

**Gazette**  
officielle  
**DU Québec**

**Part**

**2**

**No. 22**

30 May 2012

**Laws and Regulations**

Volume 144

**Summary**

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Legal deposit – 1st Quarter 1968  
Bibliothèque nationale du Québec  
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### Contents

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

2ND SESSION

39TH LEGISLATURE

QUÉBEC, 9 MAY 2012

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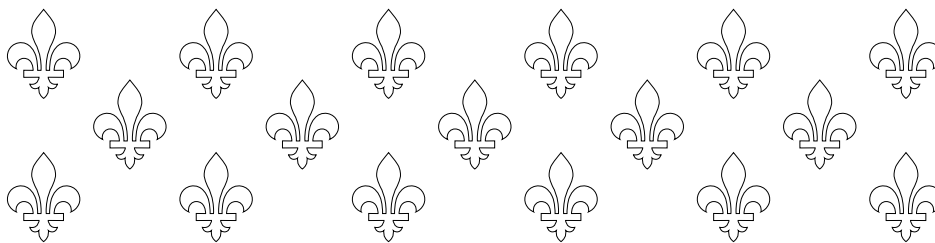
**OFFICE OF THE LIEUTENANT-GOVERNOR***Québec, 9 May 2012*

This day, at fifty-five minutes past two o'clock in the afternoon, His Excellency the Lieutenant-Governor was pleased to sanction the following bill:

- 63     An Act to amend the Taxation Act, the Act respecting the Québec sales tax and various legislative provisions

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





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# NATIONAL ASSEMBLY

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SECOND SESSION

THIRTY-NINTH LEGISLATURE

Bill 63  
(2012, chapter 8)

**An Act to amend the Taxation Act,  
the Act respecting the Québec sales tax  
and various legislative provisions**

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**Introduced 18 April 2012  
Passed in principle 1 May 2012  
Passed 9 May 2012  
Assented to 9 May 2012**

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**Québec Official Publisher  
2012**

## EXPLANATORY NOTES

*This Act amends various legislation to, among other things, give effect to measures announced in the Budget Speech delivered on 17 March 2011 and in Information Bulletins published by the Ministère des Finances in 2010 and 2011.*

*The Tax Administration Act is amended to*

*(1) allow the Minister of Revenue to enter into an agreement with the Government of Canada entrusting to the latter the administration and application of a fiscal law with regard to certain financial institutions; and*

*(2) set the same time limit for tabling the detailed statement of remissions and the statistical summary of waivers and cancellations as for tabling the management report of the Agence du revenu du Québec in the National Assembly.*

*The Act respecting parental insurance and the Act respecting the Québec Pension Plan are amended to adjust the manner in which the contributory income of family-type resources and certain intermediate resources is to be computed. In addition, amendments are made to those Acts and the Taxation Act to provide that source deductions tables will be posted only on the Revenu Québec website.*

*Amendments are made to the Act constituting Capital régional et coopératif Desjardins, the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi and the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) to recognize new investments for the purposes of their investment standards. The rules setting Fondation's annual capitalization limit are modified so that they will be better adapted to the method by which Fondation shares are subscribed.*

*The Taxation Act is amended to introduce, amend or abolish fiscal measures specific to Québec. More specifically, the amendments deal with*

*(1) the extension of the time limit for filing an application for advance payments of the tax credit for child care expenses and of the work premium;*



(2) *the introduction of a tax credit to provide relief from potential provincial double taxation of the income from an office or employment of an individual not resident in Canada;*

(3) *the relaxation of the tax credit for scientific research and experimental development; and*

(4) *the legal effects of the replacement or revocation of a document for the purposes of various tax incentives.*

*The Act also amends the Taxation Act and the Tax Administration Act to make amendments similar to those made to the Income Tax Act of Canada by Bill C-13 (Statutes of Canada, 2011, chapter 24), assented to on 15 December 2011. It thus gives effect mainly to harmonization measures announced in Information Bulletins 2011-3 dated 6 July 2011 and 2011-5 dated 21 December 2011 published by the Ministère des Finances. More specifically, the amendments deal with*

(1) *the introduction of a volunteer firefighters tax credit;*

(2) *a broadening of the tax credit for tuition fees and examination fees;*

(3) *a restructuring of the classes of qualified donees and a tightening of the rules applicable to them for the purposes of the deduction and tax credit for gifts;*

(4) *the application of the tax on split income to certain transactions resulting in a capital gain;*

(5) *the rules on the minimization of losses on the redemption of shares held by a corporation; and*

(6) *a more restrictive tax treatment of incorporeal assets and of certain expenditures in the oil sands sector.*

*Moreover, the Act amends the Act respecting the Québec sales tax to make amendments similar to those made to the Excise Tax Act by Bill C-9 (Statutes of Canada, 2010, chapter 12), assented to on 12 July 2010, and Bill C-3 (Statutes of Canada, 2011, chapter 15), assented to on 26 June 2011. It thus gives effect mainly to harmonization measures announced in Information Bulletins 2009-9 dated 22 December 2009 and 2010-8 dated 21 December 2010 published by the Ministère des Finances. More specifically, the amendments deal with*

*(1) imported supplies between a person's permanent establishments; and*

*(2) a tax rebate to the Royal Canadian Legion.*

*Lastly, the Act amends other legislation to make various technical amendments as well as consequential and terminology-related amendments.*

**LEGISLATION AMENDED BY THIS ACT:**

- Tax Administration Act (R.S.Q., chapter A-6.002);
- Act respecting parental insurance (R.S.Q., chapter A-29.011);
- Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1);
- Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., chapter F-3.1.2);
- Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1);
- Taxation Act (R.S.Q., chapter I-3);
- Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5);
- Act respecting the Québec Pension Plan (R.S.Q., chapter R-9);
- Act respecting the Québec sales tax (R.S.Q., chapter T-0.1).

## Bill 63

### AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND VARIOUS LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### TAX ADMINISTRATION ACT

**1.** The Tax Administration Act (R.S.Q., chapter A-6.002) is amended by inserting the following section after section 9.0.1:

**“9.0.1.1.** The Minister may, with the authorization of the Government, enter into any agreement with the Government of Canada entrusting to the Government of Canada the administration and application of any fiscal law or any regulation made under such a law with regard to the selected listed financial institutions within the meaning of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the financial institutions that would be selected listed financial institutions within the meaning of Part IX of the Excise Tax Act if Québec were a participating province under that Part.”

**2.** (1) Section 34 of the Act is amended by replacing the first paragraph of subsection 2 by the following paragraph:

“(2) Every municipality to which paragraph *a* of the definition of “qualified donee” in section 999.2 of the Taxation Act (chapter I-3) applies, provided that it is a Québec municipality, and every person referred to in any of paragraphs *b* to *g* of that definition shall keep, at a place designated by the Minister, registers and a duplicate of each receipt containing prescribed information.”

(2) Subsection 1 has effect from 1 January 2012.

**3.** (1) Section 36.0.1 of the Act is amended by replacing the portion of the second paragraph before subparagraph *a* by the following:

“In the case described in the first paragraph of section 1029.6.0.1.2 of the Taxation Act or in the seventh or eighth paragraph of section 1029.8.36.0.3.80 of that Act, the Minister may, under section 36, extend the time limit for filing a prescribed form containing prescribed information and, if applicable, a copy of certain documents only if”.

(2) Subsection 1 has effect from 14 March 2008.

**4.** Section 69.0.1 of the Act is amended by inserting the following paragraph after paragraph *a.0.1*:

“(a.0.2) for the purposes of an agreement entered into under section 9.0.1.1 by the Minister and the Government of Canada, be communicated to that government or any of its bodies;”.

**5.** (1) Section 93.1.1 of the Act is amended, in the second paragraph,

(1) by replacing “qualified wages” by “eligible wages”;

(2) by replacing “net remuneration” by “eligible remuneration”.

(2) Paragraph 2 of subsection 1 has effect from 1 January 2012.

**6.** (1) Section 93.1.9.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“**93.1.9.1.** A person may, within 90 days after the date of sending of the notice provided for in any of sections 985.4.3, 985.6 to 985.8.1, 985.8.5, 985.8.6, 985.23.9, 999.3 and 1064 of the Taxation Act (chapter I-3), object to the notice by notifying a notice of objection to the Minister, setting out the reasons for the objection and all the relevant facts. Sections 93.1.3 to 93.1.7, 93.1.9 and 93.1.14 apply, with the necessary modifications.”

(2) Subsection 1 has effect from 1 January 2012.

**7.** (1) Section 93.1.9.2 of the Act is replaced by the following section:

“**93.1.9.2.** If a qualified donee, within the meaning of section 1 of the Taxation Act (chapter I-3), notified a notice of objection to a suspension provided for in section 999.3 of that Act, the donee may apply to a judge of the Court of Québec for a postponement of that portion of the period of suspension that has not elapsed until the time determined by the judge.”

(2) Subsection 1 has effect from 1 January 2012.

**8.** (1) Section 93.1.10.1 of the Act is amended

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

“(a) confirms a proposal, decision or designation in respect of which a notice was issued by the Minister under any of sections 985.4.3, 985.6 to 985.8.1, 985.8.5, 985.8.6, 985.23.9, 999.3 and 1064 of the Taxation Act (chapter I-3), to a person that is or was registered or recognized as a registered Canadian amateur athletic association, a registered Québec amateur athletic association, a registered charity, a registered museum, a registered cultural or communications

organization or a recognized political education organization, as the case may be, or is an applicant for registration or recognition as such; or”;

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

“For the purposes of the first paragraph, “registered Canadian amateur athletic association”, “registered Québec amateur athletic association”, “registered charity”, “registered museum”, “registered cultural or communications organization” and “recognized political education organization” have the meaning assigned by section 1 of the Taxation Act.”

(2) Subsection 1 has effect from 1 January 2012.

**9.** (1) Section 93.1.15 of the Act is amended by striking out subparagraph *a* of the first paragraph.

(2) Subsection 1 has effect from 1 January 2012.

**10.** (1) Section 93.1.16 of the Act is replaced by the following section:

**“93.1.16.** For the purposes of subparagraphs *d* and *e* of the first paragraph of section 93.1.15, the Minister is deemed to have refused an application for registration if the Minister has not disposed of the application within 180 days after the day of mailing of the application.”

(2) Subsection 1 has effect from 1 January 2012.

**11.** (1) Section 93.2 of the Act is amended by replacing “net remuneration” in paragraph *h.3* by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

**12.** (1) Section 94 of the Act is amended by replacing the third paragraph by the following paragraph:

“The Minister shall table in the National Assembly a detailed statement of the remissions that were made during a fiscal year of the Agency within the same time limit as that provided for in section 76 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) for the tabling of documents referred to in that section and relating to that fiscal year.”

(2) Subsection 1 has effect from 1 April 2011.

**13.** Section 94.0.3.1 of the Act is amended by replacing “exemption period” by “tax-free period”.

**14.** Section 94.0.3.2 of the Act is amended by replacing “exemption period” in the following provisions by “tax-free period”:

- the portion of the first paragraph before subparagraph *a*;
- subparagraph *c* of the first paragraph;
- subparagraph *v* of subparagraph *a* of the second paragraph;
- subparagraph *v* of subparagraph *b* of the second paragraph.

**15.** Section 94.0.3.3 of the Act is amended by replacing both occurrences of “exemption period” in the first paragraph by “tax-free period”.

**16.** (1) Section 94.1 of the Act is amended by replacing the fourth paragraph by the following paragraph:

“The Minister shall table in the National Assembly a statistical summary of the waivers and cancellations that were made during a fiscal year of the Agency, within the same time limit as that provided for in section 76 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) for the tabling of documents referred to in that section and relating to that fiscal year.”

(2) Subsection 1 has effect from 1 April 2011.

#### ACT RESPECTING PARENTAL INSURANCE

**17.** (1) Section 22 of the Act respecting parental insurance (R.S.Q., chapter A-29.011) is amended by replacing “net remuneration” in paragraph 3 by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

**18.** (1) Section 37 of the Act is amended by replacing “net remuneration” by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

**19.** (1) Section 43 of the Act is amended, in the first paragraph,

(1) by replacing the definition of “net remuneration” by the following definition:

““eligible remuneration” of a person for a year means the aggregate of all amounts each of which is the person’s remuneration for the year for services provided as a person responsible for a family-type resource or an intermediate resource, determined in accordance with section 43.0.1;”;

(2) by replacing the definition of “work income” by the following definition:

““work income” of a person for a year means the aggregate of the person’s income for the year which is either the person’s eligible wages for that year in

respect of an employment, in relation to an establishment, the person's business income for the year or the person's eligible remuneration for the year."

(2) Subsection 1 has effect from 1 January 2012.

**20.** (1) The Act is amended by inserting the following sections after section 43:

**"43.0.1.** The remuneration of a person for a year for services provided as a person responsible for a particular family-type resource or intermediate resource is equal to the amount by which the aggregate of all amounts each of which is an amount received by the particular resource in the year as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services (chapter S-4.2) applies, exceeds the total of

(1) the portion of that aggregate which, under a group agreement governing the payment of the remuneration or, in the absence of such an agreement, under a decision of the Minister of Health and Social Services made with the authorization of the Conseil du trésor under subparagraph 2 of the third paragraph of section 303 of that Act, is attributable to the total of

(a) the amount of reasonable operating expenses incurred in the course of providing services of the particular resource, and

(b) the aggregate of the financial compensation referred to in subparagraphs *b* and *c* of paragraph 4 of section 34 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (chapter R-24.0.2); and

(2) the portion of that aggregate that is the total of all amounts each of which is an expense described in section 43.0.2 for the year to allow the particular resource to receive assistance or be replaced in the course of providing services.

However, where more than one person is a person responsible for a family-type resource or an intermediary resource in a year, the remuneration of each person for the year for services provided as a person responsible for such a resource is equal to the product obtained by multiplying the amount determined for the year in respect of the resource under the first paragraph by the percentage representing the person's share in the aggregate of the amounts received by the resource in the year as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services applies.

**"43.0.2.** An expense to which subparagraph 2 of the first paragraph of section 43.0.1 refers is an amount paid for a year by a family-type resource or an intermediary resource for the services of an individual acting as an assistant or replacement and corresponds to

(1) in the case of a service provided by an employee of the resource, the aggregate of

(a) the employee's wages in respect of the service,

(b) each of the amounts paid in respect of the employee, in relation to the wages referred to in subparagraph *a*, under

i. section 315 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001),

ii. section 59,

iii. section 39.0.2 of the Act respecting labour standards (chapter N-1.1),

iv. section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5),

v. section 52 of the Act respecting the Québec Pension Plan (chapter R-9), or

vi. section 68 of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), and

(c) the fees paid for a payroll processing service for the payment of the wages referred to in subparagraph *a*; or

(2) in the case of a service provided by a person (other than a person who is an employee of the resource) or a partnership, the amount that is the cost of the service, including, if applicable, the tax payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or the tax payable under the Act respecting the Québec sales tax (chapter T-0.1) in respect of the service.”

(2) Subsection 1 has effect from 1 January 2012.

**21.** (1) Section 49 of the Act is amended by replacing “net remuneration” by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

**22.** Section 60 of the Act is amended

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

“For the purposes of the regulations made under this section, the Minister shall draw up tables determining the amounts to be deducted from the wages paid to an employee in a particular period and shall post them on the Revenu Québec website.”;



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

“The Minister shall publish in the *Gazette officielle du Québec* a notice of the date of coming into force of the tables and the address of the website on which they are posted.”

**23.** (1) Section 66 of the Act is amended by replacing “net remuneration” in paragraph 1 by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

**24.** (1) Section 94 of the Act is amended by replacing “net remuneration” in subparagraph 4 of the first paragraph by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

#### ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS

**25.** (1) Section 18 of the Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1) is amended by replacing the third paragraph by the following paragraph:

“For the purposes of this Act, the assets or net equity of an entity in which the Société makes an investment are the assets or net equity shown in its financial statements for the fiscal year ended before the date on which the investment is made, minus the write-up surplus of its property and the incorporeal assets. In the case of an entity which has not completed its first fiscal year, the fact that the assets or net equity, as the case may be, of the entity are, immediately before the investment, under the limits prescribed in this chapter in relation to such an investment must be confirmed in writing to the Société by a chartered accountant.”

(2) Subsection 1 is declaratory.

