyond 31 December 2012, and the applicable terms and conditions.

The amount of financial assistance may not exceed \$3,000,000. However, the town may increase that amount by by-law approved by the Minister of Municipal Affairs and Regions.

2. Assistance in the form of a tax credit under a program adopted under section 1 may not be granted if

(1) it is to be used to transfer activities carried on in the territory of another local municipality to the town's territory; or

(2) the person to whom it would be granted receives government assistance intended to lower property taxes.

Subparagraph 2 of the first paragraph does not apply if the government assistance is granted to implement a recovery plan.

4. The town may alienate, gratuitously or on the financial conditions it determines, the immovables acquired from Cleyn & Tinker Inc. under a contract registered at the Huntingdon registry office under registration number 12 187 777 and the immovables acquired from Huntreal Investments Inc. under a contract registered at the Huntingdon registry office under registration number 12 630 642.

If the immovables are alienated, the town may, by by-law, exempt them from property taxes until no later than 31 December 2012.

5. The town may also alienate, gratuitously or on the financial conditions it determines, any other industrial or potential industrial immovables owned by it and acquired before 31 December 2012.

If the immovables are alienated, the town may, by by-law, exempt them from property taxes until no later than 31 December 2012.

The alienation of the immovables otherwise than for a consideration must be authorized by the Minister of Municipal Affairs and Regions.

6. The town must determine the amount of expenditures for the acquisition, conversion or operation of the immovables acquired from Cleyn & Tinker Inc. and from Huntreal Investments Inc., and of any other industrial or potential industrial immovables acquired by the town before 31 December 2012, and determine any subsidy granted to a non-profit body for the operation of those immovables.

7. The town may enter into lease agreements for the period it determines with respect to the immovables described in sections 4 and 5.

8. The town may enter into an agreement with a non-profit body to transfer the immovables described in sections 4 and 5 to it gratuitously or for a consideration, to lend it money to acquire them, and to grant it an annual subsidy not exceeding the amount of the property taxes and compensations to which the immovables are subject.

In addition to any hypothec or other security it considers sufficient, the town may, by reason of the assistance it provides, require that it be granted any other advantage, including an interest in the revenues and increase in value of the immovables.

9. The sums deriving from the operation of the immovables acquired from Cleyn & Tinker Inc. and from Huntreal Investments Inc., or of any other industrial or potential industrial immovables acquired by the town before

31 December 2012, minus related administration and maintenance costs, must be used to discharge the commitments contracted by the town to acquire the immovables.

However, if, in a particular fiscal year, those sums exceed the outstanding amount of the commitments, the surplus is paid into the town's general fund.

In addition, any sums deriving from the sale of the immovables must be used to discharge the commitments contracted by the town to acquire the immovables. Any excess amount is paid into the town's general fund.

If only part of an immovable is sold, the proceeds of the sale must be used for the purposes described in the third paragraph, in the same proportion as the area of the part sold is to the total area of the immovables.

10. Sections 4 to 7 and 9 of this Act apply despite the Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1).

11. Resolutions or by-laws adopted by the town between 1 January 2005 and 20 June 2008 may not be invalidated on the grounds that the town did not have the necessary jurisdiction, and no illegality or irregularity may result from the fact that the town applied them, provided they are in accordance with the powers granted to the town by this Act.

12. This Act comes into force on 20 June 2008.



Bill 218 (Private)

Part 2

An Act respecting Ville de Saint-Brunode-Montarville

Introduced 13 May 2008 Passed in principle 20 June 2008 Passed 20 June 2008 Assented to 20 June 2008

Québec Official Publisher 2008

Bill 218

(Private)

AN ACT RESPECTING VILLE DE SAINT-BRUNO-DE-MONTARVILLE

AS it is in the interest of Ville de Saint-Bruno-de-Montarville that its title of ownership in certain of its immovables be regularized;

AS it is in the interest of Ville de Saint-Bruno-de-Montarville that it be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The title of Ville de Saint-Bruno-de-Montarville to the lots listed in Schedule A, conferred by the act dated 2 June 1969 published in the registry office of the registration division of Verchères under No. 89531, may not be contested on the ground that by that act, Ville de Saint-Bruno-de-Montarville acquired immovables outside its territory.

2. Despite any provision to the contrary and any urban agglomeration power, Ville de Saint-Bruno-de-Montarville may alienate any immovable it owns that is listed in Schedule B, in all or in part, by gratuitous or onerous title, in favour of the Government or any of its ministers or agencies.

It may also establish, for all or part of such an immovable, any real and perpetual water-drawing, waterworks, right-of-way or no-build right or servitude. In addition, it may waive such a right or servitude.

3. This Act comes into force on 20 June 2008.

SCHEDULE A (Section 1)

(1) Lot 86-1 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères;

(2) lot 87-1 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères;

(3) lot 88-1 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères;

(4) lot 89-1 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères;

(5) lot 91-1 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères;

(6) lot 606 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères;

(7) lot 2 451 936 of the cadastre of Québec, registration division of Chambly.

SCHEDULE B (Section 2)

(1) Lot 2 420 148 of the cadastre of Québec, registration division of Chambly;

(2) lot 2 420 883 of the cadastre of Québec, registration division of Chambly;

(3) lot 2 420 884 of the cadastre of Québec, registration division of Chambly;

(4) lot 2 420 887 of the cadastre of Québec, registration division of Chambly;

(5) lot 2 420 888 of the cadastre of Québec, registration division of Chambly;

(6) lot 2 420 890 of the cadastre of Québec, registration division of Chambly;

(7) lot 2 420 891 of the cadastre of Québec, registration division of Chambly;

(8) lot 2 451 934 of the cadastre of Québec, registration division of Chambly;

(9) lot 2 451 935 of the cadastre of Québec, registration division of Chambly;

(10) lot 2 451 936 of the cadastre of Québec, registration division of Chambly;

(11) lot 3 042 969 of the cadastre of Québec, registration division of Chambly;

(12) lot 3 042 970 of the cadastre of Québec, registration division of Chambly;

(13) lot 3 042 973 of the cadastre of Québec, registration division of Chambly;

(14) lot 3 042 974 of the cadastre of Québec, registration division of Chambly;

(15) lot 3 042 975 of the cadastre of Québec, registration division of Chambly;

(16) lot 3 042 976 of the cadastre of Québec, registration division of Chambly;

(17) lot 3 042 996 of the cadastre of Québec, registration division of Chambly;

(18) lot 3 042 997 of the cadastre of Québec, registration division of Chambly;

(19) lot 3 042 998 of the cadastre of Québec, registration division of Chambly;

(20) lot 3 042 999 of the cadastre of Québec, registration division of Chambly;

(21) lot 3 043 000 of the cadastre of Québec, registration division of Chambly;

(22) lot 3 043 004 of the cadastre of Québec, registration division of Chambly;

(23) lot 3 043 011 of the cadastre of Québec, registration division of Chambly;

(24) lot 3 043 012 of the cadastre of Québec, registration division of Chambly;

(25) lot 3 043 013 of the cadastre of Québec, registration division of Chambly;

(26) lot 3 043 014 of the cadastre of Québec, registration division of Chambly;

(27) lot 3 043 015 of the cadastre of Québec, registration division of Chambly;

(28) lot 3 043 016 of the cadastre of Québec, registration division of Chambly;

(29) lot 3 043 017 of the cadastre of Québec, registration division of Chambly;

(30) lot 3 043 018 of the cadastre of Québec, registration division of Chambly;

(31) lot 3 043 019 of the cadastre of Québec, registration division of Chambly;

(33) lot 3 043 021 of the cadastre of Québec, registration division of Chambly;

(34) lot 3 043 023 of the cadastre of Québec, registration division of Chambly;

(35) lot 3 043 024 of the cadastre of Québec, registration division of Chambly;

(36) lot 3 086 581 of the cadastre of Québec, registration division of Chambly;

(37) lot 86-1 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères;

(38) lot 87-1 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères;

(39) lot 88-1 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères;

(40) lot 89-1 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères;

(41) lot 91-1 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères;

(42) lot 606 of the cadastre of Paroisse de Sainte-Julie, registration division of Verchères.



