

**Gazette**  
officielle

**DU**  
**Québec**

**Part**

**2**

**No. 40**

7 October 2009

**Laws and Regulations**

Volume 141

**Summary**

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Acts 2009

Regulations and other Acts

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Bibliothèque nationale du Québec  
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### Contents

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- (2) proclamations of Acts;
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**PROVINCE OF QUÉBEC**

1ST SESSION

39TH LEGISLATURE

QUÉBEC, 21 SEPTEMBER 2009

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## OFFICE OF THE LIEUTENANT-GOVERNOR

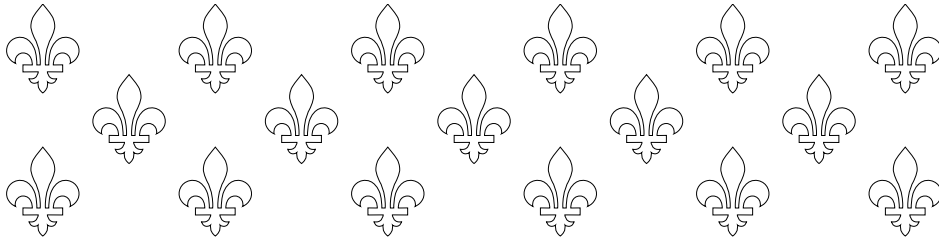
*Québec, 21 September 2009*

This day, at forty-one minutes past ten o'clock in the morning, His Excellency the Lieutenant-Governor was pleased to sanction the following bill:

- 40 An Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform

To this bill the Royal assent was affixed by His Excellency the Lieutenant-Governor.





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# NATIONAL ASSEMBLY

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FIRST SESSION

THIRTY-NINTH LEGISLATURE

Bill 40  
(2009, chapter 38)

**An Act to amend the Balanced Budget  
Act and various legislative provisions  
concerning the implementation of the  
accounting reform**

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**Introduced 13 May 2009  
Passed in principle 10 June 2009  
Passed 18 September 2009  
Assented to 21 September 2009**

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**Québec Official Publisher  
2009**

## EXPLANATORY NOTES

*This Act amends the Balanced Budget Act and repeals the Act to establish a budgetary surplus reserve fund in order to create a stabilization reserve fund that will facilitate the Government's multi-year budget planning. It provides that the reserve fund is to be used to maintain a balanced budget and establishes rules for calculating the budgetary balance for a fiscal year.*

*The Act allows the Government to use the stabilization reserve fund to pay certain sums into the Generations Fund. It provides that the accumulated surplus is zero at 1 April 2006. It specifies the amount of the surplus appropriated to the stabilization reserve fund since 24 May 2007.*

*The Act suspends temporarily the effect of certain provisions of the Balanced Budget Act and enables the Minister to present objectives for decreasing budgetary deficits. It establishes the manner in which the Minister is to account for the achievement of those objectives.*

*The Act provides for the implementation of the accounting reform with respect to the full consolidation of financial information from bodies in the health and social services network and the education network with that of the Government. The Act includes provisions that enable the Minister to collect the information needed for the preparation of the Government's public accounts and financial forecasts.*

*In addition, the Act enables the Minister of Finance to enter into certain transactions to foster the sound and efficient management of a body's financial business. It provides for the establishment of accounting policies applicable to certain bodies.*

*The Act also modifies the rules concerning the publication of public accounts and their tabling in the National Assembly.*

*It also includes provisions to avoid any negative impact on the Government's budget estimates caused by changes to a body's budget.*

*Lastly, the Act includes consequential and transitional provisions.*



**LEGISLATION AMENDED BY THIS ACT:**

- Financial Administration Act (R.S.Q., chapter A-6.001);
- Public Administration Act (R.S.Q., chapter A-6.01);
- General and Vocational Colleges Act (R.S.Q., chapter C-29);
- Balanced Budget Act (R.S.Q., chapter E-12.00001);
- Education Act (R.S.Q., chapter I-13.3);
- Act respecting the Ministère des Finances (R.S.Q., chapter M-24.01);
- Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1);
- Act respecting the Université du Québec (R.S.Q., chapter U-1).