**26.** (1) Section 19 of the Act is amended

(1) by replacing “23 March 2011” in subparagraph 7 of the fifth paragraph by “31 May 2016”;

(2) by adding the following subparagraph after subparagraph 9 of the fifth paragraph:

“(10) investments made by the Société after 17 November 2011 in Fonds Relève Québec, s.e.c.”;

(3) by inserting the following paragraph after the fifth paragraph:

“For the purposes of this section, investments entailing a security that are made by the Société in an enterprise that is a partnership or a legal person pursuing economic objectives and whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000 are also eligible investments, provided those investments are part of a financing package, in which Fonds Relève Québec, s.e.c. participates, for the succession of the enterprise.”;

(4) by replacing the sixth paragraph by the following paragraph:

“For the purposes of the fifth and sixth paragraphs, the investments that the Société has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been described in any of subparagraphs 1 to 4 and 6 of the fifth paragraph or in the sixth paragraph had they been made by the Société, are deemed to have been made by the Société. However, for a particular fiscal year, the aggregate of those deemed investments may not exceed 12% of the Société’s net assets at the end of the preceding fiscal year.”;

(5) by replacing “9” in the seventh paragraph by “10”;

(6) by replacing “5%” in subparagraph 2 of the ninth paragraph by “7.5%”;

(7) by replacing subparagraph 4 of the ninth paragraph by the following subparagraph:

“(4) if the particular fiscal year ends before 1 January 2017, the investments described in subparagraph 7 of that paragraph, up to 5% of the Société’s net assets at the end of the preceding fiscal year, are deemed to be increased by 50%.”;

(8) by striking out subparagraph 5 of the ninth paragraph;

(9) by adding the following subparagraph after subparagraph 6 of the ninth paragraph:

“(7) the investments described in subparagraph 10 of that paragraph are deemed to be increased by 50%.”;

(10) by inserting the following paragraph after the tenth paragraph:

“The third paragraph of section 18 applies, with the necessary modifications, in relation to the determination of the assets or net equity of a Québec partnership or legal person described in subparagraph 7 of the fifth paragraph.”

(2) Paragraphs 1 and 7 of subsection 1 have effect from 17 March 2011.

(3) Paragraphs 2 to 5 and 9 of subsection 1 have effect from 18 November 2011.

(4) Paragraphs 6 and 8 of subsection 1 apply to a fiscal year that ends after 17 March 2011.

(5) Paragraph 10 of subsection 1 has effect from 22 April 2005.

ACT TO ESTABLISH FONDACTION, LE FONDS DE  
DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS  
NATIONAUX POUR LA COOPÉRATION ET L'EMPLOI

**27.** (1) Section 18.1 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., chapter F-3.1.2) is amended by replacing the second paragraph by the following paragraph:

“For the purposes of this Act, the assets or net equity of an enterprise in which the Fund makes an investment are the assets or net equity shown in its financial statements for the fiscal year ended before the date on which the investment is made, minus the write-up surplus of its property and the incorporeal assets. In the case of an enterprise which has not completed its first fiscal year, the fact that the assets or net equity, as the case may be, of the enterprise are, immediately before the investment, under the limits prescribed in this division in relation to such an investment must be confirmed in writing to the Fund by a chartered accountant.”

(2) Subsection 1 is declaratory.

**28.** (1) Section 19 of the Act is amended

(1) by replacing “23 March 2011” in subparagraph 8 of the fifth paragraph by “31 May 2016”;

(2) by adding the following subparagraph after subparagraph 9 of the fifth paragraph:

“(10) investments made by the Fund after 17 November 2011 in Fonds Relève Québec, s.e.c.”;

(3) by inserting the following paragraph after the fifth paragraph:

“For the purposes of this section, investments entailing a security that are made by the Fund in an enterprise whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000 are also eligible investments, provided those investments are part of a financing package, in which Fonds Relève Québec, s.e.c. participates, for the succession of the enterprise.”;

(4) by replacing the sixth paragraph by the following paragraph:

“For the purposes of the fifth and sixth paragraphs, the investments that the Fund has agreed to make, for which it has committed but not yet disbursed

sums at the end of a fiscal year, and that would have been described in any of subparagraphs 1 to 7 of the fifth paragraph or in the sixth paragraph had they been made by the Fund, are deemed to have been made by the Fund. However, for a particular fiscal year, the aggregate of those deemed investments may not exceed 12% of the Fund's net assets at the end of the preceding fiscal year.”;

(5) by replacing “subparagraph 8 or 9” in the seventh paragraph by “any of subparagraphs 8 to 10”;

(6) by replacing subparagraph 2 of the ninth paragraph by the following subparagraph:

“(2) the aggregate of the investments described in subparagraph 5 of that paragraph may not exceed 7.5% of the Fund's net assets at the end of the preceding fiscal year.”;

(7) by inserting the following subparagraph after subparagraph 2 of the ninth paragraph:

“(2.1) the aggregate of the investments described in subparagraph 6 of that paragraph may not exceed 5% of the Fund's net assets at the end of the preceding fiscal year.”;

(8) by replacing subparagraph 4 of the ninth paragraph by the following subparagraph:

“(4) if the particular fiscal year ends before 1 January 2017, the investments described in subparagraph 8 of that paragraph, up to 5% of the Fund's net assets at the end of the preceding fiscal year, are deemed to be increased by 50%.”;

(9) by striking out subparagraph 5 of the ninth paragraph;

(10) by adding the following subparagraph after subparagraph 6 of the ninth paragraph:

“(7) the investments described in subparagraph 10 of that paragraph are deemed to be increased by 50%.”;

(11) by inserting the following paragraph after the eleventh paragraph:

“The second paragraph of section 18.1 applies, with the necessary modifications, in relation to the determination of the assets or net equity of a Québec enterprise referred to in subparagraph 8 of the fifth paragraph.”

(2) Paragraphs 1 and 8 of subsection 1 have effect from 17 March 2011.

(3) Paragraphs 2 to 5 and 10 of subsection 1 have effect from 18 November 2011.

(4) Paragraphs 6, 7 and 9 of subsection 1 apply to a fiscal year that ends after 17 March 2011.

(5) Paragraph 11 of subsection 1 has effect from 22 April 2005.

**29.** (1) Section 19.1 of the Act is amended by striking out the third paragraph.

(2) Subsection 1 is declaratory.

#### ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

**30.** (1) Section 14.1 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1) is amended by replacing the second paragraph by the following paragraph:

“For the purposes of this Act, the assets or net equity of an enterprise in which the Fund makes an investment are the assets or net equity shown in its financial statements for the fiscal year ended before the date on which the investment is made, minus the write-up surplus of its property and the incorporeal assets. In the case of an enterprise which has not completed its first fiscal year, the fact that the assets or net equity, as the case may be, of the enterprise are, immediately before the investment, under the limits prescribed in this division in relation to such an investment must be confirmed in writing to the Fund by a chartered accountant.”

(2) Subsection 1 is declaratory.

**31.** (1) Section 15 of the Act is amended

(1) by replacing subparagraph 6 of the fifth paragraph by the following subparagraph:

“(6) investments described in section 15.0.0.1, provided that they are not otherwise eligible investments;”;

(2) by replacing “23 March 2011” in subparagraph 8 of the fifth paragraph by “31 May 2016”;

(3) by adding the following subparagraph after subparagraph 12 of the fifth paragraph:

“(13) investments made by the Fund after 17 November 2011 in Fonds Relève Québec, s.e.c.”;

(4) by inserting the following paragraph after the fifth paragraph:

“For the purposes of this section, investments entailing a security that are made by the Fund in an enterprise whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000 are also eligible investments, provided those investments are part of a financing package, in which Fonds Relève Québec, s.e.c. participates, for the succession of the enterprise.”;

(5) by replacing the sixth paragraph by the following paragraph:

“For the purposes of the fifth and sixth paragraphs, the investments that the Fund has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been described in any of subparagraphs 1 to 7 of the fifth paragraph or in the sixth paragraph had they been made by the Fund, are deemed to have been made by the Fund. However, for a particular fiscal year, the aggregate of those deemed investments may not exceed 12% of the Fund’s net assets at the end of the preceding fiscal year.”;

(6) by replacing “and 12” in the seventh paragraph by “, 12 and 13”;

(7) by replacing subparagraphs 2 to 4 of the ninth paragraph by the following subparagraphs:

“(2) the aggregate of the investments described in subparagraph 5 of that paragraph may not exceed 7.5% of the Fund’s net assets at the end of the preceding fiscal year;

“(3) neither the aggregate of the investments described in subparagraph 6 of that paragraph nor the aggregate of the investments described in subparagraph 7 of that paragraph may exceed 10% of the Fund’s net assets at the end of the preceding fiscal year;

“(4) if the particular fiscal year ends before 1 January 2017, the investments described in subparagraph 8 of that paragraph, up to 5% of the Fund’s net assets at the end of the preceding fiscal year, are deemed to be increased by 50%.”;

(8) by striking out subparagraph 5 of the ninth paragraph;

(9) by adding the following subparagraph after subparagraph 7 of the ninth paragraph:

“(8) the investments described in subparagraph 13 of that paragraph are deemed to be increased by 50%.”;

(10) by striking out the tenth paragraph;

(11) by inserting the following paragraph after the eleventh paragraph:

“The second paragraph of section 14.1 applies, with the necessary modifications, in relation to the determination of the assets or net equity of a Québec enterprise referred to in subparagraph 8 of the fifth paragraph.”

(2) Paragraphs 1 and 2 of subsection 1 and paragraph 7 of that subsection, when it replaces subparagraph 4 of the ninth paragraph of section 15 of the Act, have effect from 17 March 2011.

(3) Paragraphs 3 to 6 and 9 of subsection 1 have effect from 18 November 2011.

(4) Paragraph 7 of subsection 1, when it replaces subparagraph 2 of the ninth paragraph of section 15 of the Act, and paragraph 8 of that subsection apply to a fiscal year that ends after 17 March 2011.

(5) Paragraph 7 of subsection 1, when it replaces subparagraph 3 of the ninth paragraph of section 15 of the Act, applies to a fiscal year that begins after 31 May 2011. In addition, when subparagraph 3 of the ninth paragraph of section 15 of the Act applies to the fiscal year that ends on 31 May 2011, it is to be read as follows:

“(3) the aggregate of the investments described in subparagraph 6 of that paragraph and the aggregate of the investments described in subparagraph 7 of that paragraph may not exceed 5% and 10%, respectively, of the Fund’s net assets at the end of the preceding fiscal year;”.

(6) Paragraph 10 of subsection 1 applies to a fiscal year that begins after 31 May 2010.

(7) Paragraph 11 of subsection 1 has effect from 22 April 2005.

**32.** (1) The Act is amended by inserting the following section after section 15:

**“15.0.0.1.** The investments to which subparagraph 6 of the fifth paragraph of section 15 refers are, for a particular fiscal year, the following:

(1) the investments made by the Fund in a partnership or legal person that consist of an initial capital outlay of at least \$25,000,000 or an additional capital outlay, provided that the strategic value of the initial capital outlay and, if applicable, of the additional capital outlay has been recognized, after 22 December 2004, by the Minister of Finance; and

(2) the investments made by the Fund otherwise than as first purchaser for the acquisition of securities issued by a partnership or a legal person for which the strategic value of the acquisition has been recognized, after 31 May 2011, by the Minister of Finance, provided, where the particular fiscal year is subsequent to the fiscal year in which the Fund so first acquired such securities of the partnership or legal person, that the Fund has paid an amount of at least \$25,000,000 for the acquisition of the securities at or before the end of the fiscal year following the fiscal year in which the strategic value of the acquisition of the securities has been recognized by the Minister of Finance.

For the purposes of subparagraph 2 of the first paragraph, a dealer acting as an intermediary or firm underwriter is not considered to be a first purchaser of securities.”

(2) Subsection 1 has effect from 17 March 2011. However, when section 15.0.0.1 of the Act applies to a fiscal year that ends on 31 May 2011, it is to be read without reference to subparagraph 2 of its first paragraph and to its second paragraph.

**33.** (1) Section 15.0.1 of the Act is amended by striking out the third paragraph.

(2) Subsection 1 is declaratory.

#### TAXATION ACT

**34.** (1) Section 1 of the Taxation Act (R.S.Q., chapter I-3) is amended

(1) by replacing the definitions of “registered Canadian amateur athletic association” and “registered Québec amateur athletic association” by the following definitions:

““registered Canadian amateur athletic association” at any time means a Canadian amateur athletic association within the meaning of section 985.23.1 that is registered as such with the Minister at that time or that is deemed to be registered in accordance with the second paragraph of section 985.23.6;

““registered Québec amateur athletic association” at any time means a Québec amateur athletic association within the meaning of section 985.23.1 that is registered as such with the Minister at that time;”;

(2) by replacing the definition of “qualified donee” by the following definition:

““qualified donee” has the meaning assigned by section 999.2;”.

(2) Subsection 1 has effect from 1 January 2012.

**35.** (1) Section 7.11.0.1 of the Act is amended by replacing “donee described in any of the definitions of “total charitable gifts”, “total Crown gifts” and “total gifts of qualified property” in the first paragraph of section 752.0.10.1” by “qualified donee”.

(2) Subsection 1 has effect from 1 January 2012.

**36.** (1) Section 7.24 of the Act is amended by replacing “716.0.3” and “752.0.10.18” by “716.0.11” and “752.0.10.26”, respectively.

(2) Subsection 1 has effect from 22 March 2011.



**37.** (1) Section 21.4.6 of the Act is amended

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

“The date to which the first paragraph refers is the date of the thirtieth day following that on which the election is made or, if it is later, the filing-due date of the person in respect of whom the election is made or, where the election is made in respect of a partnership, of the member of the partnership for the taxation year for which the election has to be sent to the Minister of National Revenue.”;

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

“This section does not apply if the person in respect of whom the election is made or, where the election is made in respect of a partnership, each of its members was not subject to tax under this Part for the taxation year for which the election had to be sent to the Minister of National Revenue.”

(2) Subsection 1 has effect from 20 December 2006.

**38.** (1) The Act is amended by inserting the following section after section 21.4.6:

**21.4.6.1.** If, after 19 December 2006, an elector makes a valid election under the provision of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to which the particular provision refers, other than an election described in the second paragraph, the person in respect of whom the election is made or, where the election is made in respect of a partnership, each of its members was not subject to tax under this Part for the taxation year for which the election had to be sent to the Minister of National Revenue and, for the purposes of the Income Tax Act, the election is in force for a subsequent taxation year (in this section referred to as the “tax liability year”) for which the person in respect of whom the election is made or, where the election is made in respect of a partnership, any of its members becomes subject to tax under this Part, the elector or any member of the partnership shall, on or before the date provided for in the third paragraph, notify the Minister in writing of the election and attach to the notice a copy of every document sent to the Minister of National Revenue in connection with the election.

An election to which the first paragraph refers is an election that is made for the purpose of computing, for a taxation year, the income or taxable income of a taxpayer for the purposes of the Income Tax Act and that relates to a deduction in that computation or to the determination of the cost, capital cost or cost amount of a property of the taxpayer, to which section 31 or 694 applies for the purpose of determining, for the tax liability year or a subsequent taxation year, the taxpayer’s income or taxable income for the purposes of this Part.

The date to which the first paragraph refers is the filing-due date, for the tax liability year, of the person in respect of whom the election is made or, where

the election is made in respect of a partnership, of the member of the partnership who first becomes subject to tax under this Part for the tax liability year.”

(2) Subsection 1 has effect from 20 December 2006.

**39.** (1) Section 21.4.7 of the Act is replaced by the following section:

**“21.4.7.** In the event of non-compliance with a requirement of section 21.4.6 or 21.4.6.1, the elector incurs a penalty of \$25 a day for every day the omission continues, up to \$2,500.”

(2) Subsection 1 has effect from 20 December 2006. However,

(1) a person is deemed to have complied with a requirement of section 21.4.6 of the Act if the person complied with it on or before 15 May 2009; and

(2) a person is deemed to have complied with a requirement of section 21.4.6.1 of the Act if the person complied with it on or before 9 May 2012.

**40.** (1) Chapter XV of Title II of Book I of Part I of the Act, comprising sections 21.41 and 21.42, is repealed.

(2) Subsection 1 has effect from 1 January 2012.