FIRST SESSION

THIRTY-EIGHTH LEGISLATURE

Bill 219 (Private)

An Act respecting Investia Services Financiers inc.

Introduced 14 May 2008 Passed in principle 18 June 2008 Passed 18 June 2008 Assented to 20 June 2008

Québec Official Publisher 2008

Bill 219

(Private)

AN ACT RESPECTING INVESTIA SERVICES FINANCIERS INC.

AS Investia Services Financiers inc. ("the Company") is a legal person constituted on 5 December 1988 under Part IA of the Companies Act (R.S.Q., chapter C-38);

AS the Company is a wholly-owned subsidiary of Industrial Alliance Insurance and Financial Services Inc. ("Industrial Alliance");

AS the Company is a firm registered in the group savings plan brokerage and insurance of persons sectors with the Autorité des marchés financiers in accordance with the Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2);

AS the Company's head office is in the city of Québec, province of Québec, Canada;

AS the Company intends to increase its Canadian activities through acquisitions of companies constituted under the laws of a jurisdiction other than Québec;

AS the Companies Act does not allow a company to be continued under the laws of another jurisdiction;

As there is no legislation in Québec authorizing a company constituted under Part IA of the Companies Act to amalgamate with a company constituted under the laws of another jurisdiction;

AS the Company wishes to be continued under the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter C-44);

AS such continuance would allow all of the activities of any companies so acquired to be integrated within a single company having its head office in the city of Québec, province of Québec, Canada;

AS the directors of the Company and of Industrial Alliance, which is the Company's only shareholder, have adopted a resolution authorizing the Company to be continued under the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter C-44);

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Investia Services Financiers inc. ("the Company") is authorized to be continued under the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter C-44).

2. The Company ceases to be governed by the Companies Act (R.S.Q., chapter C-38) on the date specified on the certificate of continuance.

3. The Company has 180 days as of the date of coming into force of this Act to apply for continuance under the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter C-44).

4. This Act comes into force on 20 June 2008.

Coming into force of Acts

Gouvernement du Québec

O.C. 857-2008, 3 September 2008

An Act to again amend the Highway Safety Code and other legislative provisions (2008, c. 14) An Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, c. 40) Highway Safety Code (R.S.Q., c. C-24.2) — Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the Act to again amend the Highway Safety Code and other legislative provisions (2008, c. 14), the Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, c. 40) and the Highway Safety Code (R.S.Q., c. C-24.2)

WHEREAS the Act to again amend the Highway Safety Code and other legislative provisions (2008, c. 14) was assented to on 12 June 2008;

WHEREAS, under section 141 of the Act, the provisions of the Act come into force on the date or dates to be set by the Government, except paragraph 2 of section 1, paragraph 2 of section 2, sections 3, 4, 8, paragraph 1 of section 9, sections 10, 23, 24, 28, 30, 34 to 36, 38 to 40, 43, 45 to 47, paragraph 3 of section 54, sections 55 to 57, 59 to 71, 73 to 78, 81 to 85, paragraphs 2 to 4 of section 98, sections 88 to 90, 94, 96, paragraph 2 of section 98, sections 99, 102, 117, 120 to 123, 125, 132 to 135, 137 and 138 to 140, which came into force on 12 June 2008, and section 7, paragraph 1 of section 11, section 12, paragraphs 2 and 3 of section 49, paragraph 2 of section 50, paragraph 2 of section 51, section 52 and paragraph 2 of section 53, which came into force on 2 July 2008;

WHEREAS the Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, c. 40) was assented to on 21 December 2007;

WHEREAS, under section 106 of the Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, c. 40), the provisions of the Act come into force on the date or dates to be set by the Government, except sections 3, 4, 5, 79, 80, 81, 90, 91 and 104, which came into force on 21 December 2007, and sections 2, 58, 61, 62, 65, 89, 94 and 102, which came into force on 1 April 2008;

WHEREAS section 53 of the Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, c. 40) replaces section 332 of the Highway Safety Code (R.S.Q., c. C-24.2);

WHEREAS the Highway Safety Code (R.S.Q., c. C-24.2) was assented to on 18 December 1986;

WHEREAS, under section 676 of the Code, the provisions of the Code come into force on the dates fixed by the Government, except those of sections 618, 619, 624, 650, 660, 662, 663, and 672 to 676, which came into force on 18 December 1986, and any order made under that section 676 must indicate which provisions of the Highway Code (R.S.Q., c. C-24) or of the Highway Safety Code (R.S.Q., c. C-24.1) are replaced by the provisions of the Highway Safety Code (R.S.Q., c. C-24.2) brought into force by the order;

WHEREAS certain provisions of the Code came into force under Order in Council 861-87 dated 3 June 1987 amended by Order in Council 1028-87 dated 23 June 1987, and under Orders in Council 1750-87 dated 18 November 1987, 671-88 dated 4 May 1988, 812-88 dated 25 May 1988 and 1154-90 dated 8 August 1990;

WHEREAS it is expedient to set the date of coming into force of section 332 of the Highway Safety Code (R.S.Q., c. C-24.2);

WHEREAS it is expedient to set the date of coming into force of paragraph 1 of section 98 and section 118 of the Act to again amend the Highway Safety Code and other legislative provisions (2008, c. 14), and sections 41, 45 to 51, 53 to 57, 72, section 73 that relates to the first paragraph of section 597.1 of the Highway Safety Code (R.S.Q., c. C-24.2), sections 82, 83, 87, section 88, except ", except fines belonging to a municipality in accordance with an agreement under the second paragraph of section 597.1 of that Code" in paragraph 1 of section 12.39.1 of the Act respecting the Ministère des Transports (R.S.Q., c. M-28), and section 103 of the Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, c. 40);

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

THAT 3 September 2008 be set as the date of coming into force of section 332 of the Highway Safety Code (R.S.Q., c. C-24.2); THAT 3 September 2008 be set as the date of coming into force of paragraph 1 of section 98 and section 118 of the Act to again amend the Highway Safety Code and other legislative provisions (2008, c. 14), and sections 41, 45 to 51, 53 to 57, 72, section 73 that relates to the first paragraph of section 597.1 of the Highway Safety Code (R.S.Q., c. C-24.2), sections 82, 83, 87, section 88, except ", except fines belonging to a municipality in accordance with an agreement under the second paragraph of section 597.1 of that Code" in paragraph 1 of section 12.39.1 of the Act respecting the Ministère des Transports (R.S.Q., c. M-28), and section 103 of the Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, c. 40).