**LEGISLATION REPEALED BY THIS ACT:**

- Act to establish a budgetary surplus reserve fund (R.S.Q., chapter R-25.1).



## Bill 40

### AN ACT TO AMEND THE BALANCED BUDGET ACT AND VARIOUS LEGISLATIVE PROVISIONS CONCERNING THE IMPLEMENTATION OF THE ACCOUNTING REFORM

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### BALANCED BUDGET ACT

**1.** Section 2 of the Balanced Budget Act (R.S.Q., chapter E-12.00001) is replaced by the following sections:

**“2.** The budget balance for a fiscal year is the difference between the revenue and the expenditure established in accordance with the Government’s accounting policies.

It does not include

(1) the revenue or the expenditure recorded in the Generations Fund established by the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1);

(2) the amounts relating to the application by a government enterprise of a new Canadian Institute of Chartered Accountants standard during a period prior to the changeover date proposed by the Institute.

**“2.1.** The budget balance for a fiscal year is determined taking into account the accounting entries made directly in the accumulated deficit figures appearing in the Government’s financial statements, if they are a consequence of the retroactive effect, from a date subsequent to 31 March 2006, of the correction of an error or change made during that fiscal year to the accounting policies of the Government or one of its enterprises.

However, the budget balance does not include the accounting entries made directly in the accumulated deficit figures because of

(1) the retroactive effect of a new Canadian Institute of Chartered Accountants standard, for the years preceding the changeover year proposed by the Institute; or

(2) the accounting changes resulting from the 2006-2007 accounting reform and appearing in the public accounts.”

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

**“5.1.** A stabilization reserve fund is established to facilitate the Government’s multi-year budget planning and the subsidiary payment of sums into the Generations Fund in accordance with the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1).

**“5.2.** The sums corresponding to the surplus for each fiscal year are appropriated to the stabilization reserve fund.

A surplus is the amount of a budget balance that is greater than zero.

**“5.3.** The stabilization reserve fund is used to maintain a balanced budget; its balance is reduced by the amount needed to achieve that objective.

**“5.4.** The balance of the stabilization reserve fund is reduced by the sums paid into the Generations Fund under section 4.1 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1).

**“5.5.** The balance of the stabilization reserve fund is adjusted on the basis of the recorded financial results for a fiscal year.

The balance of the stabilization reserve fund may not be a negative amount.”

**3.** The Act is amended by inserting the following sections after section 6:

**“6.1.** The Government incurs a budgetary deficit if it has a budgetary balance that remains negative even after being increased by the entire balance of the stabilization reserve fund.

**“6.2.** The Government achieves a balanced budget if the budgetary balance is zero or positive.”

**4.** Section 7 of the Act is amended by replacing “9” by “10”.

**5.** The Act is amended by inserting the following sections after section 7:

**“7.1.** Sections 6 and 7, which prohibit an actual or estimated budgetary deficit, do not apply from 19 March 2009 until the end of the period determined by the Minister under section 7.2.

Sections 8 and 10 to 13, which provide measures to offset overruns, do not apply from 19 March 2009 until the first day of the period determined by the Minister under section 7.2.

**“7.2.** In order to achieve a balanced budget, the Minister shall present, in a Budget Speech not later than the Budget Speech for the fiscal year 2011-2012, objectives for decreasing budgetary deficits for each of the fiscal years in the period the Minister determines.

The objectives are to apply from the first day of the fiscal year of the budget in which they are presented.

**“7.3.** For the fiscal year 2013-2014, the revenue and expenditures established in accordance with the Government’s accounting policies must be balanced.

For that fiscal year, only the deficit recorded in the Government’s financial statements must be offset as if it were an overrun under section 7.5.