**41.** (1) Section 31.1 of the Act is amended by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) the amount of \$1,045 mentioned in the first paragraph of section 39.6;”.

(2) Subsection 1 applies from the taxation year 2012. In addition, when section 31.1 of the Act applies to the taxation year 2011, it is to be read without reference to subparagraph *b* of its fourth paragraph.

**42.** (1) Section 39.6 of the Act is amended

(1) by replacing “\$1,000” in the portion before paragraph *a* by “\$1,045”;

(2) by adding the following paragraph:

“The first paragraph does not apply in respect of an amount received or enjoyed by the individual for the performance of duties as a volunteer firefighter, if the individual deducts an amount under section 752.0.10.0.5 from the individual’s tax otherwise payable for the year under this Part.”

(2) Subsection 1 applies from the taxation year 2011.

**43.** Section 175.6.1 of the Act is amended by replacing the fifth paragraph by the following paragraph:

“However, an amount to which section 421.1 applies for a taxation year must not be included in computing the aggregate referred to in the first paragraph, in relation to a business of the taxpayer, where it is an amount in respect of food or beverages consumed by a person in a place that is at least 40 kilometres from the taxpayer’s place of business where that person ordinarily works or to which that person is ordinarily attached and to the extent that the amount is paid or payable in connection with activities related to the business that are ordinarily carried on by a person in a place so remotely located from that place of business.”

**44.** (1) Section 247.2 of the Act is amended by replacing “section 725.3” in the portion before paragraph *a* by “sections 725.3, 766.7.1 and 766.7.2”.

(2) Subsection 1 has effect from 22 March 2011.

**45.** (1) The Act is amended by inserting the following after section 262.2:

#### **“DIVISION II.1**

#### **“GAINS RELATED TO CHARITABLE GIFTS OF FLOW-THROUGH SHARES**

**“262.3.** In this division,

“exemption threshold”, of a taxpayer at a particular time in respect of a flow-through share class of property, means the amount determined by the formula

$A - B$ ;

“flow-through share class of property” means a group of properties,

(*a*) in respect of a class of shares of the capital stock of a corporation, each of which is

i. a share of the class, if any share of the class or any right described in subparagraph ii is, at any time, a flow-through share to any person,

ii. a right to acquire a share of the class, if any share of that class or any right described in this subparagraph is, at any time, a flow-through share to any person, or

iii. a property that is an identical property of a property described in subparagraph i or ii; or

(*b*) each of which is an interest in a partnership, if at any time more than 50% of the fair market value of the partnership’s assets is attributable to property included in a flow-through share class of property;

“fresh-start date”, of a taxpayer at a particular time in respect of a flow-through share class of property, means

(a) in the case of a partnership interest that is included in the flow-through share class of property, 16 August 2011 or, if it is later, the last day, before the particular time, on which the taxpayer held an interest in the partnership; and

(b) in the case of any other property that is included in the flow-through share class of property, 22 March 2011 or, if it is later, the last day, before the particular time, on which the taxpayer disposed of all property included in the flow-through share class of property.

In the formula in the definition of “exemption threshold” in the first paragraph,

(a) A is the aggregate of

i. the aggregate of all amounts, each of which would be the cost to the taxpayer, computed without reference to section 419.0.1, of a flow-through share that was included at any time before the particular time in the flow-through share class of property and that was issued by a corporation to the taxpayer on or after the taxpayer’s fresh-start date in respect of the flow-through share class of property at that time, other than a flow-through share that the taxpayer was obligated, before 22 March 2011, to acquire pursuant to the terms of a flow-through share agreement entered into between the corporation and the taxpayer, and

ii. the aggregate of all amounts, each of which would be the adjusted cost base to the taxpayer of an interest in a partnership—computed as if subparagraph vii.1 of paragraph *i* of section 255 and subparagraph ii of paragraph *l* of section 257, as that subparagraph ii would read if it referred only to Canadian exploration expenses and Canadian development expenses, did not apply to any amount incurred by the partnership in respect of a flow-through share held by the partnership, either directly or indirectly through another partnership—that was included before the particular time in the flow-through share class of property, if

(1) the taxpayer acquired the interest (other than an interest that the taxpayer was obligated, before 16 August 2011, to acquire pursuant to the terms of an agreement in writing entered into by the taxpayer) on or after the taxpayer’s fresh-start date in respect of the flow-through share class of property at the particular time, or made a contribution of capital to the partnership after 15 August 2011,

(2) at any time after the time that the taxpayer acquired the interest or made the contribution of capital, the taxpayer is deemed by section 359.18 to have made or incurred an outlay or expense in respect of a flow-through share held by the partnership, either directly or indirectly through another partnership, and

(3) at any time between the time that the taxpayer acquired the interest or made the contribution of capital and the particular time, more than 50% of the fair market value of the assets of the partnership is attributable to property included in a flow-through share class of property; and

(b) B is the aggregate of all amounts, each of which is the lesser of

i. the aggregate of all amounts, each of which is a capital gain from a disposition of a property included in the flow-through share class of property, other than a capital gain referred to in subparagraph *a* of the second paragraph of section 262.4, at an earlier time that is before the particular time and after the first time that the taxpayer acquired a flow-through share referred to in subparagraph i of paragraph *a* or acquired a partnership interest referred to in subparagraph ii of paragraph *a*, and

ii. the exemption threshold of the taxpayer in respect of the flow-through share class of property immediately before the earlier time referred to in subparagraph i.

**“262.4.** If, in the course of a transaction or series of transactions to which sections 301 to 301.2, section 454, sections 521 to 526 and 528, section 529, sections 536 to 539, 541 to 543.2, 544 to 555.4, 556 to 564.1 and 565 or 620 to 625 apply, a taxpayer acquires a property (in this section referred to as the “acquired property”) that is included in a flow-through share class of property, the following rules apply:

(a) if the transfer of the acquired property is part of a gifting arrangement (within the meaning assigned by the first paragraph of section 1079.1) or of a transaction or series of transactions to which sections 620 to 625 apply, or the transferor is a person with whom the taxpayer was, at the time of the acquisition, not dealing at arm’s length, there must be added, at the time of the transfer, to the taxpayer’s exemption threshold in respect of the flow-through share class of property, and deducted from the transferor’s exemption threshold in respect of the flow-through share class of property, the amount determined by the formula

$A \times B$ ; and

(b) if the transferor receives particular shares of the capital stock of the taxpayer as consideration for the acquired property and those particular shares are listed on a designated stock exchange or are shares of a mutual fund corporation, for the purposes of this section and section 262.5 the particular shares are deemed to be flow-through shares of the transferor and there must be added to the transferor’s exemption threshold in respect of the flow-through share class of property that includes the particular shares the amount that is determined by the formula in paragraph *a* or that would be so determined if that paragraph applied to the taxpayer.

In the formula in subparagraph *a* of the first paragraph,

(a) A is the amount by which the transferor's exemption threshold in respect of the flow-through share class of property immediately before the transfer exceeds the capital gain of the transferor as a result of the transfer; and

(b) B is the proportion that the fair market value of the acquired property immediately before the transfer is of the fair market value of all property of the transferor immediately before the transfer that is included in the flow-through share class of property.

**“262.5.** If at any time a taxpayer disposes of one or more capital properties that are included in a flow-through share class of property and subparagraph *a* or *d* of section 231.2 applies in respect of the disposition (in this section referred to as the “actual disposition”), the taxpayer is deemed to have realized a capital gain from a disposition at that time of another capital property equal to the lesser of

(a) the taxpayer's exemption threshold at that time in respect of the flow-through share class of property; and

(b) the aggregate of all amounts each of which is a capital gain from the actual disposition (calculated without reference to this section).”

(2) Subsection 1, when it enacts sections 262.3 and 262.4 of the Act, has effect from 22 March 2011.

(3) Subsection 1, when it enacts section 262.5 of the Act, applies in respect of a disposition made after 21 March 2011.

**46.** (1) Section 277.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

**“277.1.** Despite any other provision of this Act, if at any time a taxpayer disposes of a remainder interest in immovable property (except as a result of a transaction to which section 459 would otherwise apply or by way of a gift to a qualified donee) to a person or partnership and retains a life estate or an estate pur autre vie (in this division referred to as the “life estate”) in the property, the taxpayer is deemed”.

(2) Subsection 1 has effect from 1 January 2012.

**47.** (1) Section 336.8 of the Act is amended by replacing subparagraphs *a* and *b* of the definition of “eligible retirement income” in the first paragraph by the following subparagraphs:

“(a) if the individual has reached 65 years of age before the end of the year or—if the individual ceased to be resident in Canada in the year—on the last day on which the individual was resident in Canada, the aggregate of all amounts each of which is an amount that the individual included in computing the individual's income for the year and that is described in section 752.0.8, or

that would be so described if section 752.0.10 were read without reference to its paragraph *f*; or

“(b) if the individual has not reached 65 years of age before the end of the year or—if the individual ceased to be resident in Canada in the year—on the last day on which the individual was resident in Canada, the aggregate of all amounts each of which is an amount that the individual included in computing the individual’s income for the year and that is described in subparagraph *i* of paragraph *a* of section 752.0.8 or—if that amount is received by the individual because of the death of a spouse of the individual—in any of subparagraphs *ii* to *vi* of that paragraph *a* or in paragraph *b* of that section, or that would be so described if section 752.0.10 were read without reference to its paragraph *f*.”

(2) Subsection 1 applies from the taxation year 2007.

(3) Despite sections 1010 to 1011 of the Taxation Act (R.S.Q., chapter I-3), the Minister of Revenue shall, under Part I of that Act, on application by an individual, make such assessments of the individual’s tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (R.S.Q., chapter A-6.002) apply to such assessments, with the necessary modifications.

**48.** (1) Section 358.0.2 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) a university outside Canada at which the individual was enrolled in a course leading to a degree, for a period of at least three consecutive weeks; or”

(2) Subsection 1 applies in respect of tuition fees paid for a taxation year subsequent to the taxation year 2010.

**49.** (1) Section 359 of the Act is amended by replacing paragraphs *b* and *c* by the following paragraphs:

“(b) “mining business” means an activity described in subparagraph *a* or *a.1* of the first paragraph of section 363 with respect to minerals or in any of subparagraphs *b* to *e*, *f.1* and *g* of the first paragraph of that section, and a transaction concerning a property described in any of paragraphs *a* to *g* of section 370 that may reasonably be related to minerals;

“(c) “oil business” means an activity described in subparagraph *a* or *a.1* of the first paragraph of section 363, except with respect to minerals, or in subparagraph *f* of the first paragraph of that section, and a transaction concerning a property described in any of paragraphs *a* to *g* of section 370 that may reasonably be related to petroleum or natural gas and that is not described in paragraph *b*.”

(2) Subsection 1 has effect from 22 March 2011.

**50.** (1) Section 370 of the Act is amended

(1) by replacing paragraphs *b* to *f* by the following paragraphs:

“(b) any right, licence or privilege to prospect, explore, drill or mine for minerals in a mineral resource in Canada, other than a bituminous sands deposit or an oil shale deposit, or to store underground petroleum, natural gas or other related hydrocarbons in Canada;

“(c) any oil or gas well in Canada or any immovable property or real property in Canada the value of which depends primarily upon its petroleum, natural gas or related hydrocarbon content (not including any depreciable property);

“(d) any right to a rental or royalty computed by reference to the amount or value of production from an oil or gas well in Canada, or from a natural accumulation of petroleum, natural gas or related hydrocarbon in Canada, if the payer of the rental or royalty has a right or an interest in the well or accumulation, as the case may be, and 90% or more of the rental or royalty is payable out of, or from the proceeds of, the production from the well or accumulation;

“(d.1) any right to a rental or royalty computed by reference to the amount or value of production from a mineral resource in Canada, other than a bituminous sands deposit or an oil shale deposit, if the payer of the rental or royalty has a right or an interest in the mineral resource and 90% or more of the rental or royalty is payable out of, or from the proceeds of, the production from the mineral resource;

“(e) any immovable property or real property in Canada (not including any depreciable property) the value of which depends primarily upon its mineral resource content, other than where the mineral resource is a bituminous sands deposit or an oil shale deposit;

“(f) any right or interest relating to any property described in any of paragraphs *a* to *d.1*, other than such a right or interest that the taxpayer has because the taxpayer is a beneficiary under a trust or a member of a partnership; or”;

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

“(g) a real right in an immovable property described in paragraph *e* or an interest in real property described in that paragraph, other than such a right or interest that the taxpayer has because the taxpayer is a beneficiary under a trust or a member of a partnership.”

(2) Paragraph 1 of subsection 1, when it replaces paragraphs *b*, *c*, *e* and *f* of section 370 of the Act, and paragraph 2 of subsection 1 apply in respect of a property or a right acquired after 21 March 2011. However, when paragraphs *b*, *c* and *e* of that section apply in respect of a property or a right



acquired by a person or a partnership on or before 31 December 2011 pursuant to an agreement in writing entered into by the person or partnership before 22 March 2011, those paragraphs are to be read as follows:

“(b) any right, licence or privilege to prospect, explore, drill or mine for minerals in a mineral resource in Canada or to store underground petroleum, natural gas or other related hydrocarbons in Canada;

“(c) any oil or gas well in Canada or any immovable property or real property in Canada the value of which depends primarily upon its petroleum or natural gas content (not including any depreciable property);

“(e) any immovable property or real property in Canada (not including any depreciable property) the value of which depends primarily upon its mineral resource content;”.

(3) Paragraph 1 of subsection 1, when it replaces paragraphs *d* and *d.1* of section 370 of the Act, applies in respect of a right acquired after 20 December 2002. However, when those paragraphs apply in respect of a right acquired before 22 March 2011, or in respect of a right acquired by a person or a partnership after 21 March 2011, but on or before 31 December 2011 and pursuant to an agreement in writing entered into by the person or partnership before 22 March 2011, those paragraphs are to be read as follows:

“(d) any right to a rental or royalty computed by reference to the amount or value of production from an oil or gas well in Canada, or from a natural accumulation of petroleum or natural gas in Canada, if the payer of the rental or royalty has a right or an interest in the well or accumulation, as the case may be, and 90% or more of the rental or royalty is payable out of, or from the proceeds of, the production from the well or accumulation;

“(d.1) any right to a rental or royalty computed by reference to the amount or value of production from a mineral resource in Canada, if the payer of the rental or royalty has a right or an interest in the mineral resource and 90% or more of the rental or royalty is payable out of, or from the proceeds of, the production from the mineral resource;”.

**51.** (1) Section 395 of the Act is amended

(1) by replacing paragraphs *c* and *c.1* by the following paragraphs:

“(c) any expense incurred by the taxpayer to determine the existence of a mineral resource in Canada, to locate such a resource or to determine the extent or quality of such a resource, including any expense incurred in the course of prospecting, carrying out geological, geophysical or geochemical surveys, drilling and trenching or digging test pits or preliminary sampling, other than any expense incurred in drilling or completing an oil or gas well or in building a temporary access road to, or preparing a site in respect of, any such well, and other than Canadian development expenses or any expense that may reasonably

be related to a mine in the mineral resource that has come into production in reasonable commercial quantities or to an actual or potential extension of such a mine;

“(c.1) any expense incurred by the taxpayer after 16 November 1978 to bring a new mine in a mineral resource in Canada, other than a bituminous sands deposit or an oil shale deposit, into production in reasonable commercial quantities, including any expense for clearing, removing overburden and stripping, sinking a mine shaft or constructing an adit or other underground entry, to the extent that these expenses were incurred prior to the commencement of production from the new mine in reasonable commercial quantities;”;

(2) by inserting the following paragraph after paragraph c.2:

“(c.3) any expense incurred by the taxpayer after 21 March 2011 that is an eligible oil sands mine development expense or a specified oil sands mine development expense;”.

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred after 5 November 2010. However, when paragraph c.1 of section 395 of the Act applies in respect of expenses incurred before 22 March 2011, it is to be read as if “, other than a bituminous sands deposit or an oil shale deposit,” was struck out.

(3) Paragraph 2 of subsection 1 applies in respect of expenses incurred after 21 March 2011.