GÉRARD BIBEAU, Clerk of the Conseil exécutif

8937

Regulations and other acts

Gouvernement du Québec

O.C. 873-2008, 10 September 2008

Corrections to the English texts of the regulations made under Orders in Council 532-2008 and 533-2008 dated 28 May 2008

WHEREAS the Government made the Regulation respecting construction contracts of public bodies and revoking the Regulation respecting grants for the purposes of construction by Order in Council 532-2008 dated 28 May 2008;

WHEREAS section 48 of the English text of that Regulation is not consistent with the same section in the French text;

WHEREAS the Government made the Regulation respecting service contracts of public bodies and amending other regulatory provisions by Order in Council 533-2008 dated 28 May 2008;

WHEREAS sections 24, 28 and 40 of the English text of that Regulation are not consistent with the corresponding sections in the French text;

WHEREAS it is expedient to correct the aforementioned sections to ensure consistency between the French and English texts;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for Government Administration and Chair of the Conseil du trésor:

THAT the English text of the Regulation respecting construction contracts of public bodies and revoking the Regulation respecting grants for the purposes of construction, made by Order in Council 532-2008 dated 28 May 2008, be amended by replacing "change" in section 48 by "changes" after "the total value of the";

THAT the English text of the Regulation respecting service contracts of public bodies and amending other regulatory provisions, made by Order in Council 533-2008 dated 28 May 2008, be amended

— by replacing "may" in the first paragraph of section 24 by "must" after "a public body"; — by inserting ", where applicable," in subparagraph 3 of the third paragraph of section 28 after "quality score and";

— by replacing "delivery" in subparagraph 2 of the first paragraph of section 40 by "task".

GÉRARD BIBEAU, Clerk of the Conseil exécutif

8945

Gouvernement du Québec

Agreement

Election Act (R.S.Q., c. E-3.3)

AGREEMENT CONCERNING THE TESTING OF NEW METHODS OF VOTING

BETWEEN

MR. JEAN CHAREST, LEADER OF THE QUÉBEC LIBERAL PARTY, AN AUTHORIZED PARTY REPRESENTED IN THE NATIONAL ASSEMBLY

AND

MR. MARIO DUMONT, LEADER OF THE ACTION DÉMOCRATIQUE DU QUÉBEC / TEAM MARIO DUMONT, AN AUTHORIZED PARTY REPRESENTED IN THE NATIONAL ASSEMBLY

AND

MS. PAULINE MAROIS, LEADER OF THE PARTI QUÉBÉCOIS, AN AUTHORIZED PARTY REPRESENTED IN THE NATIONAL ASSEMBLY

AND

MR. MARCEL BLANCHET IN HIS CAPACITY AS THE CHIEF ELECTORAL OFFICER OF QUÉBEC

WHEREAS pursuant to section 310.1 of the Election Act, two officers assigned to the list of electors are appointed for every polling station by the returning officer on the recommendation of the candidates of authorized parties whose candidates came first and second during the previous election;

WHEREAS the officers assigned to the list of electors have the duty of providing information about electors who have voted;

WHEREAS since the creation of this position in 2001, difficulties have been encountered in every general election or by-election in recruiting officers assigned to the list of electors;

WHEREAS these difficulties have obliged the Chief Electoral Officer to use the special powers outlined in section 490 of the Election Act in order to stipulate that only one person can perform the duty of officer assigned to the list of electors or that if there is no officer, the poll clerk can also perform this function;

WHEREAS the Chief Electoral Officer would like to avail himself of section 489 of the Election Act in order to assess the impacts of performing the duty of officer assigned to the list of electors by the poll clerk during the by-election in the electoral division of Jean-Talon and of any other by-election ordered by government writ that should be held at the same date;

WHEREAS the recommendation of the Chief Electoral Officer has been accepted by the three leaders of authorized parties represented at the National Assembly;

WHEREAS section 489 of the Election Act states that when the recommendation of the Chief Electoral Officer is accepted by the party leaders, an agreement must be signed in this respect between the party leaders and the Chief Electoral Officer;

WHEREAS this agreement has force of law.

CONSEQUENTLY, THE PARTIES AGREE AS FOLLOWS:

1. PREAMBLE

The preamble to this agreement forms an integral part of this agreement.

2. PURPOSE OF THE AGREEMENT

The purpose of the present agreement is to have the duty of officer assigned to the list of electors performed by the polling clerk for every polling station during the by-election in the electoral division of Jean-Talon and of any other by-election ordered by government writ that should be held at the same date.

3. AMENDMENTS OF THE ELECTION ACT

3.1 Section 139 of the Election Act is amended by striking out the second paragraph;

3.2 Section 301.1 of the Act is amended by striking out the second paragraph;

3.3 Section 308 of the Act is amended by striking out "officers assigned to the list of electors, " in the first and second lines.

3.4 Section 310.1 of the Act is repealed.

3.5 Section 311 of the Act is amended by replacing ", poll clerk or officer assigned to the list of electors" in the fifth line by "or poll clerk".

3.6 Section 313 of the Act is amended by replacing ", poll clerks and officers assigned to the list of electors" in the first paragraph by "and poll clerks".

3.7 Section 315 of the Act is amended by adding the following subparagraph:

"(3) to inform the poll runners, in accordance with the directives of the chief electoral officer, as to the electors who have exercised their right to vote. ".

3.8 Section 315.1 of the Act is repealed.

3.9 Section 328 of the Act is amended by striking out ", the officers assigned to the list of electors" in the first paragraph.

3.10 Section 490 of the Act is replaced by the following section:

"490. If, during the election period, the chief electoral officer realizes that because of an error, emergency or an exceptional circumstance, a provision of the current Act is inadequate, the chief electoral officer may adapt the provision in order to achieve its object.

However, the chief electoral officer must inform the authorized parties represented in the National Assembly beforehand of the intended decision and must use all means necessary to inform the other authorized parties, candidates and electors concerned of the decision.

Within 30 days after polling day, the chief electoral officer must send the President or the Secretary General of the National Assembly a report on the decisions under this section. The President lays the report before the National Assembly within 30 days after receiving it or, if the Assembly is not sitting, within 30 days after resumption.".

4. AMENDMENTS OF THE ELECTION REGULATIONS

4.1 Division IV.2 of the Regulation respecting the determination of the candidates entitled to recommend certain election officers is repealed.

4.2 Section 2 of the Regulation respecting the tariff of remuneration and expenses of election officers is amended by striking out subparagraph 14.

4.3 Section 4 of the Voting Regulation is amended by striking out "the officers assigned to the list of electors,".

5. APPLICATION OF THE AGREEMENT

The Chief Electoral Officer, the returning officer of the electoral division of Jean-Talon and the returning officer of any other electoral division where a by-election will have been ordered at the same date as the one ordered in the electoral division of Jean-Talon are responsible for the application of the present agreement.

6. EVALUATION REPORT

Within 90 days following the date of the by-elections referred to in the present agreement, the Chief Electoral Officer shall transmit to the leaders of the political parties represented at the National Assembly, a report covering the following points:

- election preparations related to the present agreement;

— the advantages and disadvantages encountered in applying the present agreement;

- recommended amendments to the provisions of the Election Act, if any.

7. EFFECT OF THE AGREEMENT

The present agreement takes effect on the date on which the last signature is affixed on this agreement.