**“7.4.** The Minister shall report to the National Assembly on the achievement of the objectives for decreasing budgetary deficits in the Budget Speech for the fiscal year following each of the fiscal years for which such an objective is established.

**“7.5.** An overrun is a budgetary deficit or, if applicable, the sums lacking for the achievement of the budgetary deficit objective for a fiscal year in the period determined by the Minister under section 7.2.

However, if an offsetting financial plan is applied, only the sums lacking for the achievement of the budgetary objectives set out in that plan constitute an overrun.”

**6.** Section 8 of the Act is amended by adding the following paragraph at the end:

“If the overrun is recorded for a fiscal year in the period determined by the Minister under section 7.2, the Government, in order to offset that overrun, must achieve the budgetary deficit objective for the subsequent fiscal year or, if applicable, the balanced budget objective, adjusted by the amount of that overrun.”

**7.** Section 9 of the Act is repealed.

**8.** Section 13 of the Act is amended by replacing “must achieve an equivalent surplus in the next fiscal year” by “; in order to offset that overrun, must achieve the budgetary objective set for the subsequent fiscal year, adjusted by the amount of that overrun”.

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

“**14.** No sum corresponding to a surplus may be appropriated to the stabilization reserve fund if achieving that surplus is necessary to offset an overrun.”

**10.** Section 15 of the Act is amended by replacing the first paragraph by the following paragraph:

“**15.** The Minister shall report to the National Assembly, in the Budget Speech, on

(1) the objectives of this Act, their achievement and any variance recorded; and

(2) the operations of the stabilization reserve fund.”

#### FINANCIAL ADMINISTRATION ACT

**11.** Section 16 of the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting “the financial business of a body within the meaning of paragraph 2 of section 77,” after “consolidated revenue fund,” at the beginning of the first paragraph.

**12.** Section 87 of the Act is replaced by the following section:

“**87.** The Minister shall table the public accounts in the National Assembly not later than 31 December following the close of the fiscal year.

If the Assembly is not sitting, the Minister may distribute the public accounts by any means the Minister deems appropriate before their tabling in the Assembly; in such case, the Minister shall table the public accounts in the Assembly within 15 days of resumption.”

**13.** Section 89 of the Act is amended by replacing “or for a government enterprise” in the first paragraph by “, a government enterprise or a body, other than a government body, designated by the Minister of Finance”.

**14.** Section 90 of the Act is replaced by the following section:

“**90.** The minister responsible for a body or an enterprise referred to in section 89 shall forward to the Minister of Finance any budget or budget estimates that Minister requests.

Any amendment made to those documents in the course of a fiscal year that may have an impact on the Government’s financial forecasts must be forwarded immediately to the Minister of Finance.

If the Minister of Finance deems, after consultation with the chair of the Conseil du trésor, that such an amendment has a negative impact on the Government's financial forecasts, the minister responsible for the body or the enterprise shall, with the Government's approval, draw up and implement measures to remedy the situation."

#### PUBLIC ADMINISTRATION ACT

**15.** Section 73 of the Public Administration Act (R.S.Q., chapter A-6.01) is amended by adding the following paragraph at the end:

"The Conseil du trésor may also adopt accounting policies for any body designated under section 89 of the Financial Administration Act (chapter A-6.001). The minister responsible for the body shall see to the application of the accounting policies."

#### GENERAL AND VOCATIONAL COLLEGES ACT

**16.** Section 26.1 of the General and Vocational Colleges Act (R.S.Q., chapter C-29) is amended by adding the following sentence at the end of the first paragraph: "The college must also adopt and forward to the Minister any budget estimates the Minister requests."

**17.** Section 60 of the Act is amended by adding the following sentence at the end of the first paragraph: "The governing board shall forward to the regional college any other budget estimates the college requests."

#### EDUCATION ACT

**18.** Section 277 of the Education Act (R.S.Q., chapter I-13.3) is amended by adding the following sentence at the end of the first paragraph: "The school board shall also adopt and transmit to the Minister any budget estimates the Minister requests."