**52.** (1) The Act is amended by inserting the following sections after section 395.1:

**395.2.** For the purposes of paragraph c.3 of section 395, “eligible oil sands mine development expense” means the aggregate of all amounts each of which is the product obtained by multiplying, by the percentage specified in the second paragraph, an expense (other than an expense that is a specified oil sands mine development expense described in section 395.3) that is incurred by a taxpayer after 21 March 2011 but on or before 31 December 2015 and that would be described in paragraph c.1 of section 395 if that paragraph were read without reference to “, other than a bituminous sands deposit or an oil shale deposit;”.

The percentage to which the first paragraph refers, in relation to an expense, is

- (a) 100% if the expense is incurred on or before 31 December 2012;
- (b) 80% if the expense is incurred in the calendar year 2013;
- (c) 60% if the expense is incurred in the calendar year 2014; and

(d) 30% if the expense is incurred in the calendar year 2015.

**“395.3.** For the purposes of paragraph *c.3* of section 395, “specified oil sands mine development expense” means an expense that is incurred by a taxpayer after 21 March 2011 but on or before 31 December 2014 to achieve completion of a specified oil sands mine development project of the taxpayer and that would be described in paragraph *c.1* of section 395 if that paragraph were read without reference to “, other than a bituminous sands deposit or an oil shale deposit.”.

For the purposes of this section,

“bitumen mine development project”, of a taxpayer, means a project the taxpayer undertakes for the sole purpose of developing a new mine to extract and process tar sands from a mineral resource of the taxpayer to produce bitumen or a similar product;

“bitumen upgrading development project”, of a taxpayer, means a project the taxpayer undertakes for the sole purpose of constructing an upgrading facility to process bitumen or a similar feedstock (all or substantially all of which is from a mineral resource of the taxpayer) from a new mine to the crude oil stage or its equivalent;

“completion”, of a specified oil sands mine development project, means the first attainment of a level of average output, attributable to the project and measured over a 60-day period, equal to at least 60% of the planned level of average daily output (as determined in paragraph *b* of the definition of “specified oil sands mine development project”);

“designated asset”, in respect of an oil sands mine development project of a taxpayer, means a property that is a building, a structure, machinery or equipment and is, or is an integral and substantial part of,

(a) in the case of a bitumen mine development project,

- i. a crusher,
- ii. a froth treatment plant,
- iii. a primary separation unit,
- iv. a steam generation plant,
- v. a cogeneration plant, or
- vi. a water treatment plant; or

(b) in the case of a bitumen upgrading development project,

- i. a gasifier unit,
- ii. a vacuum distillation unit,
- iii. a hydrocracker unit,
- iv. a hydrotreater unit,
- v. a hydroprocessor unit, or
- vi. a coker;

“oil sands mine development project”, of a taxpayer, means a bitumen mine development project or a bitumen upgrading development project;

“preliminary work activity”, in respect of a taxpayer’s oil sands mine development project, means any activity that is preliminary to the acquisition, construction, fabrication or installation by or on behalf of the taxpayer of designated assets in respect of the project including, in particular, the following activities:

- (a) obtaining permits or regulatory approvals;
- (b) performing design or engineering work;
- (c) conducting feasibility studies;
- (d) conducting environmental assessments; and
- (e) entering into contracts;

“specified oil sands mine development project”, of a taxpayer, means an oil sands mine development project (not including any preliminary work activity) in respect of which

(a) one or more designated assets was, before 22 March 2011, acquired by the taxpayer or in the process of being constructed, fabricated or installed, by or on behalf of the taxpayer; and

(b) the planned level of average daily output (where that output is bitumen or a similar product in the case of a bitumen mine development project, or synthetic crude oil or a similar product in the case of a bitumen upgrading development project) that can reasonably be expected, is the lesser of

- i. the level that was the demonstrated intention of the taxpayer on 21 March 2011 to produce from the oil sands mine development project, and
- ii. the maximum level of output associated with the design capacity, on 21 March 2011, of the designated assets referred to in paragraph *a*.”

(2) Subsection 1 has effect from 22 March 2011.

**53.** (1) Section 396 of the Act is amended by replacing paragraph *c.2* by the following paragraph:

“(c.2) any expense, incurred in respect of a mineral resource before a new mine in the mineral resource comes into production in reasonable commercial quantity, that results in income earned, or that may reasonably be expected to result in income earned, before the new mine comes into production in reasonable commercial quantity, except to the extent that the aggregate of all such expenses exceeds the aggregate of those incomes if

i. the expense is otherwise described in paragraph *c* of section 395 and incurred, in respect of the resource, in prospecting, drilling, trenching, digging test pits or preliminary sampling, or

ii. the expense is otherwise described in paragraph *c.1* of section 395;”.

(2) Subsection 1 applies in respect of an expense incurred after 5 November 2010.

**54.** (1) Section 408 of the Act is amended

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

“(b.0.1) any expense, or portion of any expense, that is not a Canadian exploration expense, incurred by the taxpayer for the purpose of bringing a new mine in a mineral resource in Canada that is a bituminous sands deposit or an oil shale deposit into production and incurred before the new mine comes into production in reasonable commercial quantities, including an expense for clearing the land, removing overburden and stripping, or building an entry ramp;”;

(2) by replacing the portion of paragraph *c* before subparagraph *i* by the following:

“(c) despite section 144, the cost to the taxpayer of property described in any of paragraphs *b*, *d.1* and *e* of section 370 or of a right or an interest relating to such property, other than a right or an interest that the taxpayer has because the taxpayer is a beneficiary under a trust or a member of a partnership, including any payment for the preservation of a taxpayer’s rights in respect of such a property, right or interest, but excluding, except for the application of this paragraph to a taxation year that begins after 31 December 2006;”.

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred after 21 March 2011.

(3) Paragraph 2 of subsection 1 applies in respect of a property or a right acquired after 21 March 2011.

**55.** (1) Section 412 of the Act is amended by replacing the portion of paragraph *b* before subparagraph *i* by the following:

“(b) all amounts each of which is, in respect of the disposition by the taxpayer before that time of a property described in any of paragraphs *b*, *d.1* and *e* of section 370, of a property disposed of after 21 March 2011 which was described in any of those paragraphs and the cost of which when acquired by the taxpayer was included in the Canadian development expense of the taxpayer, or of any right or interest relating to such a property, other than such a right or an interest that the taxpayer has by reason of being a beneficiary under a trust or a member of a partnership, equal to the amount by which”.

(2) Subsection 1 has effect from 22 March 2011.

**56.** (1) Section 560.2 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) the time at which the vendor last acquired control, within the meaning of subparagraph *b* of the first paragraph of section 739, with the necessary modifications, of the subsidiary; and”.

(2) Subsection 1 has effect from 22 March 2011.

**57.** (1) Section 651.1 of the Act is replaced by the following section:

“**651.1.** Except as otherwise provided in this Part and without restricting the application of sections 316.1, 456 to 458, 462.1 to 462.24, 466 to 467.1, 766.5 to 766.7.2 and 1034.0.0.2, an amount included under any of sections 659 and 661 to 663 in computing the income for a taxation year of a beneficiary of a trust is deemed to be income of the beneficiary for the year from a property that is an interest in the trust and not from any other source, and an amount deductible in computing the amount that would, but for paragraphs *a* and *b* of section 657 and section 657.1, be the income of a trust for a taxation year is not to be deducted by a beneficiary of the trust in computing the beneficiary’s income for a taxation year.”

(2) Subsection 1 has effect from 22 March 2011.

**58.** Section 693 of the Act is amended by replacing the second paragraph by the following paragraph:

“However, the taxpayer shall apply the provisions of this Book in the following order: Title I.0.0.1, sections 694.0.1, 694.0.2, 737.17, 737.18.12, 726.29 and 726.35, Titles V, VI.8, V.1, VI.1, VI.2, VI.3, VI.3.1, VI.3.2, VI.3.2.1, VI.3.2.2, VI.3.2.3, VII, VII.0.1, VI.5 and VI.5.1 and sections 725.1.2, 737.14 to 737.16.1, 737.18.10, 737.18.11, 737.18.17, 737.18.26, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.22.0.13, 737.25, 737.28, 726.28, 726.33 and 726.34.”

**59.** (1) The Act is amended by inserting the following section after section 693.3:

**“693.4.** In this Book, except Titles V, VI.3 and VI.9, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document that has been issued to a person or a partnership, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(a) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(b) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.

Where a document is, without being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of this section, to be separate documents the first of which (referred to as the “replaced document”) has been replaced by the second (referred to as the “new document”).

Where, in the circumstances described in the second paragraph, a document is amended only for a part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document.”

(2) Subsection 1 has effect from 22 December 2010.

**60.** (1) Section 710 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) subject to section 711, the aggregate of all amounts each of which is the eligible amount of a gift, other than a gift the eligible amount of which is included in the aggregate described in any of paragraphs *b* to *e*, made by the corporation in the year, in any of the five preceding taxation years, if the gift was made in a taxation year that ended before 24 March 2006, or in any of the 20 preceding taxation years, if the gift is made in a taxation year that ends after 23 March 2006, to a qualified donee;”.

(2) Subsection 1 has effect from 1 January 2012.

**61.** (1) Section 710.0.2 of the Act is amended by replacing “716.0.3” in the portion before paragraph *a* by “716.0.11”.

(2) Subsection 1 has effect from 22 March 2011.

**62.** (1) Section 710.2.1 of the Act, amended by section 232 of chapter 21 of the statutes of 2011, is again amended by replacing “716.0.3” by “716.0.11”.

(2) Subsection 1 has effect from 22 March 2011.

**63.** (1) Section 714.1 of the Act is amended by replacing the first paragraph by the following paragraph:

**“714.1.** For the purposes of this Title, where at any time a corporation makes a gift of a work of art referred to in the second paragraph to a donee referred to in any of paragraphs *b* to *e* and *g* to *i* of the definition of “qualified donee” in section 999.2 or in any of subparagraphs *i*, *iv* and *v* of paragraph *a* of the definition of “qualified donee” in subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and whose registration as a qualified donee has not been revoked by the Minister of National Revenue, other than such a donee who acquires the work of art in connection with its primary mission, the corporation is deemed, in respect of that work of art, not to have made a gift unless the donee disposes of the work of art on or before 31 December of the fifth calendar year following the year that includes that time.”

(2) Subsection 1 has effect from 1 January 2012.

**64.** (1) Section 716 of the Act is amended by replacing “donee referred to in any of paragraphs *a* to *c* of section 710” in the portion of the first paragraph before subparagraph *a* by “qualified donee”.

(2) Subsection 1 has effect from 1 January 2012.

**65.** (1) Section 716.0.2 of the Act is amended by replacing “second” by “third”.

(2) Subsection 1 has effect from 6 July 2001.

**66.** (1) The Act is amended by inserting the following sections after section 716.0.3:

**“716.0.4.** Subject to sections 716.0.6 and 716.0.7, if a corporation has granted an option to a qualified donee in a taxation year, no amount in respect of the option is to be included in computing an amount under any of paragraphs *a* to *e* of section 710 in respect of the corporation for any year.

**“716.0.5.** Section 716.0.6 applies if

(a) an option to acquire a property of a corporation is granted to a qualified donee;



(b) the option is exercised so that the property is disposed of by the corporation and acquired by the qualified donee at a particular time; and

(c) either

i. the amount that is 80% of the fair market value of the property at the particular time is greater than or equal to the aggregate of

(1) the consideration received by the corporation from the qualified donee for the property, and

(2) the consideration received by the corporation from the qualified donee for the option, or

ii. the corporation establishes to the satisfaction of the Minister that the granting of the option or the disposition of the property was made by the corporation with the intention to make a gift to the qualified donee.

**“716.0.6.** If this section applies because of section 716.0.5, the following rules apply despite paragraph *a* of section 296:

(a) the corporation is deemed to have received proceeds of disposition of the property equal to the property’s fair market value at the particular time referred to in paragraph *b* of section 716.0.5; and

(b) there shall be included in the aggregate referred to in paragraph *a* of section 710, for the corporation’s taxation year that includes the particular time, the amount by which the property’s fair market value exceeds the aggregate of the amounts described in subparagraphs 1 and 2 of subparagraph *i* of paragraph *c* of section 716.0.5.

**“716.0.7.** If an option to acquire a particular property of a corporation is granted to a qualified donee and the option is disposed of by the qualified donee (otherwise than by the exercise of the option) at a particular time, the following rules apply:

(a) the corporation is deemed to dispose of a property at the particular time

i. the adjusted cost base of which to the corporation immediately before the particular time is equal to the consideration paid by the qualified donee for the option, and

ii. the proceeds of disposition of which are equal to the lesser of the fair market value of the particular property at the particular time and the fair market value of any consideration (other than a non-qualifying security of a person) received by the qualified donee for the option; and

(b) there shall be included in the aggregate referred to in paragraph *a* of section 710 for the corporation’s taxation year that includes the particular time

the amount by which the proceeds of disposition as determined by subparagraph ii of paragraph *a* exceed the consideration paid by the qualified donee for the option.

**“716.0.8.** Section 716.0.9 applies if a qualified donee has issued to a corporation a receipt referred to in section 712 in respect of a transfer of a property (in this section and section 716.0.9 referred to as the “original property”) and a property (in this section and sections 716.0.9 to 716.0.11 referred to as the “particular property”) that is

(*a*) the original property is later transferred to the corporation (unless that later transfer is reasonable consideration or remuneration for property acquired by or services rendered to a person); or

(*b*) any other property that may reasonably be considered compensation for or a substitute for, in whole or in part, the original property, is later transferred to the corporation.

**“716.0.9.** If this section applies because of section 716.0.8, the following rules apply:

(*a*) irrespective of whether the transfer of the original property by the corporation is a gift, the corporation is deemed not to have disposed of the original property at the time of that transfer nor to have made a gift;

(*b*) if the particular property is identical to the original property, the particular property is deemed to be the original property; and

(*c*) if the particular property is not the original property,

i. the corporation is deemed to have disposed of the original property at the time that the particular property is transferred to the corporation for proceeds of disposition equal to the greater of the fair market value of the particular property at that time and the fair market value of the original property at the time that it was transferred by the corporation to the qualified donee, and

ii. if, but for paragraph *a*, the transfer of the original property by the corporation would be a gift, the corporation is deemed to have, at the time of that transfer, transferred to the qualified donee a property that is the subject of a gift having a fair market value equal to the amount by which the fair market value of the original property at the time of that transfer exceeds the fair market value of the particular property at the time that it is transferred to the corporation.

**“716.0.10.** If section 716.0.9 applies in respect of a transfer of a particular property to a corporation and that particular property has a fair market value greater than \$50, the transferor must, in respect of that transfer, file a return containing prescribed information with the Minister not later than 90 days after the day on which the particular property was transferred and provide a copy of the return to the corporation.

**“716.0.11.** If section 716.0.9 applies in respect of a transfer of a particular property to a corporation, the Minister may, despite sections 1010 to 1011, make any assessment, reassessment or additional assessment of tax, interest or penalties payable under this Part by a person for any taxation year to the extent that the assessment, reassessment or additional assessment can reasonably be regarded as relating to the transfer of the particular property.”

(2) Subsection 1, when it inserts sections 716.0.4 to 716.0.7 of the Act, applies in respect of an option granted after 21 March 2011.

(3) Subsection 1, when it inserts sections 716.0.8 to 716.0.11 of the Act, applies in respect of the transfer of a property that occurs after 21 March 2011. In addition, an information return filed with the Minister of Revenue on or before 17 July 2012 is deemed to have been filed with the Minister of Revenue within the time limit provided for in section 716.0.10 of the Act.

**67.** Section 726.4.17.16 of the Act is repealed.

**68.** (1) Section 726.6.2 of the Act is amended by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) the other corporation is not connected, within the meaning of the regulations if the latter were read without reference to subparagraph *b* of the first paragraph of section 739, with the particular corporation.”

(2) Subsection 1 has effect from 22 March 2011.

**69.** (1) Section 726.20.1 of the Act is amended by replacing paragraph *b* of the definition of “eligible taxable capital gain amount” in the first paragraph by the following paragraph:

“(b) where paragraph *a* or *d* of section 231.2 applies in respect of the disposition of the particular property, the amount that would correspond to the individual’s taxable capital gain for the year from the disposition if that section were read without reference to that paragraph and, in any other case, the individual’s taxable capital gain for the year from the disposition of the particular property; and”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**70.** (1) Section 726.20.2 of the Act is amended by inserting the following paragraph after the second paragraph:

“For the purposes of subparagraph *c* of the first paragraph, where an individual is deemed to have realized, at any time in a taxation year, a capital gain from another capital property under section 262.5, the capital gain is deemed to be a capital gain realized by the individual in the year in respect of a resource property.”