IN WITNESS WHEREOF, THE PARTIES HAVE SIGNED, IN FOUR COPIES,

In Québec, on 27 August 2008

JEAN CHAREST, Leader of the Québec Liberal Party

In Québec, on 22 August 2008

MARIO DUMONT, Leader of the Action démocratique du Québec / team Mario Dumont

In Québec, on 29 August 2008

PAULINE MAROIS, Leader of the Parti Québécois

In Québec, on 29 August 2008

MARCEL BLANCHET, Chief Electoral Officer of Québec

8940

M.O., 2008

Order number AM 2008-039 of the Minister of Natural Resources and Wildlife dated 29 August 2008

An Act respecting the conservation and development of wildlife. (R.S.Q., c. C-61.1)

CONCERNING the Regulation to amend the Regulation respecting hunting

THE MINISTER OF NATURAL RESOURCES AND WILDLIFE,

CONSIDERING sections 54.1 and 56 of the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1) which provide that the Minister may make regulations on the matters mentioned therein; CONSIDERING section 164 of the Act which provides that a regulation made under sections 54.1 and 56 of the Act is not subject to the publication requirements set out in section 8 of the Regulations Act (R.S.Q., c. R-18.1);

CONSIDERING the making of the Regulation respecting hunting by Minister's Order 99021 dated 27 July 1999 which prescribes, in particular, the conditions for the hunting of any animal or any animal of a class of animals;

CONSIDERING that it is expedient to amend certain provisions of the Regulation;

ORDERS AS FOLLOWS:

The Regulation to amend the Regulation respecting hunting, attached hereto, is hereby made.

Québec, 29 August 2008

JULIE BOULET, Minister of Natural Resources and Wildlife

Regulation to amend the Regulation respecting hunting^{*}

An Act respecting the conservation and development of wildlife

(R.S.Q., c. C-61.1, ss. 54.1 and 56)

1• The Regulation respecting hunting is amended in section 17 by replacing the fourth paragraph by the following:

"In areas 9 and 17 and in the Maison-de-Pierre Controlled Zone, only moose with antlers not less than 10 cm may be hunted. In the part of Area 22 shown on the plan in Schedule CXCVI, only moose with antlers not less than 10 cm and moose calves may be hunted.". **2.** Schedule II is amended

(1) by replacing "the southern part of Area 7 shown on the plan in Schedule CXXIV" in paragraph i of section 1 by "the southern part of Area 7 shown on the plan in Schedule CXXXIV";

(2) by replacing "the western part of Area 5 shown on the plan in Schedule XXXVII" in section 1.1 by "the western part of Area 5 shown on the plan in Schedule XXXVIII".

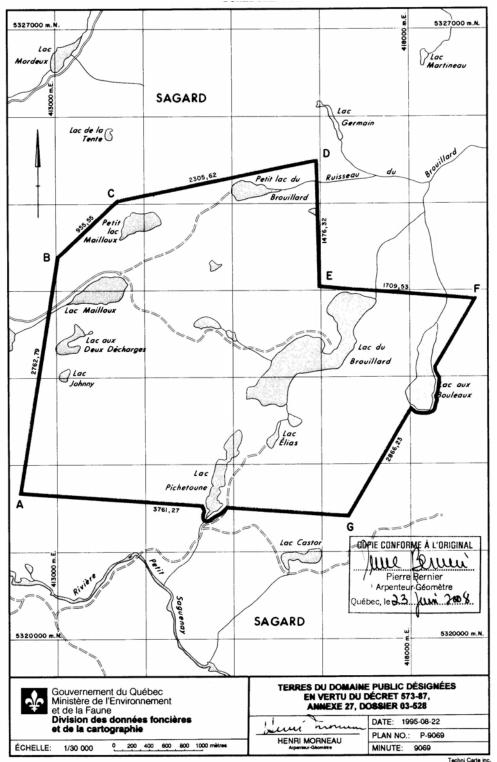
3. Schedule LIV is struck out.

4. Schedule LIX attached hereto is added after Schedule LVIII.

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

^{*} The Regulation respecting hunting, made by Minister's Order 99021 dated 27 July 1999 (1999, *G.O.* 2, 2451), was last amended by the regulations made by Minister's Order 2007-037 dated 20 December 2007 (2008, *G.O.* 2, 463), Minister's Order 2008-017 dated 27 March 2008 (2008, *G.O.* 2, 1149) and Minister's Order 2008-030 dated 31 May 2008 (2008, *G.O.* 2, 2462). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2008, updated to 1 March 2008.

Part 2



Draft Regulations

Draft Regulation

An Act respecting financial assistance for education expenses (R.S.Q., c. A-13.3)

Financial assistance for education expenses

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 financial assistance for education expenses, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation is to extend the full exemption period of a student who is a member of the reserve force serving on an operation, that is, the period during which the Minister of Education, Recreation and Sports must pay the interest owing on loans granted by financial institutions pursuant to the Act.

Further information may be obtained by contacting Daniel Simpson, Director, Direction de la planification des programmes et des systèmes administratifs, Aide financière aux études, Ministère de l'Éducation, du Loisir et du Sport, 1035, rue De La Chevrotière, 20^e étage, Québec (Québec) G1R 5A5; telephone: 418 643-6276.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Education, Recreation and Sports, 1035, rue De La Chevrotière, 16^e étage, Québec (Québec) G1R 5A5.

MICHELLE COURCHESNE, Minister of Education, Recreation and Sports

Regulation respecting financial assistance for education expenses*

An Act respecting financial assistance for education expenses (R.S.Q., c. A-13.3, s. 57)

1. Section 60 of the Regulation respecting financial assistance for education expenses is amended by adding the following paragraph after subparagraph 5 of the first paragraph:

"(6) the duration, up to 24 months, of the posting of a student who is a member of the reserve force serving on an operation.".

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

8939

Draft Regulation

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

Road vehicles

Towing and impounding charges 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 towing and impounding charges for road vehicles seized under section 209.1 or 209.2 of the Highway Safety Code, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation specifies that the rates set therein for the towing and impounding of seized road vehicles apply to every seizure under the Highway Safety Code.

^{*} The Regulation respecting financial assistance for education expenses, made by Order in Council 344-2004 dated 7 April 2004 (2004, *G.O.* 2, 1211), was last amended by the regulation made by Order in Council 698-2007 dated 22 August 2007 (2007, *G.O.* 2, 2395 A). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2008, updated to 1 March 2008.

The draft Regulation has an impact on vehicle owners who will be charged directly. The charges arise from the seizure of a vehicle as a result of a violation of the Highway Safety Code for which it is provided that the seizure is at the owner's expense. To date, study of the matter has shown no impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting André Létourneau, Société de l'assurance automobile du Québec, 333, boulevard Jean-Lesage, C-4-12, case postale 19600, Québec (Québec) G1K 8J6; telephone: 418 528-3239.

Any person wishing to comment on the draft Regulation is requested to submit written comments to the Minister of Transport, 700, boulevard René-Lévesque Est, 29° étage, Québec (Québec) G1R 5H1, within the 45-day period.

JULIE BOULET, Minister of Transport

Regulation to amend the Regulation respecting towing and impounding charges for road vehicles seized under section 209.1 or 209.2 of the Highway Safety Code^{*}

Highway Safety Code (R.S.Q., c. C-24.2, s. 621, 1st par., subpar. 50; 2008, c. 14, s. 86)

1. The Regulation respecting towing and impounding charges for road vehicles seized under section 209.1 or 209.2 of the Highway Safety Code is amended by replacing its title by the following:

"REGULATION RESPECTING TOWING AND IMPOUNDING CHARGES FOR SEIZED ROAD VEHICLES".