**19.** Section 280 of the Act is repealed.

**20.** Section 445 of the Act is amended by inserting the following sentence after the first sentence: "The Comité shall also adopt and transmit to the Minister any budget estimates the Minister requests."

#### ACT RESPECTING THE MINISTÈRE DES FINANCES

**21.** Section 4 of the Act respecting the Ministère des Finances (R.S.Q., chapter M-24.01) is amended by inserting ", including those designated under section 89 of the Financial Administration Act (chapter A-6.001)" after "departments and bodies" in paragraph 8.

**22.** Section 22 of the Act is amended by replacing “of the government departments, bodies and enterprises” in the first paragraph by “of the government departments, bodies and enterprises referred to in section 21 and the bodies designated under section 89 of the Financial Administration Act (chapter A-6.001)”.

#### ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

**23.** Section 3 of the Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1) is amended by inserting the following subparagraph after subparagraph 5 of the first paragraph:

“(5.1) the sums paid into it under sections 4 and 4.1;”.

**24.** The Act is amended by inserting the following section after section 4:

“**4.1.** Subject to section 6 of the Balanced Budget Act (chapter E-12.00001), the Government may, on the conditions it determines and on the recommendation of the Minister, use the stabilization reserve fund established by that Act to pay sums into the Fund. The sums are taken out of the consolidated revenue fund.”

#### ACT TO ESTABLISH A BUDGETARY SURPLUS RESERVE FUND

**25.** The Act to establish a budgetary surplus reserve fund (R.S.Q., chapter R-25.1) is repealed.

#### ACT RESPECTING THE UNIVERSITÉ DU QUÉBEC

**26.** Section 23 of the Act respecting the Université du Québec (R.S.Q., chapter U-1) is amended by replacing the last sentence by the following sentence: “The University shall transmit to the Minister any budgetary estimates or five-year investment plans for the University, constituent universities, research institutes or superior schools requested by the Minister.”

**27.** The Act is amended by inserting the following section after section 23:

“**23.1.** The University shall transmit interim reports on its financial position to the Minister, on the dates and in the form the Minister determines; the reports are to contain those of the constituent universities, research institutes and superior schools.”

**28.** Section 44 of the Act is amended by replacing the second sentence by the following sentence: “Constituent universities must submit to the Université du Québec any budgetary estimates and five-year investment plans requested by the Board of Governors.”



**29.** The Act is amended by inserting the following section after section 44:

“**44.1.** Every constituent university shall submit interim reports on its financial position to the Université du Québec, on the dates and in the form determined by the Board of Governors. The reports of a constituent university form part of the reports of the Université du Québec.”

#### MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

**30.** On the joint recommendation of the Minister of Finance and the chair of the Conseil du trésor, the Government may

(1) for the fiscal year 2009-2010, take out of the consolidated revenue fund a sum of \$6,645,000,000 to cover, on the conditions it determines, the payment of the expenditure entered in the net debt at 1 April 2008 and appearing in Schedule I and the sums needed, in the course of that fiscal year and the subsequent fiscal years, to cover any revision of that expenditure;

(2) establish each year and on the conditions it determines the extent to which the balance of the appropriations referred to in paragraph 1 will not lapse.

**31.** The accrued amount of the surplus referred to in the Balanced Budget Act (R.S.Q., chapter E-12.00001) is set at zero at 1 April 2006.

**32.** The surplus appropriated to the budgetary reserve fund established by the Act to establish a budgetary surplus reserve fund (R.S.Q., chapter R-25.1) in the budget speeches of 24 May 2007, 13 March 2008 and 19 March 2009, in the amount of \$2,501,000,000, is deemed appropriated to the stabilization reserve fund by section 5.2 of the Balanced Budget Act, as amended by this Act.

In addition, a sum of \$109,000,000, corresponding to the difference between the surplus recorded and the surplus anticipated for the fiscal year 2006-2007, is appropriated to the stabilization reserve fund.