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**71.** Section 733.0.2 of the Act is repealed.

**72.** Title VII.2.1 of Book IV of Part I of the Act, comprising sections 737.18.1 to 737.18.5, is repealed.

**73.** (1) Section 737.18.6 of the Act is amended by replacing paragraph *d* of the definition of “foreign specialist” in the first paragraph by the following paragraph:

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, a certificate issued by Investissement Québec for the taxation year and the certificate and, if applicable, all the similar certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as a specialist;”.

(2) Subsection 1 has effect from 1 January 2011.

**74.** (1) Section 737.18.9 of the Act is replaced by the following section:

“**737.18.9.** For the purposes of the definition of “eligible employer” in the first paragraph of section 737.18.6 and despite any provision to the contrary, a certificate that has been issued to a corporation or a partnership in respect of a recognized business is deemed to be valid until the time the certificate is revoked and it is deemed, only as of that time, not to have been issued.”

(2) Subsection 1 has effect from 22 December 2010.

**75.** (1) Section 737.18.10 of the Act is amended, in the third paragraph,

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

“(b) certifies that the individual is recognized as a specialist for all or part of the year;”;

(2) by striking out subparagraph *c*.

(2) Subsection 1 has effect from 1 January 2011.

**76.** (1) Section 737.18.14 of the Act is amended, in the first paragraph,

(1) by replacing paragraph *c* of the definition of “eligible activities” by the following paragraph:

“(c) are qualified international financial transactions within the meaning of section 7 of the Act respecting international financial centres (chapter C-8.3)

and are covered by a qualification certificate issued to the corporation by the Minister of Finance for the purposes of Division II.6.14.3 of Chapter III.1 of Title III of Book IX;”;

(2) by replacing “exemption period” wherever it appears in the following provisions by “tax-free period”:

- the definition of “compensation period”;
- the definition of “date of the beginning of the exemption period”;
- paragraph *a* of the definition of “eligibility period”.

(2) Paragraph 1 of subsection 1 has effect from 31 March 2010.

**77.** Section 737.18.15 of the Act is amended by replacing “exemption period” in subparagraphs *a* and *b* of the second paragraph by “tax-free period”.

**78.** (1) Section 737.18.29 of the Act is amended, in the definition of “foreign specialist” in the first paragraph,

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

“(d) the qualified corporation has obtained in respect of the individual, for the purposes of this Title, a qualification certificate issued by the Minister of Finance for the taxation year and the qualification certificate and, if applicable, all the similar qualification certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as a specialist;”;

(2) by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2011.

**79.** (1) Section 737.18.30.1 of the Act is amended

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

“ii. as if “from the particular time to the end of the year or the part of the year” in paragraphs *c* and *d* was replaced by “throughout the year or the part of the year”.”;

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

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign specialist

working for the qualified corporation if paragraphs *c* and *d* of the definition of “foreign specialist” in the first paragraph of section 737.18.29 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”.

(2) Subsection 1 has effect from 1 January 2011.

**80.** (1) Section 737.18.30.2 of the Act is amended by replacing the portion of the third paragraph before subparagraph *a* by the following:

“In addition, where at a particular time an individual would again become a foreign specialist if this section were read without reference to the first and second paragraphs and paragraphs *c* and *d* of the definition of “foreign specialist” in the first paragraph of section 737.18.29 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2011.

**81.** (1) Section 737.18.34 of the Act is amended, in the fourth paragraph,

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

“(b) certifies that the individual is recognized as a specialist for all or part of the year;”;

(2) by striking out subparagraph *c*.

(2) Subsection 1 has effect from 1 January 2011.

**82.** (1) Section 737.19 of the Act is amended by replacing paragraph *d* of the definition of “foreign researcher” in the first paragraph by the following paragraph:

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, from the Minister of Economic Development, Innovation and Export Trade, a certificate certifying that the individual is recognized as a researcher;”.

(2) Subsection 1 has effect from 1 January 2011.

**83.** (1) Section 737.20 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) a certificate referred to in paragraph *d* of the definition of “foreign researcher” in the first paragraph of section 737.19 that has been issued in respect of the individual, in relation to a preceding employment contract entered into with any eligible employer, is deemed to be issued to the eligible employer, in relation to the employment contract.”

(2) Subsection 1 has effect from 22 December 2010.

**84.** (1) Section 737.22.0.0.1 of the Act is amended, in the definition of “foreign researcher on a postdoctoral internship” in the first paragraph,

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

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, a certificate issued by the Minister of Education, Recreation and Sports for the taxation year and the certificate and, if applicable, all the similar certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as a researcher on a postdoctoral internship;”;

(2) by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2011.

**85.** (1) Section 737.22.0.0.2.1 of the Act is amended

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

“ii. as if “from the particular time to the end of the year or the part of the year” in the portion of paragraph *c* before subparagraph i and in paragraph *d* was replaced by “throughout the year or the part of the year”.”;

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

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign researcher on a postdoctoral internship working for the eligible employer if the portion of paragraph *c* of the definition of “foreign researcher on a postdoctoral internship” in the first paragraph of section 737.22.0.0.1 before subparagraph i and paragraph *d* of that definition were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”.”

(2) Subsection 1 has effect from 1 January 2011.

**86.** (1) Section 737.22.0.0.2.2 of the Act is amended by replacing the portion of the third paragraph before subparagraph *a* by the following:

“In addition, where at a particular time an individual would again become a foreign researcher on a postdoctoral internship if this section were read without reference to the first and second paragraphs and the portion of paragraph *c* of the definition of “foreign researcher on a postdoctoral internship”

in the first paragraph of section 737.22.0.0.1 before subparagraph *i* and paragraph *d* of that definition were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2011.

**87.** (1) Section 737.22.0.0.5 of the Act is amended by replacing paragraph *d* of the definition of “foreign expert” in the first paragraph by the following paragraph:

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, a certificate issued by the Minister of Economic Development, Innovation and Export Trade for the taxation year and the certificate and, if applicable, all the similar certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as an expert;”.

(2) Subsection 1 applies from the taxation year 2011.

**88.** (1) Section 737.22.0.0.6 of the Act is amended

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

“**737.22.0.0.6.** For the application of the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5 to an individual who entered into an employment contract with an eligible employer, the following rules must be taken into consideration:”;

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

“(b) where, in relation to taxation years preceding the year 2011, a particular certificate referred to in paragraph *d* of that definition has been issued in respect of the individual to any eligible employer,

i. the particular certificate is deemed to have been issued for each of the preceding taxation years, and

ii. the particular certificate is deemed to have been issued to the eligible employer in relation to the employment contract, if the contract has been entered into in any of the preceding taxation years.”

(2) Subsection 1 applies from the taxation year 2011.

**89.** (1) Section 737.22.0.0.6.1 of the Act is amended

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



“ii. as if “from the particular time to the end of the year or the part of the year” in the portion of paragraph *c* before subparagraph *i* and in paragraph *d* was replaced by “throughout the year or the part of the year”.”;

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

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign expert working for the eligible employer if the portion of paragraph *c* of the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5 before subparagraph *i* and paragraph *d* of that definition were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”.”

(2) Subsection 1 applies from the taxation year 2011.

**90.** (1) Section 737.22.0.0.6.2 of the Act is amended by replacing the portion of the third paragraph before subparagraph *a* by the following:

“In addition, where at a particular time an individual would again become a foreign expert if this section were read without reference to the first and second paragraphs and the portion of paragraph *c* of the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5 before subparagraph *i* and paragraph *d* of that definition were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”, the following rules apply:”

(2) Subsection 1 applies from the taxation year 2011.

**91.** (1) Section 737.22.0.1 of the Act is amended, in the definition of “foreign specialist” in the first paragraph,

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

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, a certificate issued by Investissement Québec for the taxation year and the certificate and, if applicable, all the similar certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as a specialist;”;

(2) by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2011.

**92.** (1) Section 737.22.0.1.3 of the Act is replaced by the following section:

**“737.22.0.1.3.** Where, but for this section, a corporation would no longer be an eligible employer for a taxation year because of the revocation of a certificate or a qualification certificate it was issued, the following rules must, for the purposes of this Title, be taken into consideration despite any provision to the contrary:

(a) if the corporation is described in any of paragraphs *a* and *g* to *j* of the definition of “eligible employer” in the first paragraph of section 737.22.0.1, the certificate or qualification certificate is deemed to be valid until the time the certificate or qualification certificate is revoked and it is deemed, only as of that time, not to have been issued; and

(b) if the corporation is described in any of paragraphs *b* to *f* of that definition, the certificate is deemed not to have been revoked for that taxation year.”

(2) Subsection 1 has effect from 22 December 2010.

**93.** (1) Section 737.22.0.2.1 of the Act is amended

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

“ii. as if “from the particular time to the end of the year or the part of the year” in paragraphs *c* and *d* was replaced by “throughout the year or the part of the year”.”;

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

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign specialist working for the eligible employer if paragraphs *c* and *d* of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”.”

(2) Subsection 1 has effect from 1 January 2011.

**94.** (1) Section 737.22.0.2.2 of the Act is amended by replacing the portion of the third paragraph before subparagraph *a* by the following:

“In addition, where at a particular time an individual would again become a foreign specialist if this section were read without reference to the first and second paragraphs and paragraphs *c* and *d* of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2011.

**95.** (1) Section 737.22.0.5 of the Act is amended, in the definition of “foreign professor” in the first paragraph,

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

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, a certificate issued by the Minister of Education, Recreation and Sports for the taxation year and the certificate and, if applicable, all the similar certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as a professor;”;

(2) by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2011.

**96.** (1) Section 737.22.0.6.1 of the Act is amended

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

“ii. as if “from the particular time to the end of the year or the part of the year” in paragraphs *c* and *d* was replaced by “throughout the year or the part of the year”.”;

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

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign professor working for the eligible employer if paragraphs *c* and *d* of the definition of “foreign professor” in the first paragraph of section 737.22.0.5 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”.”

(2) Subsection 1 has effect from 1 January 2011.

**97.** (1) Section 737.22.0.6.2 of the Act is amended by replacing the portion of the third paragraph before subparagraph *a* by the following:

“In addition, where at a particular time an individual would again become a foreign professor if this section were read without reference to the first and second paragraphs and paragraphs *c* and *d* of the definition of “foreign professor” in the first paragraph of section 737.22.0.5 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2011.

**98.** (1) Section 737.22.0.9 of the Act is amended by replacing the definition of “eligible individual” by the following definition:

““eligible individual”, for a taxation year, means an individual who was not resident in Canada at any time in the year and who holds a qualification certificate that was issued to the individual by the Société de développement des entreprises culturelles for the purposes of this Title in respect of an eligible production;”.

(2) Subsection 1 has effect from 22 December 2010.

**99.** (1) Section 739 of the Act is amended by adding the following after paragraph *c*:

“(d) a dividend on a share is a qualified dividend to the extent that

i. it is not received under section 508 to the extent that that section refers to section 506, or

ii. it is received under section 508 to the extent that that section refers to section 506 and,

(1) if the share is held by an individual other than a trust, the dividend is received by the individual,

(2) if the share is held by a corporation, the dividend is received by the corporation while it is a private corporation, and is paid by another private corporation,

(3) if the share is held by a trust, the dividend is received by the trust or designated under section 666 by the trust in respect of a beneficiary and the beneficiary is a person described in the second paragraph, a partnership each of the members of which is, when the dividend is received, a person described in the second paragraph, or another trust or partnership if the trust establishes that the dividend is received by a person described in the second paragraph, or

(4) if the share is held by a partnership, the dividend is included in the income of a member of the partnership and the member is a person described in the second paragraph or the dividend is designated under section 666 by a member of the partnership that is a trust in respect of a beneficiary described in subparagraph 3.

A person to whom subparagraphs 3 and 4 of subparagraph ii of subparagraph *d* of the first paragraph refer, in relation to a dividend, is

(a) an individual other than a trust;

(b) a private corporation when the corporation receives the dividend, if the dividend is paid by another private corporation; or

(c) a trust that does not designate the dividend under section 666.”

(2) Subsection 1 has effect from 22 March 2011.

**100.** (1) Section 741.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**741.1.** A qualified dividend is not to be included in the aggregate determined under subparagraph *i* of paragraph *a* of section 741 or paragraph *b* of that section where the taxpayer referred to in that section establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**101.** (1) Section 741.3 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**741.3.** A qualified dividend is not to be included in the aggregate determined under subparagraph *i* of paragraph *a* of section 741.2 or paragraph *b* or *c* of that section where the taxpayer referred to in that section establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**102.** (1) Section 742 of the Act is amended by replacing the portion of subparagraph *c* of the third paragraph before subparagraph *i* by the following:

“(c) received on the share referred to in the first paragraph and designated under section 666 by the trust in respect of a beneficiary that was a corporation, a partnership or another trust, provided the dividend is a qualified dividend and the trust establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**103.** (1) Section 742.1 of the Act is amended by replacing the portion of subparagraph *c* of the third paragraph before subparagraph *i* by the following:

“(c) received on the share referred to in the first paragraph after the time of acquisition and designated under section 666 by the trust in respect of a beneficiary that was a corporation, a partnership or another trust, provided the dividend is a qualified dividend and the trust establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**104.** (1) Section 742.2 of the Act is amended by replacing the portion before paragraph *a* by the following:

**“742.2.** A qualified dividend received by a trust is not to be included under subparagraph i of subparagraph *a* or subparagraph ii of subparagraph *b* of the first paragraph of section 742 or subparagraph i of subparagraph *a* of the first paragraph of section 742.1 where the trust establishes that the dividend”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**105.** (1) Section 742.3 of the Act is amended by replacing the portion before paragraph *a* by the following:

**“742.3.** A qualified dividend that is a taxable dividend received on a share and designated under section 666 by a trust in respect of a beneficiary that was a corporation, partnership or trust is not to be included under subparagraph *b* of the first paragraph of section 742 or 742.1 where the trust establishes that the dividend was received by an individual (other than a trust), or”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**106.** (1) Section 743.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

**“743.1.** A qualified dividend is not to be included in the aggregate determined under any of paragraphs *a* to *c* of section 743 where the taxpayer referred to in that section establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**107.** (1) Section 744.0.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

**“744.0.1.** A qualified dividend is not to be included in the aggregate determined under any of paragraphs *a* to *c* of section 744 where the shareholder referred to in that section establishes that”.

(2) Subsection 1 has effect from 22 March 2011.

**108.** (1) Section 744.2.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

**“744.2.1.** A qualified dividend is not to be included in the aggregate determined under paragraph *a* of section 744.2 where the trust referred to in that section establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**109.** (1) Section 744.2.2 of the Act is amended by replacing the portion before paragraph *a* by the following:

**“744.2.2.** A qualified dividend is not to be included in the aggregate determined under paragraph *b* of section 744.2 where the trust referred to in that section establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**110.** (1) Section 744.6 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) the taxpayer is a financial institution in the year, the share is a mark-to-market property for the year, and the taxpayer received either a dividend on the share at a time when the taxpayer and persons with whom the taxpayer was not dealing at arm’s length held in total more than 5% of the issued shares of any class of the capital stock of the corporation that paid the dividend, or a dividend on the share paid under section 506; or”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**111.** (1) Section 744.6.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

**“744.6.1.** A dividend, other than a dividend received under section 508 to the extent that that section refers to section 506, is not to be included in the aggregate determined under subparagraph ii of subparagraph *b* of the third paragraph of section 744.6 in respect of a taxpayer referred to in that section unless”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**112.** (1) Section 749.1 of the Act is amended by replacing “772.13” by “772.13.3”.

(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual’s taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or

redetermine the individual's tax payable and make an assessment, a reassessment or an additional assessment.

**113.** (1) The Act is amended by inserting the following after section 752.0.10.0.3:

**“CHAPTER I.0.2.0.2**

**“TAX CREDIT FOR VOLUNTEER FIREFIGHTERS**

**“752.0.10.0.4.** In this chapter,

“eligible volunteer firefighting services” means services (other than excluded services) provided by an individual in the individual's capacity as a volunteer firefighter to a fire safety service and that consist primarily of being on call for and responding to firefighting and related emergency calls, attending meetings held by the fire safety service and participating in required training related to the prevention or suppression of fires;

“excluded services” means services provided by an individual in the individual's capacity as a volunteer firefighter to a fire safety service to which the individual also provides firefighting services otherwise than as a volunteer.