2. Section 1 is amended by striking out "section 209.1 or 209.2 of" in the first paragraph.

3. Section 2 is amended by striking out "section 209.1 or 209.2 of" in the first paragraph.

4. Section 4 is amended by striking out "section 209.1 or 209.2 of" in the part preceding paragraph 1.

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

8936

Draft Regulation

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

Certified management accountants — Code of ethics

— Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the "Regulation to amend the Code of ethics of certified management accountants", adopted by the Bureau of the Ordre des comptables en management accrédités du Québec, may be submitted to the Government for approval on the expiry of 45 days following this publication. The Government may approve the Regulation with or without amendment.

The object of the Regulation is to prescribe standards of independence for the practice of public accountancy by members of the Ordre des comptables en management accrédités du Québec who hold a public accountancy permit.

According to the Ordre des comptables en management accrédités du Québec, the Regulation will have no effect on businesses, including small and medium-sized businesses.

Further information may be obtained by contacting M^e Julie de Gongre at the Ordre des comptables en management accrédités du Québec, 715, rue du Square-Victoria, 3^e étage, Montréal (Québec) H2Y 2H7; phone: 514 849-1155 or 1 800 263-5390; fax: 514 849-9674; e-mail: j.degongre@cma-quebec.org

Any 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 Chair of the Office des professions du Québec, 800, place D'Youville, 10^e étage, Québec (Québec) G1R 5Z3. These comments will be forwarded

^{*} The Regulation respecting towing and impounding charges for road vehicles seized under section 209.1 or 209.2 of the Highway Safety Code, made by Order in Council 751-2008 dated 25 June 2008 (2008, *G.O.* 2, 2938), has not been amended.

by the Office to the minister responsible for the administration of legislation respecting the professions. They may also be forwarded to the professional order that adopted the regulation, as well as to the persons, departments and agencies concerned.

JEAN PAUL DUTRISAC, Chair of the Office des professions du Québec

Regulation to amend the Code of ethics of certified management accountants^{*}

Professional Code (R.S.Q., c. C-26, s. 87 and s. 94.1)

1• The Code of ethics of certified management accountants is amended by inserting the following section after section 34:

"34.1 A member must respect the standards of independence defined in the section Code of Ethics for Professional Accountants of the 2008 Handbook of International Auditing, Assurance, and Ethics Pronouncements, published by the International Federation of Accountants, and any subsequent amendments to those standards.".

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

8941

Draft Regulation

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

Certified management accountants — Compulsory continuing education for Québec certified management accountants who hold a public accountancy permit

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 concerning compulsory continuing education for Québec certified management accountants who hold a public accountancy permit", adopted by the Bureau of the Ordre des comptables en management accrédités du Québec, may be submitted to the Government for approval on the expiry of 45 days following this publication. The Government may approve the Regulation with or without amendment.

The object of the Regulation is to specify the continuing education activities that holders of a public accountancy permit must complete, the penalties for failing to complete such activities and, where applicable, the cases in which an exemption may be granted.

According to the Ordre des comptables en management accrédités du Québec, the Regulation will have no effect on businesses, including small and medium-sized businesses.

Further information may be obtained by contacting M^e Julie de Gongre at the Ordre des comptables en management accrédités du Québec, 715, rue du Square-Victoria, 3^e étage, Montréal (Québec) H2Y 2H7; phone: 514 849-1155 or 1 800 263-5390; fax: 514 849-9674; e-mail: j.degongre@cma-quebec.org

Any 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 Chair of the Office des professions du Québec, 800, place D'Youville, 10° étage, Québec (Québec) G1R 5Z3. These comments will be forwarded by the Office to the minister responsible for the administration of legislation respecting the professions. They may also be forwarded to the professional order that adopted the regulation, as well as to the persons, departments and agencies concerned.

JEAN PAUL DUTRISAC, Chair of the Office des professions du Québec

^{*} The last amendments to the Code of ethics of certified management accountants, approved by Order in Council 672-90 dated 16 May 1990 (1990, *G.O.* 2, 1447), were made by the regulation approved by Order in Council 829-2003 dated 20 August 2003 (2003, *G.O.* 2, 2706). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2008, updated to 1 March 2008.

Professional Code (R.S.Q., c. C-26, s. 187.10.2; 2007, c. 42, s. 3)

DIVISION I

CONTINUING EDUCATION

I. All members of the Ordre des comptables en management accrédités du Québec who hold a public accountancy permit, unless exempted under Division IV, must complete in every 3-year reference period at least 120 hours of continuing education activities, including a minimum of 20 hours per reference year. The 120 hours must cover audit engagements, review engagements and other activities relating to public accountancy.

The members must choose the continuing education activities from the activities in the program established by the Order, pursuant to section 4.

The continuing education activities may include:

(1) taking part in courses organized or offered by the Order, by other professional orders or by similar organizations;

(2) taking part in courses offered by an educational institution or by specialized institutions recognized by the Order;

(3) taking part in symposiums, congresses, seminars or conferences;

(4) taking part in structured training sessions or courses in the workplace;

(5) taking part in various structured training sessions, such as case studies as part of a technical study group;

(6) taking part in discussion groups and technical committees;

(7) acting as a speaker or trainer;

(8) drafting published articles or papers;

(9) taking part in research projects;

(10) engaging in a self-learning activity, for example reading articles (up to a maximum of 15 hours per reference year).

2. Every member to whom the Order issues a public accountancy permit after 1 August in a given year must, unless exempted pursuant to Division IV, start to complete continuing education hours on 1 April of the year following the date on which the permit is issued.

DIVISION II

FRAMEWORK FOR CONTINUING EDUCATION ACTIVITIES

3. Every continuing education activity must allow members to maintain, update, improve or extend the skills and knowledge required for the practice of public accountancy.

4. The Order shall establish the program of continuing education activities that must be followed by members holding a public accountancy permit. In particular, the Order shall

(1) fix the date on which the reference period referred to in the first paragraph of section 1 begins and ends;

(2) determine the continuing education activities which, in accordance with the first paragraph of section 1, form part of the program, along with the persons, bodies, educational institutions or specialized institutions that organize or offer the activities;

(3) assign a ratio for calculating the admissible duration of each activity as a contribution to the hours required pursuant to section 1, if it differs from the actual duration of the activity.

To determine the activities that form part of the program and, if applicable, the ratio for calculating the admissible duration of an activity, the Order shall consider the following criteria:

(1) the relevance of the activity;

(2) the competency and qualifications of the trainer, with respect to the subject of the activity;

(3) compliance with the continuing education objectives set out in this Regulation; (4) the fact that the objectives of the continuing education activity are measurable and verifiable.

DIVISION III MONITORING

5. Members shall send to the Order, no later than 30 days after the end of each reference year in a reference period, a duly completed continuing education report using the form supplied by the Order, along with the attestations required by this Regulation, if applicable. The continuing education report must indicate the continuing education activities completed during the reference year, the number of hours completed, or the fact that the member concerned has obtained an exemption under Division IV.

To determine whether a member has met the requirements of this Regulation, the Order may request any relevant and reliable document in addition to the continuing education report, such as supporting documents that identify the activities completed, state their duration and content, name the person who offered the activities and, where applicable, attest to the member's presence or result.