The same applies to the revenue earned on the sums referred to in the first paragraph.

**33.** The sums taken out of the consolidated revenue fund and paid into the Generations Fund before 21 September 2009 that reduced the balance of the budgetary reserve fund established by the Act to establish a budgetary surplus reserve fund are deemed to have been paid into the Generations Fund in accordance with section 4.1 of the Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1), enacted by section 24 of this Act.

**34.** Sections 1 to 4, 6, 8, 25 and 31 have effect from 1 April 2006. Sections 23 and 24 have effect from 1 January 2007.

**35.** This Act comes into force on 21 September 2009.

## SCHEDULE I

*(Section 30)*

EXPENDITURE ENTERED IN THE NET DEBT ON 1 APRIL 2008

## EDUCATION, RECREATION AND SPORTS

## PROGRAM 4

Pre-school, primary and secondary education	2,262,000,000.00
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## PROGRAM 5

Higher education	631,000,000.00
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	2,893,000,000.00

## HEALTH AND SOCIAL SERVICES

## PROGRAM 2

Regional operations	3,752,000,000.00
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	3,752,000,000.00

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6,645,000,000.00

## Regulations and other Acts

Gouvernement du Québec

### O.C. 1023-2009, 23 September 2009

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

#### **Diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders — Amendments**

Regulation to amend the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders

WHEREAS, under the first paragraph of section 184 of the Professional Code (R.S.Q., c. C-26), the Government may, by regulation, determine the diplomas issued by the educational institutions it indicates which give access to a permit or specialist's certificate, after obtaining the advice of the Office des professions du Québec in accordance with subparagraph 7 of the third paragraph of section 12 of the Code, and of the order concerned;

WHEREAS, under that subparagraph, the Office must, before advising the Government, consult the educational institutions and the order concerned, the Conference of Rectors and Principals of Quebec Universities in the case of a university-level diploma, the Fédération des cégeps in the case of a college-level diploma, and the Minister of Education, Recreation and Sports;

WHEREAS the Office carried out the required consultations;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation to amend the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders was published in Part 2 of the *Gazette officielle du Québec* of 9 July 2008 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS the Ordre des ergothérapeutes du Québec and the Office are favourable to the draft Regulation being made by the Government;

WHEREAS it is expedient to make the Regulation with amendments;

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

THAT the Regulation to amend the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders, attached to this Order in Council, be made.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

#### **Regulation to amend the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders\***

Professional Code  
(R.S.Q., c. C-26, s. 184, 1st par.)

**1.** The Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders is amended by replacing paragraphs *b* and *c* of section 1.07 by the following:

“(b) Maîtrise ès science en ergothérapie (M. Sc.) from the Université de Montréal;

(c) Master of Science, Applied, in Occupational Therapy (M.Sc.A.(O.T.)) from McGill University;

(d) Maîtrise en ergothérapie (M. ERG.) from the Université de Sherbrooke;

(e) Maîtrise en ergothérapie (M. Sc.) from the Université du Québec à Trois-Rivières.”

\* The Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders, made by Order in Council 1139-83 dated 1 June 1983 (1983, *G.O.* 2, 2369), was last amended by the regulations made by Orders in Council 474-2009 dated 22 April 2009 (2009, *G.O.* 2, 1611) and 734-2009 dated 18 June 2009 (2009, *G.O.* 2, 1889). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

**2.** Paragraphs *b* and *c* of section 1.07, replaced by section 1 of this Regulation, remain applicable to persons who, on 22 October 2009, hold the diplomas referred to in the replaced paragraphs or are registered in a program enabling them to obtain such diplomas.