**“752.0.10.0.5.** An individual may deduct, from the individual's tax otherwise payable for a taxation year under this Part, an amount equal to the product obtained by multiplying \$3,000 by the percentage specified in paragraph *a* of section 750 that is applicable for the year if

(a) the individual performs not less than 200 hours of eligible volunteer firefighting services in the year for one or more fire safety services; and

(b) the individual files with the Minister, at the request of and in the manner determined by the Minister, a written certificate from the fire chief or an authorized representative of each fire safety service to which the individual provided eligible volunteer firefighting services in the year, attesting to the number of hours of such services performed in the year by the individual for that fire safety service.”

(2) Subsection 1 applies from the taxation year 2011.

**114.** (1) Section 752.0.10.1 of the Act is amended, in the first paragraph,

(1) by replacing “second” in paragraph *a* of the definition of “non-qualifying security” by “third”;

(2) by replacing the definition of “total charitable gifts” by the following definition:



““total charitable gifts” of an individual for a taxation year means the aggregate of all amounts each of which is the eligible amount of a gift (other than a gift described in any of the definitions of “total Crown gifts” of the individual for the year, “total cultural gifts” of the individual for the year, “total gifts of qualified property” of the individual for the year and “total musical instrument gifts” of the individual for the year) made by the individual in the year or in any of the five preceding taxation years to a qualified donee, if the conditions set out in section 752.0.10.2 are met in respect of that amount;”.

(2) Paragraph 1 of subsection 1 has effect from 6 July 2001.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2012. In addition, when paragraph *e* of the definition of “total charitable gifts” in the first paragraph of section 752.0.10.1 of the Act applies in respect of a gift made after 8 May 2000, it is to be read as follows:

“(e) a municipality in Canada.”.

**115.** (1) Section 752.0.10.10.3 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) for the purposes of this chapter, except section 752.0.10.10.2, and of sections 985.1 to 985.22, 985.23.1 to 985.23.7, 985.23.9, 985.23.10, 985.24, 985.25 and 999.2, the transfer referred to in section 752.0.10.10.2 is deemed to be a gift made immediately before the individual’s death by the individual to the qualified donee referred to in section 752.0.10.10.2; and”.

(2) Subsection 1 has effect from 1 January 2012.

**116.** (1) Section 752.0.10.10.5 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) for the purposes of this chapter, except section 752.0.10.10.4, and of sections 985.1 to 985.22, 985.23.1 to 985.23.7, 985.23.9, 985.23.10, 985.24, 985.25 and 999.2, the transfer referred to in section 752.0.10.10.4 is deemed to be a gift made immediately before the individual’s death by the individual to the qualified donee referred to in section 752.0.10.10.4; and”.

(2) Subsection 1 has effect from 1 January 2012.

**117.** (1) Section 752.0.10.11.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“**752.0.10.11.1.** For the purposes of this chapter, if at any time an individual makes a gift of a work of art described in the second paragraph to a donee referred to in any of paragraphs *b* to *e* and *g* to *i* of the definition of “qualified donee” in section 999.2 or in any of subparagraphs *i*, *iv* and *v* of paragraph *a* of the definition of “qualified donee” in subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1,

5th Supplement) and whose registration as a qualified donee has not been revoked by the Minister of National Revenue, other than such a donee who acquires the work of art in connection with its primary mission, the individual is deemed, in respect of that work of art, not to have made a gift unless the donee disposes of the work of art on or before 31 December of the fifth year following the year that includes that time.”

(2) Subsection 1 has effect from 1 January 2012.

**118.** (1) Section 752.0.10.12 of the Act is amended by replacing “donee described in the definitions of “total charitable gifts”, “total Crown gifts” and “total gifts of qualified property” in the first paragraph of section 752.0.10.1” in the portion of the first paragraph before subparagraph *a* by “qualified donee”.

(2) Subsection 1 has effect from 1 January 2012.

**119.** (1) Section 752.0.10.16 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(c) if the security is disposed of by the donee within 60 months after the particular time and paragraph *b* does not apply to the security, the individual is deemed to have made a gift to the donee of a property at the time of the disposition and the fair market value of the property is deemed to be the lesser of the fair market value of any consideration (other than a non-qualifying security of any person) received by the donee for the security and the fair market value of the security at the particular time that would, but for this section, have been included in the individual’s total charitable gifts or total Crown gifts for a taxation year;”.

(2) Subsection 1 has effect from 22 March 2011.

**120.** (1) The Act is amended by inserting the following sections after section 752.0.10.16:

“**752.0.10.16.1.** Section 752.0.10.16.2 applies if, as part of a series of transactions,

(a) an individual makes, at a particular time, a gift of a particular property to a qualified donee;

(b) a particular person holds a non-qualifying security of the individual; and

(c) the qualified donee acquires, directly or indirectly, a non-qualifying security of the individual or of the particular person.

“**752.0.10.16.2.** If this section applies because of section 752.0.10.16.1, the following rules apply:

(a) for the purposes of this chapter, the fair market value of the particular property is deemed to be reduced by an amount equal to the fair market value of the non-qualifying security acquired by the qualified donee;

(b) for the purposes of section 752.0.10.16, the following presumptions apply:

i. if the non-qualifying security acquired by the qualified donee is a non-qualifying security of the particular person, it is deemed to be a non-qualifying security of the individual, and

ii. the individual is deemed to have made, at the particular time referred to in section 752.0.10.16.1, a gift of the non-qualifying security acquired by the qualified donee, the fair market value of which may not exceed the amount by which the fair market value of the particular property determined without reference to paragraph *a* exceeds the fair market value of the particular property determined under paragraph *a*; and

(c) paragraph *b* of section 752.0.10.16 does not apply in respect of the gift.

**“752.0.10.16.3.** For the purposes of sections 752.0.10.16.1 and 752.0.10.16.2, if, as part of a series of transactions, an individual makes a gift to a qualified donee and the qualified donee acquires a non-qualifying security of a person (other than the individual or the particular person referred to in section 752.0.10.16.1) and it may reasonably be considered, having regard to all the circumstances, that one of the purposes or results of the acquisition of the non-qualifying security by the qualified donee was to facilitate, directly or indirectly, the making of the gift by the individual, the non-qualifying security acquired by the qualified donee is deemed to be a non-qualifying security of the individual.”

(2) Subsection 1 has effect from 22 March 2011.

**121.** (1) The Act is amended by inserting the following sections after section 752.0.10.18:

**“752.0.10.19.** Subject to sections 752.0.10.21 and 752.0.10.22, if an individual has granted an option to a qualified donee in a taxation year, no amount in respect of the option is to be included in computing the total charitable gifts, total Crown gifts, total cultural gifts, total gifts of qualified property or total musical instrument gifts of the individual for any year.

**“752.0.10.20.** Section 752.0.10.21 applies if

(a) an option to acquire a property of an individual is granted to a qualified donee;

(b) the option is exercised so that the property is disposed of by the individual and acquired by the qualified donee at a particular time; and

(c) either

i. the amount that is 80% of the fair market value of the property at the particular time is greater than or equal to the aggregate of

(1) the consideration received by the individual from the qualified donee for the property, and

(2) the consideration received by the individual from the qualified donee for the option, or

ii. the individual establishes to the satisfaction of the Minister that the granting of the option or the disposition of the property was made by the individual with the intention to make a gift to the qualified donee.

**“752.0.10.21.** If this section applies because of section 752.0.10.20, the following rules apply despite paragraph *a* of section 296:

(a) the individual is deemed to have received proceeds of disposition of the property equal to the property’s fair market value at the particular time referred to in paragraph *b* of section 752.0.10.20; and

(b) there shall be included in the individual’s total charitable gifts, for the taxation year that includes the particular time, the amount by which the property’s fair market value exceeds the aggregate of the amounts described in subparagraphs 1 and 2 of subparagraph *i* of paragraph *c* of section 752.0.10.20.

**“752.0.10.22.** If an option to acquire a particular property of an individual is granted to a qualified donee and the option is disposed of by the qualified donee (otherwise than by the exercise of the option) at a particular time, the following rules apply:

(a) the individual is deemed to dispose of a property at the particular time

i. the adjusted cost base of which to the individual immediately before the particular time is equal to the consideration paid by the qualified donee for the option, and

ii. the proceeds of disposition of which are equal to the lesser of the fair market value of the particular property at the particular time and the fair market value of any consideration (other than a non-qualifying security of a person) received by the qualified donee for the option; and

(b) there shall be included in the total charitable gifts of the individual for the individual’s taxation year that includes the particular time the amount by which the proceeds of disposition as determined by subparagraph *ii* of paragraph *a* exceed the consideration paid by the qualified donee for the option.

**“752.0.10.23.** Section 752.0.10.24 applies if a qualified donee has issued to an individual a receipt referred to in section 752.0.10.3 in respect of a transfer of a property (in this section and section 752.0.10.24 referred to as the “original property”) and a property (in this section and sections 752.0.10.24 to 752.0.10.26 referred to as the “particular property”) that is

(a) the original property is later transferred to the individual (unless that later transfer is reasonable consideration or remuneration for property acquired by or services rendered to a person); or

(b) any other property that may reasonably be considered compensation for or a substitute for, in whole or in part, the original property, is later transferred to the individual.

**“752.0.10.24.** If this section applies because of section 752.0.10.23, the following rules apply:

(a) irrespective of whether the transfer of the original property by the individual is a gift, the individual is deemed not to have disposed of the original property at the time of that transfer nor to have made a gift;

(b) if the particular property is identical to the original property, the particular property is deemed to be the original property; and

(c) if the particular property is not the original property,

i. the individual is deemed to have disposed of the original property at the time that the particular property is transferred to the individual for proceeds of disposition equal to the greater of the fair market value of the particular property at that time and the fair market value of the original property at the time that it was transferred by the individual to the qualified donee, and

ii. if, but for paragraph *a*, the transfer of the original property by the individual would be a gift, the individual is deemed to have, at the time of that transfer, transferred to the qualified donee a property that is the subject of a gift having a fair market value equal to the amount by which the fair market value of the original property at the time of that transfer exceeds the fair market value of the particular property at the time that it is transferred to the individual.

**“752.0.10.25.** If section 752.0.10.24 applies in respect of a transfer of a particular property to an individual and that particular property has a fair market value greater than \$50, the transferor must, in respect of that transfer, file a return containing prescribed information with the Minister not later than 90 days after the day on which the particular property was transferred and provide a copy of the return to the individual.

**“752.0.10.26.** If section 752.0.10.24 applies in respect of a transfer of a particular property to an individual, the Minister may, despite sections 1010 to 1011, make any assessment, reassessment or additional assessment of

tax, interest or penalties payable under this Part by a person for any taxation year to the extent that the assessment, reassessment or additional assessment can reasonably be regarded as relating to the transfer of the particular property.”

(2) Subsection 1, when it inserts sections 752.0.10.19 to 752.0.10.22 of the Act, applies in respect of an option granted after 21 March 2011.

(3) Subsection 1, when it inserts sections 752.0.10.23 to 752.0.10.26 of the Act, applies in respect of the transfer of a property that occurs after 21 March 2011. In addition, an information return filed with the Minister of Revenue on or before 17 July 2012 is deemed to have been filed with the Minister of Revenue within the time limit provided for in section 752.0.10.25 of the Act.

**122.** (1) Section 752.0.18.10 of the Act is amended

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

“iv. a university outside Canada if the individual pursued full-time studies leading to a degree, for a period of at least three consecutive weeks;”;

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

“(d) the amount of the individual’s examination fees paid in respect of the year or a preceding year if that year is subsequent to the taxation year 2010 to an educational institution referred to in subparagraph i or ii of paragraph *a*, a professional association, a provincial government department or other similar institution, in relation to an examination the individual has taken in the year if

i. the conditions set out in section 752.0.18.13 are met in respect of that amount, and

ii. the examination is required to obtain a professional status recognized under a law of Canada or of a province, or a licence or certification in respect of a trade, where that status, licence or certification allows the individual to practise the profession or trade in Canada.”

(2) Paragraph 1 of subsection 1 applies in respect of tuition fees paid for a taxation year subsequent to the taxation year 2010.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2011.

**123.** (1) The Act is amended by inserting the following section after section 752.0.18.10.1:

“**752.0.18.10.2.** For the purposes of section 752.0.18.10, the examination fees of an individual includes ancillary fees and charges, other than fees and charges included in section 752.0.18.10.1, that are paid to an

educational institution referred to in subparagraph *i* of paragraph *a* of section 752.0.18.10, a professional order referred to in paragraph *b* of that section, a professional organization referred to in paragraph *c* of that section, or a professional association, a provincial government department or other similar institution referred to in paragraph *d* of that section, in relation to an examination taken by the individual, but does not include any fee or charge to the extent that it is levied in respect of

(a) property to be acquired by an individual;

(b) the construction, renovation or maintenance of any building or facility;  
or

(c) any fee or charge for a taxation year that, but for this paragraph, would be included because of this section in the individual's examination fees and that is not required to be paid by all the individuals taking the examination to the extent that the total for the year of all such fees and charges paid in respect of the individual's examination fees exceeds \$250."

(2) Subsection 1 applies from the taxation year 2011.

**124.** (1) Section 752.0.18.12 of the Act is amended by adding the following paragraph after paragraph *c*:

"(d) the examination fees in respect of which the individual is or was entitled to receive a reimbursement or any form of assistance under a program of the State or of Her Majesty in right of Canada or a province, other than Québec, designed to facilitate the entry or re-entry of workers into the labour force, where the amount of the reimbursement or assistance, as the case may be, is not included in computing the individual's income."

(2) Subsection 1 applies from the taxation year 2011.

**125.** (1) Section 752.0.22 of the Act is amended by replacing "776.1.5.0.17, 776.1.5.0.18, 752.0.18.8" by "752.0.18.8, 776.1.5.0.17, 776.1.5.0.18, 752.0.10.0.5".

(2) Subsection 1 applies from the taxation year 2011.

**126.** (1) Section 752.0.24 of the Act is amended

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

"(a) only the following amounts may be deducted by the individual under sections 752.0.0.1 to 752.0.7, 752.0.10.0.5 and 752.0.10.1 to 752.0.18.15 in respect of any period in the year throughout which the individual was resident in Canada:

i. such of the amounts deductible under sections 752.0.10.0.5, 752.0.10.6, 752.0.11 to 752.0.13.3, 752.0.18.3, 752.0.18.8, 752.0.18.10 and 752.0.18.15 as can reasonably be considered wholly applicable to such a period, computed as though that period were a whole taxation year, and”;

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

“(b) the amount deductible for the year under any of sections 752.0.0.1 to 752.0.7, 752.0.10.0.5 and 752.0.10.1 to 752.0.18.15 in respect of the part of the year that is not included in the period referred to in subparagraph *a* is to be computed as though such part were a whole taxation year.”;

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

“However, the amount deductible for the year by the individual under any of sections 752.0.0.1 to 752.0.7, 752.0.10.0.5 and 752.0.10.1 to 752.0.18.15 must not exceed the amount that would have been deductible under that section had the individual been resident in Canada throughout the year.”

(2) Subsection 1 applies from the taxation year 2011.

**127.** (1) Section 752.0.25 of the Act is amended, in the second paragraph,

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

“(a) where all or substantially all of the individual’s income for the year, as determined under section 28, is included in computing the individual’s taxable income earned in Canada for the year, such portion of the amounts determined under sections 752.0.0.1 to 752.0.10, 752.0.10.0.5 and 752.0.11 to 752.0.13.1.1, as is represented by the proportion described in the second paragraph of section 26; and”;

(2) by replacing “752.0.10.18” in subparagraph *b* by “752.0.10.26”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2011.

(3) Paragraph 2 of subsection 1 has effect from 22 March 2011.

**128.** (1) Section 752.0.27 of the Act is amended by inserting “, 752.0.10.0.5” before “and 752.0.14” in the portion of the first paragraph before subparagraph *a*.

(2) Subsection 1 applies from the taxation year 2011.