6. The successful completion of a continuing education activity or, if no evaluation is involved, presence at the activity, is the criterion used by the Order to recognize that a continuing education activity has been completed in order to meet the requirements of this Regulation.

However, where the activity does not involve an evaluation and if the member's presence was not required, the Order recognizes that a continuing education activity has been completed if the member states that he or she has acquired sufficient knowledge of the content to apply it professionally.

When the Order determines that a member's presence at continuing education activities is compulsory, presence may be monitored by any means that the Order establishes, such as a presence sheet signed by members.

7. The Order shall forward to members, no later than 180 days after the deadline for filing the report referred to in section 5, a notice specifying any continuing education activities that it does not recognize and the grounds for its decision.

8. A member may ask the committee set up by the Bureau to review the decision made by the Order. The request must be made in writing and submitted within 30 days of receiving the notice provided for in section 7.

The committee set up by the Bureau is formed of persons who were not involved in the decision for which a review is requested.

9. Members must keep the documents supporting the hours declared until 12 months after the end of the reference period.

DIVISION IV EXEMPTIONS

10. A member who has taken part, or intends to take part, in a continuing education activity that is not part of the program, is exempted from taking part in an activity in the program established by the Order if the content of the activity concerned is equivalent to the content of the program activity.

11. Members may obtain an exemption under section 10 by sending to the Order, in writing, a request for recognition of the activity concerned, either 30 days before the scheduled date of the activity or within 60 days of taking part in the activity.

In the latter case, the request must include an attestation of the member's presence at or successful completion of the activity or, where applicable, a record of the member's marks.

The request must be submitted with the following information:

(1) a description of the continuing education activity concerned;

(2) the duration of the activity;

(3) the number of hours of training required by the continuing education activity;

(4) the name and address of the person, organization or institution responsible for the activity;

(5) any other information considered relevant to the recognition of the continuing education activity.

12. Members who show that it is impossible for them to take part in the continuing education activities in the program established by the Order are exempted from taking part in those activities for a given reference period.

The fact that a member has been struck off the role or suspended or that the member's right to practice has been restricted by the committee on discipline, the Professions Tribunal or the Bureau does not make it impossible for the member to take part.

The duration of an exemption may not exceed 12 months, but it may be renewed.

13. A member may obtain an exemption under section 12 by applying in writing to the Order, stating the grounds justifying the exemption and including a medical report or asny other proof showing that it is impossible for the member to take part in any activity.

14. As soon as the situation making it impossible for a member referred to in the first paragraph of section 12 to take part in any activity, and for which the member has obtained an exemption, ceases, the member must notify the Order in writing and complete the obligations prescribed by this Regulation on the conditions determined by the Order.

DIVISION V

PENALTIES

15. The Order shall forward a notice to any member who fails to respect an obligation pertaining to continuing education, stating the obligation that the member has failed to respect, the time period within which the member may correct the failure, and the penalty to which the member is liable.

This time period may not be below 30 days or above 60 days, and begins to run from the date on which the notice is received.

Continuing education hours completed after such a failure may only apply to the reference period during which the failure occurred.

16. The Order shall send a final notice to any member who has not corrected a failure within the time period prescribed by the Order, requiring the member to comply within an additional time period of 15 days from the date on which the final notice is received.

17. When a member does not correct a failure within the time period prescribed pursuant to section 16, the Order shall suspend the member's public accountancy permit and inform the member of the suspension in writing.

18. The public accountancy permit shall remain suspended until the member concerned provides the Order with proof that he or she has met the requirements set out in the notice referred to in section 16, and until the suspension has been lifted by the Order.

SECTION VI FINAL PROVISION

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

8943

Draft Regulation

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

Certified management accountants — Public accountancy permit

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the "Regulation respecting the public accountancy permit of the Ordre des comptables en management accrédités du Québec", adopted by the Bureau of the Ordre des comptables en management accrédités du Québec, may be submitted to the Government for approval on the expiry of 45 days following this publication. The Government may approve the Regulation with or without amendment.

The object of the Regulation is to set standards for the issue and holding of a public accountancy permit applicable to the members of the Ordre des comptables en management accrédités du Québec.

According to the Ordre des comptables en management accrédités du Québec, the Regulation will allow businesses, including small and medium-sized businesses, to engage the services of a certified management accountant holding a public accountancy permit to audit their financial statements.

Further information may be obtained by contacting M^e Julie de Gongre at the Ordre des comptables en management accrédités du Québec, 715, rue du Square-Victoria, 3^e étage, Montréal (Québec) H2Y 2H7; phone: 514 849-1155 or 1 800 263-5390; fax: 514 849-9674; E-mail: j.degongre@cma-quebec.org

Any 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 Chair of the Office des professions du Québec, 800, place D'Youville, 10^e étage, Québec (Québec) G1R 5Z3. These comments will be forwarded by the Office to the minister responsible for the administration of legislation respecting the professions. They may also be forwarded to the professional order that adopted the regulation, as well as to the persons, departments and agencies concerned.

```
JEAN PAUL DUTRISAC,
Chair of the Office des
professions du Québec
```

Regulation respecting the public accountancy permit of the Ordre des comptables en management accrédités du Québec

Professional Code (R.S.Q., c. C-26, s. 187.10.2; 2007, c. 42, s. 3)

DIVISION I PUBLIC ACCOUNTANCY PERMIT

§1. General

1. The Bureau of the Ordre des comptables en management accrédités shall issue a public accountancy permit to a certified management accountant who:

(1) has successfully completed the post-certification public accountancy program of the Order or a program recognized as equivalent by the committee set up by the Bureau;

(2) has met the requirements of the training period in public accountancy or of a training period recognized as equivalent by the committee set up by the Bureau; and

(3) has passed the public accountancy examination of the Order or an examination recognized as equivalent by the committee set up by the Bureau.

2. A certified management accountant must meet the conditions set out in paragraphs 1, 2 and 3 of section 1 within five years from the date of obtaining authorization to start a training period in public accountancy, the date of first applying to take the public accountancy examination, or the date of obtaining an equivalence under paragraph 1, 2 or 3 of section 1, whichever is earliest.

§2. Post-certification public accountancy program

3. The post-certification program established by the Order shall consist of a training program at the university Master's level that is designed to provide certified management accountants with knowledge in the field of financial accounting, taxation and assurance to allow them to assimilate them and master their interrelations. The program shall also target the development of the skills needed to practice public accountancy.

§3. Training period in public accountancy

4. The training period in public accountancy shall enable certified management accountants to practice public accountancy in a structured environment in way that promotes the integrated use of the skills needed for the profession.

In addition, the training period shall facilitate the attainment of the following:

(1) the application and development of the theoretical knowledge of the post-certification public accountancy program and professional training;

(2) the practice and development of decision-making, leadership and administrative skills;

(3) the development of integrity and independent thinking;

(4) the development of the ability to identify and respond to clients' needs and critical situations;

(5) the improvement of interpersonal and professional skills.

5. The professional training period of a duration of 24 months shall consist of not less than 1250 hours of professional services rendered in the field of public accountancy, as follows:

(1) 625 hours in the audit of financial statements;

(2) 625 hours in the review of financial statements.

6. The training period shall be supervised by a training employer recognized by the Bureau on the basis of defined criteria that attest to the training employer's ability to instruct, guide, supervise and assess certified management accountants.