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

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Gouvernement du Québec

**O.C. 1024-2009**, 23 September 2009Pharmacy Act  
(R.S.Q., c. P-10)**Terms and conditions for the sale of medications  
— Amendments**

Regulation to amend the Regulation respecting the terms and conditions for the sale of medications

WHEREAS, under section 37.1 of the Pharmacy Act (R.S.Q., c. P-10), the Office des professions du Québec, after consultation with the Conseil du médicament, the Ordre professionnel des médecins du Québec, the Ordre professionnel des médecins vétérinaires du Québec and the Ordre des pharmaciens du Québec, may, by regulation, establish categories of medications and determine, for each category, if need be, by whom and subject to what terms and conditions the medications may be sold;

WHEREAS the Office, after carrying out the consultations required by that section, adopted the Regulation to amend the Regulation respecting the terms and conditions for the sale of medications at its sitting of 26 February 2009;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft Regulation to amend the Regulation respecting the terms and conditions for the sale of medications was published in Part 2 of the *Gazette officielle du Québec* of 15 April 2009 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS the Office has received no comments following the publication of the Regulation;

WHEREAS, under section 13 of the Professional Code (R.S.Q., c. C-26), every regulation adopted by the Office under the Code or under an Act constituting a professional order must be submitted to the Government, which may approve it with or without amendment;

WHEREAS it is expedient to approve the Regulation without amendment;

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

THAT the Regulation to amend the Regulation respecting the terms and conditions for the sale of medications, attached to this Order in Council, be approved.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif***Regulation to amend the Regulation  
respecting the terms and conditions  
for the sale of medications\***Pharmacy Act  
(R.S.Q., c. P-10, s. 37.1)

**1.** The Regulation respecting the terms and conditions for the sale of medications is amended in Schedule III by adding the following paragraph at the end of the specification of the substance “Famotidine and its salts”:

“Dosage forms for oral use containing more than 10 mg and not more than 20 mg per dosage unit, in package units containing less than 51 dosage units”.

**2.** Schedule III is amended by inserting “, lozenges” after “inhalers” in the specification of the substance “Nicotine and its salts”.

**3.** Schedule III is amended by adding the following paragraph at the end of the specification of the substance “Ranitidine and its salts”:

“Dosage forms for oral use containing more than 75 mg and not more than 150 mg per dosage unit, in package units containing less than 51 dosage units”.

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

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\* The Regulation respecting the terms and conditions for the sale of medications, approved by Order in Council 712-98 dated 27 May 1998 (1998, *G.O.* 2, 2149), was last amended by the regulation approved by Order in Council 539-2008 dated 28 May 2008 (2008, *G.O.* 2, 2113). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

Gouvernement du Québec

## O.C. 1028-2009, 23 September 2009

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

### Norbouurg and Evolution Funds — Remission in Favour of the Investors

CONCERNING the Remission Regulation in Favour of the Investors in the Norbouurg and Evolution Funds

WHEREAS, on 31 May 2006, the Minister of Revenue announced the Government's intention to remit to the investors the amounts that would be collected further to the notices of assessment sent to Vincent Lacroix;

WHEREAS, on 31 December 2008, the liquidator of the Norbouurg and Evolution Funds proceeded with the redemption, to the investors, of 99.9% of the shares in the Funds and the validity of that redemption was confirmed by the Superior Court on 9 February 2009;

WHEREAS the Minister of Revenue has collected or may collect the income tax, and the related interest and penalties, determined under Part I or I.1 of the Taxation Act (R.S.Q., c. I-3), with respect to which Vincent Lacroix was sent notices of assessment for the taxation years from 1995 to 2004 and which are attributable to his additional income established for those years;

WHEREAS, under section 94 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government, whenever it considers it in the public interest, and to save the public from serious inconvenience or individuals from hardship or injustice, may remit any amount payable or refund any amount paid to the State relating to any matter within the powers of the Parliament;

WHEREAS under the circumstances, in order to save the investors concerned from hardship or injustice, it is desirable that the income tax, and the related interest and penalties, collected by the Minister of Revenue, and the interest calculated on such amounts, be remitted to the shareholders who, on 25 August 2005, held shares in the Norbouurg and Evolution Funds;