**129.** (1) Section 752.12 of the Act is amended by replacing “772.13” in paragraph *b* by “772.13.3”.



(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual's taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or redetermine the individual's tax payable and make an assessment, a reassessment or an additional assessment.

**130.** (1) Section 752.14 of the Act is amended by replacing “772.13” by “772.13.3”.

(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual's taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or redetermine the individual's tax payable and make an assessment, a reassessment or an additional assessment.

**131.** (1) Section 766.5 of the Act is amended by replacing the definition of “excluded amount” by the following definition:

““excluded amount”, in respect of an individual for a taxation year, means an amount that is the income from, or the taxable capital gain from the disposition of, a property acquired by or for the benefit of the individual as a consequence of the death of

(a) the individual's father or mother; or

(b) any other person, if the individual is enrolled as a full-time student during the year at an educational institution prescribed for the purposes of paragraph *d* of the definition of “trust” in section 890.15, or an individual in respect of whom subparagraphs *a* to *c* of the first paragraph of section 752.0.14 apply for the year;”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**132.** (1) The Act is amended by inserting the following sections after section 766.7:

**“766.7.1.** If a specified individual would have for a taxation year, but for this chapter, a taxable capital gain (other than an excluded amount) from a disposition of shares (other than shares listed on a designated stock exchange or shares of a mutual fund corporation) that are transferred, either directly or indirectly, in any manner whatever, to a person with whom the specified individual does not deal at arm's length, the amount of that taxable capital gain is deemed not to be a taxable capital gain and twice the amount is deemed to be received by the specified individual in the year as a taxable dividend that is not an eligible dividend.

**“766.7.2.** If a specified individual would be, but for this chapter, required under section 662 or paragraph *a* of section 663 to include an amount in

computing the specified individual's income for a taxation year, to the extent that the amount can reasonably be considered to be attributable to a taxable capital gain (other than an excluded amount) of a trust from a disposition of shares (other than shares listed on a designated stock exchange or shares of a mutual fund corporation) that are transferred, either directly or indirectly, in any manner whatever, to a person with whom the specified individual does not deal at arm's length, section 662 and paragraph *a* of section 663 do not apply in respect of the amount and twice the amount is deemed to be received by the specified individual in the year as a taxable dividend that is not an eligible dividend."

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

**133.** (1) The Act is amended by inserting the following section after section 771.1.1:

**"771.1.1.1.** In this Title, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(a) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(b) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.

Where a document is, without being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of this section, to be separate documents the first of which (referred to as the "replaced document") has been replaced by the second (referred to as the "new document").

Where, in the circumstances described in the second paragraph, a document is amended only for a part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document."

(2) Subsection 1 has effect from 22 December 2010.

**134.** Section 771.2.3 of the Act is repealed.

**135.** (1) Section 771.12 of the Act is amended by replacing the portion before paragraph *b* by the following:

**“771.12.** Subject to section 771.13, a corporation is an exempt corporation for a taxation year if it carries on or may carry on the business referred to in the certificate described in paragraph *a* and

(*a*) the corporation holds a certificate issued by Investissement Québec certifying that the business referred to in the certificate is

i. an innovative project carried out by the corporation in an information technology development centre,

ii. an innovative project carried out by the corporation in a new economy centre, or

iii. an innovative project carried out by the corporation in a biotechnology development centre;”.

(2) Subsection 1 has effect from 1 January 2011.

**136.** (1) Section 772.2 of the Act is amended by inserting “772.13.2,” after “767,” in the definition of “tax otherwise payable”.

(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual’s taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or redetermine the individual’s tax payable and make an assessment, a reassessment or an additional assessment.

**137.** (1) The Act is amended by inserting the following after section 772.13:

**“CHAPTER I.0.1**

**“TAX CREDIT COMPENSATING TAX PAID TO THE GOVERNMENT OF A PROVINCE OTHER THAN QUÉBEC**

**“772.13.1.** In this chapter,

“eligible individual” for a taxation year means an individual who

(*a*) is deemed to have been resident in Québec throughout the taxation year on the ground that the individual sojourned in Québec for a period of, or periods the total of which is, 183 days or more and was ordinarily resident outside Canada; and

(*b*) is resident, under a tax agreement that Canada has entered into with a particular country, in the particular country and not in Canada and consequently is deemed, for the purposes of the Income Tax Act (Revised Statutes of Canada,

1985, chapter 1, 5th Supplement) and because of subsection 5 of section 250 of that Act, not to be resident in Canada for the year;

“tax otherwise payable” by an individual under this Part for a taxation year means the tax payable by the individual for the year under this Part, computed without taking into account this chapter and sections 766.2 to 766.3, 767, 772.2 to 772.13, 772.14 to 776.1.6, 1183 and 1184.

**“772.13.2.** An eligible individual for a taxation year may deduct from the individual’s tax otherwise payable under this Part for the year the aggregate of all amounts each of which is an income tax the individual pays for the year to the government of a province, other than Québec, that may reasonably be considered to relate to the portion of the individual’s income from an office or employment that is, for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), included in computing the individual’s taxable income earned in Canada for the year under subparagraph i of paragraph *a* of subsection 1 of section 115 of that Act and that is attributable to the duties performed by the individual in that province.

**“772.13.3.** The deduction provided for in section 772.13.2 in respect of an eligible individual for a taxation year must not exceed the proportion, without exceeding 1, of the individual’s tax otherwise payable under this Part for the year that the amount that is the portion of the individual’s income from an office or employment that is, for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), included in computing the individual’s taxable income earned in Canada for the year under subparagraph i of paragraph *a* of subsection 1 of section 115 of that Act and that is attributable to the duties performed by the individual in a province other than Québec, except the portion of that amount that is deducted by the individual in computing the individual’s taxable income for the year under paragraph *a* of section 725, is of the individual’s taxable income for the year.”

(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual’s taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or redetermine the individual’s tax payable and make an assessment, a reassessment or an additional assessment.

**138.** (1) Section 776.41.21 of the Act is amended, in the second paragraph,

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

“ii. the amount of the person’s examination fees that are paid in respect of the year and that are referred to in any of paragraphs *b* to *d* of section 752.0.18.10; and”;

(2) by inserting “752.0.10.0.5,” after “752.0.7.4,” in subparagraph *b*.

(2) Subsection 1 applies from the taxation year 2011.

**139.** (1) Section 776.42 of the Act is amended by replacing “772.13” by “772.13.3”.

(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual’s taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or redetermine the individual’s tax payable and make an assessment, a reassessment or an additional assessment.

**140.** (1) Section 776.65 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) the amount deducted under any of sections 752.0.0.1 to 752.0.10.0.5, 752.0.14, 752.0.18.3 to 752.0.18.15, 776.1.5.0.17, 776.1.5.0.18 and 776.41.14 in computing the individual’s tax payable for the year under this Part; or”.

(2) Subsection 1 applies from the taxation year 2011. However, when subparagraph *a* of the first paragraph of section 776.65 of the Act applies to the taxation year 2011, it is to be read as follows:

“(a) the amount deducted under any of sections 752.0.0.1 to 752.0.10, 752.0.10.0.5, 752.0.14, 752.0.18.3 to 752.0.18.15, 776.1.5.0.17, 776.1.5.0.18 and 776.41.14 in computing the individual’s tax payable for the year under this Part; or”.

**141.** (1) Section 782 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) in Chapters I.0.1, I.0.2, I.0.2.0.2 and I.0.3 of Title I of Book V;”.

(2) Subsection 1 applies from the taxation year 2011.

**142.** (1) Section 835 of the Act is amended by replacing “a person or entity described in paragraphs *a* to *c* of section 710” in subparagraph 7 of subparagraph *ii* of subparagraph *l* of the first paragraph by “a qualified donee”.

(2) Subsection 1 has effect from 1 January 2012.

**143.** (1) Section 905.0.3 of the Act is amended

(1) by replacing the definition of “specified year” by the following definition:

““specified year” for a disability savings plan of a beneficiary means a calendar year, other than an excluded year, that is either the particular calendar year in which a physician licensed to practise under the laws of a province (or of the jurisdiction where the beneficiary resides) certifies in writing that the

beneficiary's state of health is such that, in the professional opinion of the physician, the beneficiary is not likely to survive more than five years, or

(a) if the plan is a specified disability savings plan, a year subsequent to the particular calendar year; or

(b) in any other case, any of the five calendar years following the particular calendar year.”;

(2) by inserting the following definition in alphabetical order:

““excluded year” means a calendar year prior to the calendar year in which the certification mentioned in the definition of “specified year” is provided to the issuer of the plan;”;

(3) by replacing the definition of “individual eligible for the tax credit for severe and prolonged impairment in mental or physical functions” by the following definition:

““individual eligible for the tax credit for severe and prolonged impairment in mental or physical functions”, in respect of a taxation year, means an individual in respect of whom an amount is deductible under section 118.3 of the Income Tax Act in computing the individual's tax payable under Part I of that Act for the year or that would be deductible if that section were read without reference to paragraph *c* of its subsection 1;”.

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2011.

(3) Paragraph 3 of subsection 1 applies from the taxation year 2008.

**144.** (1) Section 905.0.4 of the Act is amended by replacing “paragraphs *f* to *h* and *n*” in paragraph *d* by “subparagraphs *f* to *h* and *n* of the first paragraph”.

(2) Subsection 1 has effect from 1 July 2011.

**145.** (1) The Act is amended by inserting the following sections after section 905.0.4:

**“905.0.4.1.** If, in respect of a beneficiary under a registered disability savings plan, a physician licensed to practise under the laws of a province (or of the jurisdiction where the beneficiary resides) certifies in writing that the beneficiary's state of health is such that, in the professional opinion of the physician, the beneficiary is not likely to survive more than five years, the holder of the plan elects in prescribed form and provides the election and the medical certification in respect of the beneficiary under the plan to the issuer of the plan, and the issuer notifies the Minister of the election in a manner and format acceptable to the Minister, the plan becomes a specified disability savings plan at the time the notification is received by the Minister.

Unless the Minister decides otherwise, the conditions of the first paragraph are deemed to be met in relation to a registered disability savings plan when the conditions of subsection 1.1 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) are met in relation to that plan and the Minister is deemed to have received the notification referred to in the first paragraph at the time the Minister responsible for the administration of the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35) receives the notification referred to in that subsection 1.1 in relation to that plan.

**“905.0.4.2.** A plan ceases to be a specified disability savings plan at the earliest of the following times:

(a) the time that the Minister receives a notification, in a manner and format acceptable to the Minister, from the issuer that the holder of the plan elects that the plan is to cease to be a specified disability savings plan;

(b) the time that is immediately before the earliest time in a calendar year when the total disability assistance payments, other than non-taxable portions, made under the plan in the year and while it was a specified disability savings plan exceeds \$10,000 (or, in the case of a plan to which subparagraph *f* applies, such greater amount as is required to satisfy the condition of that subparagraph);

(c) the time that is immediately before the time that a contribution or an amount described in paragraph *a* or *b* of section 905.0.4 is paid into the plan;

(d) the time that is immediately before the time that the plan is terminated or the plan ceases to be a registered disability savings plan as a result of the application of subparagraph *a* of the first paragraph of section 905.0.20;

(e) if lifetime disability assistance payments have not begun to be paid before the end of the particular calendar year following the year in which the plan last became a specified disability savings plan, the time immediately following the end of that particular calendar year; and

(f) the time immediately following the end of a particular year in which the plan is a plan to which subparagraph *n* of the first paragraph of section 905.0.6 applies if the total amount of disability assistance payments made from the plan in that particular year is less than the amount determined by the formula in subparagraph *l* of that first paragraph in respect of the plan for the same year (or such lesser amount as is supported by the property of the plan trust).

Unless the Minister decides otherwise, the Minister is deemed to have received the notification referred to in subparagraph *a* of the first paragraph, in relation to a disability savings plan, at the time the Minister responsible for the administration of the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35) receives the notification referred to in paragraph *a* of subsection 1.2 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in relation to that plan.

**“905.0.4.3.** If at a particular time, a plan has ceased to be a specified disability savings plan because of section 905.0.4.2, the holder of the plan may not make an election under section 905.0.4.1 until 24 months after that time.

**“905.0.4.4.** The Minister may waive the application of section 905.0.4.2 or 905.0.4.3 if the Minister deems it is just and equitable to do so.”

(2) Subsection 1 applies from the taxation year 2011. However,

(1) the election under section 905.0.4.1 of the Act may not be made before 26 June 2011; and

(2) in the case of a specified disability savings plan in respect of which the required medical certification was obtained before 1 January 2012, subparagraph *b* of the first paragraph of section 905.0.4.2 of the Act, when it applies to the taxation year 2012, is to be read as follows:

“(b) the time that is immediately before the earliest time in a calendar year when the total disability assistance payments, other than non-taxable portions, made under the plan while it was a specified disability savings plan exceeds \$20,000 (or, in the case of a plan to which subparagraph *f* applies, such greater amount as is required to satisfy the condition of that subparagraph);”.

**146.** Section 905.0.12 of the Act is replaced by the following section:

**“905.0.12.** If section 905.0.10 does not apply and a trust governed by a registered disability savings plan holds, in a taxation year, a property that is not a qualified investment (within the meaning assigned to that expression for the purposes of paragraph *b* of subsection 5 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) for the trust, the trust shall, despite section 905.0.9, pay tax under this Part on the amount that its taxable income for the year would be if it had no incomes or losses from sources other than properties that are not qualified investments for the trust and no capital gains or capital losses other than from the disposition of such properties.”

**147.** (1) Section 905.1 of the Act is amended by inserting the following subparagraph after subparagraph ii of paragraph *a*:

“ii.1. an amount in respect of which the annuitant pays a tax under Part XI.01 of the Income Tax Act, unless the tax is waived, cancelled or refunded.”.

(2) Subsection 1 applies in respect of transactions occurring, income earned, capital gains accruing and investments acquired after 22 March 2011.

**148.** (1) Section 921.2 of the Act is replaced by the following section:



**“921.2.** Despite section 919, where, in a taxation year, a trust governed by a registered retirement savings plan holds a property that is a non-qualified investment for the purposes of subsection 10.1 of section 146 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), tax is payable under this Part by the trust on the amount that its taxable income for the year would be if it had no incomes or losses from sources other than non-qualified investments and no capital gains or capital losses other than from dispositions of non-qualified investments.”

(2) Subsection 1 has effect from 23 March 2011.

**149.** (1) Sections 926 and 927 of the Act are repealed.

(2) Subsection 1 applies in respect of an investment acquired after 22 March 2011.

**150.** (1) Section 933 of the Act is replaced by the following section:

**“933.** If, at any time in a taxation year, a trust governed by a registered retirement savings plan uses or permits to be used any property of the trust as security for a loan, the individual who is an annuitant under the plan at that time shall include, in computing the individual’s income for the year, the fair market value of the property at the time it commenced to be so used.”

(2) Subsection 1 applies in respect of an investment acquired after 22 March 2011.

**151.** Section 935.1 of the Act is amended by replacing paragraph *b* of the definition of “specified disabled person” in the first paragraph by the following paragraph:

“(b) would be entitled to a deduction under subsection 1 of section 118.3 of the Income Tax Act in computing the person’s tax payable under Part I of this Act for the person’s taxation year that includes that time if that subsection were read without reference to its paragraph *c*.”

**152.** Section 935.23 of the Act is replaced by the following section:

**“935.23.** Despite section 935.21, a trust governed by a tax-free savings account that holds, in a taxation year, a property that is a non-qualified investment (for the purposes of Part XI.01 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) for the trust, shall pay tax under this Part on the amount that would be its taxable income for the year if it had no incomes or losses from sources other than such investments and no capital gains or capital losses other than from the disposition of such investments.”

**153.** (1) Section 961.15 of the Act is replaced by the following section:

**“961.15.** Despite section 961.12, a trust governed by a registered retirement income fund that holds, at any time in a taxation year, a property that is not a qualified investment for the purposes of subsection 9 of section 146.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) shall pay tax under this Part on the amount that its taxable income for the year would be if the trust had no incomes or losses from sources other than properties that are not such qualified investments and no capital gains or capital losses other than from the disposition of such properties.”

(2) Subsection 1 has effect from 23 March 2011.