The training employer must be a certified management accountant who has practiced public accountancy for at least 5 years and has never been subject to a penalty imposed by the committee on discipline of the Order or by the Professions Tribunal.

7. The training period must be authorized by the Order. It may begin as soon as the certified management accountant has obtained authorization.

Any change to a training period project must be authorized by the Order.

8. Within 30 days from the date on which the training period ends, the certified management accountant must send to the Order a report completed and signed by the training employer. The report must specify whether or not the certified management accountant has attained the objectives set out in section 4, acquired the skills needed to practice public accountancy, and completed the hours required for the training period.

The report on the training period must be countersigned by the certified management accountant who completed the training period.

9. The Order shall study the report on the training period of the certified management accountant and make its recommendation to the committee set up by the Bureau.

At the first meeting of the committee following the date of receipt of the Order's recommendation, the committee shall decide whether or not the candidate has met the training period requirements and, within 30 days of that decision, inform the certified management accountant in writing whether the requirements have been met.

Where a candidate has not met the training period requirements, the committee shall inform the certified management accountant of the elements that must be completed in order to meet the requirements.

§4. Public accountancy examination

10. The public accountancy examination in the fields of financial accounting, taxation and assurance shall determine the degree to which certified management accountants have mastered and assimilated the knowledge acquired during the post-certification public accountancy program, as well as their ability to evaluate, analyse, handle, and synthesize information and effectively communicate that information.

Certified management accountants may sit for the examination if they:

(1) show that they have successfully completed the post-certification public accountancy program or a program recognized as equivalent by the committee set up by the Bureau; and

(2) have completed an application for the public accountancy examination.

11. Each year, the Bureau of the Order shall set the dates for the public accountancy examination and shall determine where the examination will be held.

12. The pass mark for the public accountancy examination is 60%. Certified management accountants who fail to obtain the pass mark must retake the public accountancy examination. They are entitled to retake the examination twice.

13. A certified management accountant wishing to have the mark obtained on an examination reviewed shall apply to the committee set up by the Bureau in writing within 21 days after the results are released.

The committee has 60 days from the date of receipt of the application for review to make its decision. The mark given after the review is final.

14. Registering for the public accountancy examination under false pretences or through the submission of false documents, and copying or participating in copying during the examination, shall entail failure.

DIVISION II

PROCEDURE FOR THE RECOGNITION OF AN EQUIVALENCE

15. A certified management accountant wishing to obtain an equivalence under paragraph 1, 2 or 3 of section 1 must apply to the secretary of the Order and submit any relevant documents.

Documents written in a language other than French or English must be accompanied by a translation into either English or French.

16. The secretary shall forward an application for an equivalence from a certified management accountant to the committee set up by the Bureau.

17. The certified management accountant shall receive, by registered mail, a copy of the committee's decision within 30 days of the date of the decision.

18. A certified management accountant who is informed of a decision by the committee not to recognize an equivalence may request a review by the administrative committee by submitting an application in writing to the secretary of the Order within 30 days of receiving the decision. The application may include written representations to the administrative committee.

The administrative committee shall be made up of persons who are not members of the committee set up by the Bureau.

The administrative committee shall have 60 days from the date of receipt of the application for review to make its decision.

19. The administrative committee's decision is final and shall be sent to the certified management accountant by registered mail within 30 days of the date of the decision.

DIVISION III

CONDITION FOR HOLDING A PUBLIC ACCOUNTANCY PERMIT

20. Certified management accountants who hold a public accountancy permit must send proof to the Order, no later than 1 January each year, that they have insurance for any liability they may incur as a result of faults or negligence committed in the practice of public accountancy.

DIVISION IV

TRANSITIONAL AND FINAL PROVISION

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

8942

Draft Regulation

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

Chartered Accountants — Mandatory continuing education for Quebec chartered accountants who practice public accountancy

Notice is hereby given in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) that the Regulation respecting mandatory continuing education for Quebec chartered accountants who practice public accountancy, which has been adopted by the Bureau of the Ordre des comptables agréés du Québec, may be submitted to the government, which may approve it with or without amendment upon the expiry of 45 days following this publication.

The purpose of this Regulation is to set out the continuing education activities in which chartered accountants who practice public accountancy are required to take part, the penalties resulting from a failure to take part in the activities and, where applicable, the cases in which a member may be exempted.

According to the Ordre des comptables agréés du Québec, this Regulation has no impact on enterprises, including SMEs.

Further information may be obtained by contacting M^{tre} Christiane Brizard of the Ordre des comptables agréés du Québec, 680, rue Sherbrooke ouest, 18^e étage, Montréal, Quebec H3A 2S3; telephone: 514 288 3256 or 1 800 363 4688; fax: 514 843 8375; e-mail: www.ocaq.qc.ca

Any interested person having comments to make is asked to send them, before the expiry of the 45-day period, to the Chair of the Office des professions du Québec, 800, place D'Youville, 10^e étage, Québec (Québec) G1R 5Z3. These comments will be forwarded by the Office to the Minister responsible for the administration of legislation respecting the professions. They may also be forwarded to the professional order that adopted the regulation, as well as to the persons, departments and agencies concerned.

JEAN PAUL DUTRISAC, Chair of the Office des professions du Québec

Regulation respecting mandatory continuing education for Quebec chartered accountants who practice public accountancy

Professional Code (R.S.Q. c-26; 2007, c. 42, s.187.10.2, s. 3)

DIVISION I

CONTINUING EDUCATION

1. Members who practice public accountancy shall devote at least 60 hours per three-year reference period to continuing education activities in financial reporting and updates of generally accepted audit and review standards, with a minimum of 15 hours in each reference year.

2. A person who registers on the Ordre's Membership Roll after September 1 of a given year shall, unless exempt pursuant to Division IV, accumulate a minimum of 2 hours per month, whether the month is a full month or not, by the end of the current reference year. Such person shall accumulate at least 15 hours in the areas referred to in section 1 per full reference year.

3. Members shall choose continuing education activities that are best suited to their needs from among those included in the program prepared by the Ordre in accordance with section 5.

Continuing education activities shall include:

1) courses offered or organized by the Ordre, the Canadian Institute of Chartered Accountants, other professional orders, or similar organizations;

2) courses offered by educational or specialized institutions recognized by the Ordre;

3) formal courses or continuing education activities offered in the workplace;

4) symposiums, seminars or conferences with a prevalence of technical or educational content;

5) various formal training sessions, particularly case studies within technical study groups;

6) distance learning activities;

7) participation in discussion groups and on technical committees;

8) acting as a lecturer, instructor or preparer for activities contemplated in paragraphs 1 to 7;

9) authorship of published professional articles;

10) participation in research projects.

However, as part of the 60 hours to be accumulated in a given reference period, the Bureau may impose on members who practice public accountancy a specific activity listed in the program of continuing education activities contemplated in section 5.

DIVISION II

FRAMEWORK FOR CONTINUING EDUCATION ACTIVITIES

4. A continuing education activity must allow members to maintain, update, improve or enhance their skills or professional, technological or ethical knowledge related to the practice of the profession of public accountancy.