WHEREAS it is expedient to make a regulation for this purpose;

WHEREAS, under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without the prior publication thereof, 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 repealed by the regulation warrants it;

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

WHEREAS the Government is of the opinion that the fiscal nature of the norms established by this Regulation warrants the absence of prior publication and such a coming into force;

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

THAT the Remission Regulation in Favour of the Investors in the Norbouurg and Evolution Funds, annexed to this Order in Council, be made.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

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### Remission regulation in Favour of the Investors in the Norbouurg and Evolution Funds

Act respecting the Ministère du Revenu  
(R.S.Q., c. M-31, s. 94)

**1.** To the extent that the Minister of Revenue collects the income tax, interest and penalties determined under Part I or I.1 of the Taxation Act (R.S.Q., c. I-3), with respect to which Vincent Lacroix was sent notices of assessment for the taxation years from 1995 to 2004 and which are attributable to his additional income established for those years, such amounts shall be remitted and distributed pursuant to this Regulation.

**2.** Every shareholder who, on 25 August 2005, held shares in one or more of the Norbouurg or Evolution Funds whose names appear on the annexed list, is granted the remission of an amount equal to the product obtained by multiplying the total amount referred to in section 1 by the ratio, at the time of distribution, of the unpaid balance of the shareholder's claim to the aggregate of the unpaid balances of all shareholders' claims. For this purpose, the unpaid balance of the shareholder's claim is equal to the amount by which the adjusted cost base of the shareholder's shares on 25 August 2005, established under the Taxation Act, exceeds the aggregate of the amounts each of which is an amount the shareholder received from the liquidator of the property of the Norbouurg and Evolution Funds or an amount paid to the shareholder by the Autorité des marchés financiers as an indemnity from the Fonds d'indemnisation des services financiers, reduced by any portion of such amount repaid to the Autorité des marchés financiers.

**3.** Every shareholder is also granted the remission of an amount equal to the interest on the amount remitted by the Minister of Revenue pursuant to section 2, and such interest is calculated at the rate referred to in the second paragraph of section 28 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) and accrues from 31 May 2006 or the day 10 days after the day the Minister of Revenue collects an amount, whichever is later, until the transfer of such amount to the person referred to in section 4.

**4.** The distribution of the amounts remitted by the Minister of Revenue is made by the person given the mandate to do so under an agreement entered into with the Minister.

**5.** A distribution is made every time amounts are transferred by the Minister of Revenue to the person referred to in section 4. That person shall proceed diligently with the distribution of these amounts to the shareholders.

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

## SCHEDULE

(s. 2)

### EVOLUTION FUNDS

Evolution Money Market Fund  
 Evolution Balanced Fund  
 Evolution Canadian Asset Allocation Fund  
 Evolution Canadian Equity – Large Cap Fund  
 Evolution Canadian Equity – Value Fund  
 Evolution Quebec Expansion Fund  
 Evolution World Leaders Fund  
 Evolution American Fund  
 Evolution Bond Fund  
 Evolution Finance and Technology Fund  
 Evolution Canadian Demographic Fund  
 Evolution Demographic Trends Fund  
 Evolution Selection ETF Fund

Evolution QSSP Fund  
 Evolution World Leaders RSP Fund  
 Evolution American RSP Fund  
 Evolution Perfolio Diversified Revenue Fund  
 Evolution Perfolio Global Fund  
 Evolution Perfolio Balanced Fund  
 Evolution Perfolio Growth Fund  
 Evolution Asset Management Global Industries of the Future Fund  
 NORBOURG FUNDS  
 Norbourg Balanced Fund  
 Norbourg International Balanced Fund  
 Norbourg Equity – Special Situations Fund  
 Norbourg Convertible Debentures Fund  
 Norbourg Fixed Income Fund  
 Norbourg Money Market Fund  
 Norbourg Emerging Growth Companies Fund  
 Norbourg Canadian Tactical Asset Allocation Fund

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

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