5. The Ordre shall establish the program of continuing education activities to be followed by the membership as a whole or a class of members. In particular, the Ordre shall:

1) set the start and end date of the reference period contemplated in section 1 for the membership as a whole or each class of members;

2) determine which continuing education activities in the areas described in section 1 will be included in the program and, where applicable, the persons, organizations and educational or specialized institutions that may organize or offer them;

3) determine, as appropriate, the activities it will impose under paragraph 4 of section 3;

4) establish, where appropriate, criteria for calculating the number of required hours under section 1, where that number differs from the actual duration of the activity.

When determining the activities that will be included in the program and, where appropriate, establishing the criteria for calculating the number of qualifying hours for an activity, the Ordre shall take into consideration:

1) the relationship between the activity and the practice of public accountancy;

2) the competence and qualifications of the instructor in relation to the subject matter;

3) the relevance of the instruction content;

4) the relationship between instruction content and the requirements set out in section 3;

5) compliance with the continuing education objectives set out in this Regulation;

6) the fact that the instruction objectives are measurable and verifiable.

DIVISION III

VERIFICATION

6. Members shall submit to the Ordre, no later than 30 days after the end of each reference year within a reference period, a duly completed continuing education activity report using the form provided by the Ordre, together with any attestations prescribed by regulation. The report shall indicate the continuing education activities engaged in during the reference year, their appropriateness in relation to the conditions provided for under section 1 and the objectives set out in sections 3 and 4, the number of hours completed or whether the member has been exempted pursuant to Division IV.

To determine whether a member has met the requirements of this Regulation, the Ordre may require relevant and reliable supporting documents in addition to the continuing education activity report, including receipts identifying the activities engaged in, their duration and content, the organization and/or person offering the activity and, if applicable, a certificate of participation or an attestation of results obtained.

7. Successful completion of the continuing education activity or, if there is no evaluation, the member's attendance, are the criteria by which the Ordre recognizes that members have engaged in a continuing education activity for purposes of meeting the requirements of this Regulation.

However, where the activity is not evaluated and attendance is not required, the Ordre shall recognize that members have engaged in a continuing education activity if the members attest to having acquired sufficient knowledge of the activity's content to adequately carry on their professional activities.

Where the Ordre has identified continuing education activities that members are required to attend, their attendance may be verified by any means established by the Ordre, such as an attendance sheet signed by the member.

8. The Ordre shall send a notice to the member specifying the continuing education activities it does not recognize and the reasons for refusing them no later than 180 days following the date specified for submitting the report provided for in section 6.

9. Members may request a review of the Ordre's decision by submitting a written application within 30 days of receipt of the notice provided for in section 8.

10. Members shall keep the documents in support of their reported hours for 12 months following the end of the reference period.

DIVISION IV EXEMPTION

11. Members who have attended or intend to attend a continuing education activity that is not listed in the program adopted by the Ordre are exempted, for a given reference period, from having to attend a continuing education activity provided for in this program as long as the content of the unlisted activity is equivalent to that of an activity listed in the program.

12. Members may be exempted pursuant to section 11 if they submit a written request for recognition of the unlisted activity to the Ordre at least 30 days before the scheduled date of the activity or within 60 days of having attended such activity, as the case may be.

The request shall be accompanied by an attestation of the member's attendance or of successful completion or, if applicable, by the transcript of results. The request for recognition shall include:

1) a description of the continuing education activity;

2) the duration of the activity;

3) the number of hours requested for the activity;

4) the name and address of the person, organization or institution offering the activity;

5) any other information deemed relevant for recognition purposes.

13. Members may be exempted from having to attend continuing education activities for one reference year in a given reference period if they can demonstrate that they are unable to attend due to overwhelming circumstances.

The fact that the Committee on Discipline, the Professions Tribunal, or the Bureau has suspended or imposed limitations on a member's right to engage in professional activities, or struck a member off the Roll, does not constitute overwhelming circumstances. Exemptions are not to exceed 12 months and are renewable.

14. Members may obtain an exemption pursuant to section 13 by completing the Ordre's form and providing:

1) the reasons for the exemption request;

2) a doctor's note or any other evidence attesting to the overwhelming circumstances.

15. As soon as the overwhelming circumstances giving rise to an exemption under section 13 have been resolved, the member shall advise the Ordre in writing and satisfy the obligations provided for in this Regulation, under the terms and conditions set by the Ordre.

DIVISION V

PENALTIES

16. The Ordre shall send a notice to members who fail to comply with the continuing education requirement setting out the unfulfilled obligations, the penalties members face and the timeframe allowed for remedial action, which cannot be less than 30 days or more than 60 days and begins with the receipt or service of the notice.

Continuing education hours completed after receiving a default notice may only be credited to the reference period during which the member was in default.

17. The Ordre shall send a final notice to members who fail to remedy the situation before the deadline determined by the Ordre, specifying that they have an additional 15 days from the date of receipt of the final notice to comply.

18. The Ordre shall suspend or limit the right to engage in professional activities or strike off the Roll those members who have not remedied the default contemplated in section 17 before the deadline set out therein.

The Ordre shall notify members in writing of the penalty imposed.

19. The suspension or limitation of the right to engage in professional activities, or the striking off the Roll of the Ordre shall remain in effect until the person provides evidence to the Ordre that the requirements listed in the default notice provided for in sections 16 and 17 have been met and the penalty is waived by the Ordre.

DIVISION VI FINAL PROVISION

20. This Regulation shall come into force on the fifteenth day following its publication in the *Gazette* officielle du Québec.

8944

Index

Abbreviations: A: Abrogated, N: New, M: Modified

	Page	Comments
Agreement concerning the testing of new methods of voting (Election Act, R.S.Q., c. E-3.3)	4617	Ν
Certified management accountants — Code of ethics	4624	Draft
Certified management accountants — Compulsory continuing education for holding a public accountancy permit	4625	Draft
Certified management accountants — Public accountancy permit (Professional Code, R.S.Q., c. C-26)	4628	Draft
Chartered accountants — Mandatory continuing education who practice public accountancy	4631	Draft
Conservation and development of wildlife, An Act respecting the — Hunting	4619	М
Corrections to the English texts of the regulations made under Orders in Council 532-2008 and 533-2008 dated 28 May 2008	4617	Ν
Election Act — Agreement concerning the testing of new methods of voting (R.S.Q., c. E-3.3)	4617	Ν
Financial assistance for education expenses	4623	Draft
Financial assistance for education expenses, An Act respecting — Financial assistance for education expenses	4623	Draft
Highway Safety Code — Coming in to force of certain provisions (R.S.Q., c. C-24.2)	4615	
Highway Safety Code — Road vehicles — Towing and impounding charges (R.S.Q., c. C-24.2)	4623	Draft
Highway Safety Code and other legislative provisions, An Act to again amend the — Coming in to force of certain provisions	4615	
Highway Safety Code and the Regulation respecting demerit points, An Act to amend the — Coming in to force of certain provisions	4615	
Hunting	4619	М
Investia Services Financiers inc., An Act respecting	4611	
Professional Code — Certified management accountants — Code of ethics (R.S.Q., c. C-26)	4624	Draft

Professional Code — Certified management accountants — Compulsory continuing education for holding a public accountancy permit	4625	Draft
Professional Code — Certified management accountants — Public accountancy permit	4628	Draft
Professional Code — Chartered accountants — Mandatory continuing education who practice public accountancy	4631	Draft
Road vehicles — Towing and impounding charges	4623	Draft
Ville de Huntingdon, An Act respecting	4597	
Ville de Saint-Bruno-de-Montarville, An Act respecting	4603	