**154.** (1) Section 961.17 of the Act is amended by adding the following subparagraph after subparagraph *c* of the first paragraph:

“(d) an amount in respect of which the taxpayer pays a tax under Part XI.01 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), unless the tax is waived, cancelled or refunded.”

(2) Subsection 1 applies in respect of transactions occurring, income earned, capital gains accruing and investments acquired after 22 March 2011.

**155.** (1) Section 961.19 of the Act is replaced by the following section:

**“961.19.** If, at any time in a taxation year, a trust governed by a registered retirement income fund uses or permits to be used any property of the trust as security for a loan, the annuitant under the fund at that time shall include, in computing the annuitant’s income for the year, the fair market value of the property at the time it commenced to be so used.”

(2) Subsection 1 applies in respect of an investment acquired after 22 March 2011.

**156.** (1) Section 961.20 of the Act is repealed.

(2) Subsection 1 applies in respect of an investment acquired after 22 March 2011.

**157.** (1) Section 961.24 of the Act is amended by replacing the portion before paragraph *a* by the following:

**“961.24.** For the purposes of Titles III, III.1, IV, IV.3 and V.1, where, at a particular time, a taxpayer that is a trust governed by a registered education savings plan, a registered disability savings plan, a tax-free savings account, a registered retirement savings plan or a registered retirement income fund acquires, holds or disposes of a unit in a qualified trust, the qualified trust may, to the extent that it has made a valid election, in respect of a period, under subsection 1 of section 259 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), elect in the prescribed manner, in respect of that period, to have the following rules apply:”

(2) Subsection 1 applies from the taxation year 2008. However, when the portion of section 961.24 of the Act before paragraph *a* applies to the taxation year 2008, it is to be read as if “, IV.3” and “a tax-free savings account,” were struck out.

**158.** Section 965.34.3 of the Act is repealed.

**159.** (1) The heading of Book VIII of Part I of the Act is replaced by the following heading:

“EXEMPTIONS AND QUALIFIED DONEES”.

(2) Subsection 1 has effect from 1 January 2012.

**160.** (1) Section 985.1 of the Act is amended

(1) by striking out paragraph *b*;

(2) by replacing “exercice” in paragraph *c* in the French text by “exploitation”;

(3) by inserting the following paragraphs after paragraph *f*:

“(f.1) “relevant criminal offence” means a criminal offence under an Act of Canada, or an offence that would be a criminal offence if it were committed in Canada, and that

i. relates to financial dishonesty, including tax evasion, theft and fraud, or

ii. in respect of a charity, a Canadian amateur athletic association, within the meaning of section 985.23.2, or a Québec amateur athletic association, within the meaning of section 985.23.3, is relevant to the operation of the charity or association;

“(f.2) “relevant offence” means an offence, other than a relevant criminal offence, under an Act of Québec, of another province or of Canada, or an offence that would be such an offence if it were committed in Canada, or that

i. relates to financial dishonesty, including an offence under charitable fundraising legislation, consumer protection legislation or securities legislation, or

ii. in respect of a charity, a Canadian amateur athletic association, within the meaning of section 985.23.2, or a Québec amateur athletic association, within the meaning of section 985.23.3, is relevant to the operation of the charity or association;”;

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

“(h) “ineligible individual”, at a particular time, means an individual who has been

i. convicted of a relevant criminal offence unless it is a conviction for which either a pardon has been granted and has neither been revoked nor ceased to have effect, or a record suspension has been ordered under the Criminal Records Act (Revised Statutes of Canada, 1985, chapter C-47) or a pardon has been granted or issued under that Act and that record suspension or pardon has neither been revoked nor ceased to have effect,

ii. convicted of a relevant offence in the five-year period preceding the particular time,

iii. a director, trustee, officer or like official of a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association during a period in which the charity or association engaged in conduct that can reasonably be considered to have constituted a serious breach of the requirements for registration under this Act or the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and for which its registration was revoked in the five-year period preceding the particular time,

iv. an individual who controlled or managed, directly or indirectly, in any manner whatever, a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association during a period in which the charity or association engaged in conduct that can reasonably be considered to have constituted a serious breach of the requirements for registration under this Act or the Income Tax Act and for which its registration was revoked in the five-year period preceding the particular time, or

v. a promoter in respect of a tax shelter that involved a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association, the registration of which was revoked under this Act or the Income Tax Act in the five-year period preceding the particular time for reasons that included or were related to participation in the tax shelter;

“(i) “promoter” has the meaning assigned by section 1079.1.”

(2) Paragraphs 1, 3 and 4 of subsection 1 have effect from 1 January 2012. However, when subparagraph i of paragraph *h* of section 985.1 of the Act applies before 13 March 2012, it is to be read as follows:

“i. convicted of a relevant criminal offence unless it is a conviction for which a pardon has been granted or issued and the pardon has neither been revoked nor ceased to have effect,”.

**161.** Section 985.2 of the Act is amended by replacing “exerce” in paragraph *a* in the French text by “exploite”.

**162.** (1) Section 985.8.1 of the Act is amended by adding the following paragraph after paragraph *d*:

“(e) of a registered charity, if an ineligible individual is a director, trustee, officer or like official of the charity, or controls or manages the charity, directly or indirectly, in any manner whatever.”

(2) Subsection 1 has effect from 1 January 2012.

**163.** (1) Division III.0.1 of Chapter III.1 of Title I of Book VIII of Part I of the Act, comprising sections 985.8.2 to 985.8.4, is repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2011.

(3) In addition, when section 985.8.4 of the Act applies to a taxation year that begins after 22 March 2004, it is to be read as if “subsection 2” was replaced by “subsection 1 or 2”.

**164.** (1) The Act is amended by inserting the following section after section 985.8.5:

“**985.8.5.1.** The Minister may refuse, in the manner described in section 985.8.5, to register a person as a registered charity if

(a) the application for registration is made on the person’s behalf by an ineligible individual; or

(b) an ineligible individual is a director, trustee, officer or like official of the charity, or controls or manages the charity, directly or indirectly, in any manner whatever.”

(2) Subsection 1 has effect from 1 January 2012.

**165.** (1) The Act is amended by inserting the following after section 985.23:

“**CHAPTER III.1.1**

“REGISTERED AMATEUR ATHLETIC ASSOCIATIONS

“**985.23.1.** In this chapter,

“Canadian amateur athletic association” means an association described in section 985.23.2;

“ineligible individual” has the meaning assigned by paragraph *h* of section 985.1;

“promoter” has the meaning assigned by section 1079.1;

“Québec amateur athletic association” means an association described in section 985.23.3;

“related business” of a Canadian amateur athletic association or a Québec amateur athletic association includes a business that is unrelated to the purposes of the association if substantially all persons employed by the association in the carrying on of that business are not remunerated for that employment;

“taxation year” means a fiscal period.

**“985.23.2.** A Canadian amateur athletic association means an association that

(a) is created under any law in force in Canada;

(b) is resident in Canada;

(c) has no part of its income payable to, or otherwise available for the personal benefit of, any proprietor, member or shareholder of the association unless the proprietor, member or shareholder is a club, society or association the primary purpose and primary function of which is the promotion of amateur athletics in Canada; and

(d) has the promotion of amateur athletics in Canada on a nationwide basis as its exclusive purpose and exclusive function and devotes all its resources to that purpose and function.

**“985.23.3.** A Québec amateur athletic association means an association that

(a) is created under any law of Québec or Canada;

(b) has its management and control centre in Québec;

(c) has no part of its income payable to, or otherwise available for the personal benefit of, any proprietor, member or shareholder of the association unless the proprietor, member or shareholder is a club, society or association the primary purpose and primary function of which is the promotion of amateur athletics in Canada; and

(d) has the promotion of amateur athletics in Québec on a Québec-wide basis as its exclusive purpose and exclusive function and devotes all its resources to that purpose and function.

**“985.23.4.** A Canadian amateur athletic association or a Québec amateur athletic association is deemed to devote its resources to its exclusive purpose and exclusive function to the extent that

(a) it carries on a related business; or

(b) it carries on activities involving the participation of professional athletes, if those activities are ancillary and incidental to its exclusive purpose and exclusive function.

**“985.23.5.** A Canadian amateur athletic association or a Québec amateur athletic association that devotes part of its resources to political activities is deemed to devote that part of its resources to its exclusive purpose and exclusive function if

(a) it devotes substantially all its resources to its purpose and function; and

(b) those political activities are ancillary and incidental to its purpose and function and do not include the direct or indirect support of, or opposition to, any political party or candidate for public office.

**“985.23.6.** The Minister may, on application made to the Minister in the prescribed form, register a Canadian amateur athletic association or a Québec amateur athletic association as such.

Subject to the Minister’s power to refuse or revoke registration, a Canadian amateur athletic association validly registered as such under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) is deemed to be also registered as such with the Minister.

**“985.23.7.** A registered Canadian amateur athletic association or a registered Québec amateur athletic association shall, within six months from the end of each taxation year of the association and without notice or demand, file with the Minister an information return for the year in the prescribed form containing prescribed information.

Despite the first paragraph, a Canadian amateur athletic association that is deemed, under the second paragraph of section 985.23.6, to be registered with the Minister, is only required to file an information return in the prescribed form if the Minister so requests.

**“985.23.8.** A registered Canadian amateur athletic association or a registered Québec amateur athletic association is exempt from tax.

**“985.23.9.** The Minister may, in the manner described in sections 1064 and 1065, revoke the registration of a Canadian amateur athletic association or a Québec amateur athletic association if

(a) the association carries on a business that is not a related business; or

(b) an ineligible individual is a director, trustee, officer or like official of the association, or controls or manages the association, directly or indirectly, in any manner whatever.

**“985.23.10.** Sections 985.8.5 and 985.8.5.1, and sections 93.1.9.1, 93.1.10.1 and 93.1.17 to 93.1.22 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, in respect of an application for registration as a Canadian amateur athletic association or a Québec amateur athletic association as if it were an application for registration as a charity.”

(2) Subsection 1, when it enacts sections 985.23.1 to 985.23.6 and 985.23.8 to 985.23.10 of the Act, has effect from 1 January 2012.

(3) Subsection 1, when it enacts section 985.23.7 of the Act, applies to a taxation year that begins after 31 December 2011.

**166.** (1) Section 985.25 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) sections 710 to 714, 716.0.2, 716.0.4 to 716.0.11, 752.0.10.1 to 752.0.10.11 and 752.0.10.12 to 752.0.10.26, Divisions I and III to VI of Chapter III.1 and Title VIII of Book IX; and”.

(2) Subsection 1 has effect from 22 March 2011.

**167.** (1) Section 985.35.1 of the Act is amended by replacing paragraph *a* of the definition of “qualified donee” by the following paragraph:

“(a) described in subparagraph *i* of paragraph *d* of section 710, paragraph *g* or *j* of the definition of “qualified donee” in section 999.2 or subparagraph *ii* of paragraph *a* of the definition of “qualified donee” in subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and whose registration as a qualified donee has not been revoked by the Minister of National Revenue;”.

(2) Subsection 1 has effect from 1 January 2012.

**168.** (1) Section 985.35.10 of the Act is replaced by the following section:

**“985.35.10.** Paragraph *e* of section 985.8.1, sections 985.8.5, 985.8.5.1 and 1063 to 1065, and sections 93.1.9.1, 93.1.9.2, 93.1.10.1 and 93.1.17 to 93.1.22 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, to a registered museum, or in respect of an application for registration as such a museum, as if it were a registered charity or an application for registration as a charity, as the case may be.”

(2) Subsection 1 has effect from 1 January 2012. However, when section 985.35.10 of the Act applies to a taxation year that includes 1 January 2012, it is to be read as if “sections 985.8.5,” was replaced by “sections 985.8.2 to”.



**169.** (1) Section 985.35.11 of the Act is amended by replacing paragraph *a* of the definition of “qualified donee” by the following paragraph:

“(a) described in subparagraph *i* of paragraph *d* of section 710, in paragraph *f* or *j* of the definition of “qualified donee” in section 999.2 or in subparagraph *ii* of paragraph *a* of the definition of “qualified donee” in subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and whose registration as a qualified donee has not been revoked by the Minister of National Revenue;”.

(2) Subsection 1 has effect from 1 January 2012.

**170.** (1) Section 985.35.20 of the Act is replaced by the following section:

“**985.35.20.** Paragraph *e* of section 985.8.1, sections 985.8.5, 985.8.5.1 and 1063 to 1065, and sections 93.1.9.1, 93.1.9.2, 93.1.10.1 and 93.1.17 to 93.1.22 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, to a registered cultural or communications organization, or in respect of an application for registration as such an organization, as if it were a registered charity or an application for registration as a charity, as the case may be.”

(2) Subsection 1 has effect from 1 January 2012. However, when section 985.35.20 of the Act applies to a taxation year that includes 1 January 2012, it is to be read as if “sections 985.8.5,” was replaced by “sections 985.8.2 to”.

**171.** (1) Section 985.44 of the Act is replaced by the following section:

“**985.44.** Paragraph *e* of section 985.8.1, sections 985.8.5, 985.8.5.1 and 1063 to 1065, and sections 93.1.9.1, 93.1.9.2, 93.1.10.1 and 93.1.17 to 93.1.22 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, to a recognized political education organization, or in respect of an application for recognition as such an organization, as if it were a registered charity or an application for registration as a charity, as the case may be.”

(2) Subsection 1 has effect from 1 January 2012. However, when section 985.44 of the Act applies to a taxation year that includes 1 January 2012, it is to be read as if “sections 985.8.5,” was replaced by “sections 985.8.2 to”.

**172.** (1) The Act is amended by inserting the following after section 999.1:

**“TITLE II****“QUALIFIED DONEES****“CHAPTER I****“DEFINITION**

**“999.2.** In this Title, “qualified donee”, at a particular time, means

(a) a person described in any of subparagraphs i to v of paragraph *a* of the definition of “qualified donee” in subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and whose registration as a qualified donee has not been revoked by the Minister of National Revenue;

(b) a registered charity;

(c) a registered Canadian amateur athletic association;

(d) a registered Québec amateur athletic association;

(e) a recognized political education organization;

(f) a registered museum;

(g) a registered cultural or communications organization;

(h) the Organisation internationale de la Francophonie or any of its subsidiary bodies;

(i) the United Nations or any of its agencies; or

(j) the State or Her Majesty in right of Canada or a province, other than Québec.

**“CHAPTER II****“TEMPORARY SUSPENSION OF THE AUTHORITY TO ISSUE RECEIPTS**

**“999.3.** The Minister may give notice by registered mail to a person that is a municipality referred to in paragraph *a* of the definition of “qualified donee”, provided it is a Québec municipality, or that is a person referred to in any of paragraphs *b* to *g* of that definition, such a person being referred to as a “donee” in this chapter, that the authority of the person to issue receipts in accordance with the regulations is suspended for one year from the eighth day after the notice is mailed if

(a) the donee contravenes any of the provisions of Division V of Chapter III of the Tax Administration Act (chapter A-6.002);

(b) it may reasonably be considered that the donee has acted, in concert with another donee that is the subject of a suspension under this Book, to accept a gift or transfer of property on behalf of that other donee; or

(c) an ineligible individual is a director, trustee, officer or like official of the donee, or controls or manages the donee, directly or indirectly, in any manner whatever, unless the donee is a municipality.

For the purposes of the first paragraph, “ineligible individual” has the meaning assigned by paragraph *h* of section 985.1 where the donee is a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association, and, in any other case, has the meaning that would be assigned by that paragraph *h*, if that paragraph applied to the donee, with the necessary modifications.

**“999.4.** Subject to section 93.1.9.2 of the Tax Administration Act (chapter A-6.002), the following rules apply if the Minister has issued a notice to a donee in accordance with section 999.3:

(a) the donee is deemed, in respect of gifts made and property transferred to the donee within the one-year period that begins on the day that is seven days after the notice is mailed, not to be a qualified donee for the purposes of sections 710 and 752.0.10.1 and the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1); and

(b) if the donee is, during that period, offered a gift from any person, the donee shall, before accepting the gift, inform that person that it has received the notice, that no deduction under section 710 or 752.0.10.6 may be claimed in respect of a gift made to it in the period, and that a gift made in the period is not a gift to a qualified donee.

**“999.5.** If the authority of a qualified donee to issue receipts is suspended for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) under subsection 1 or 2 of section 188.2 of that Act, the authority is deemed to be suspended for the purposes of this Act and the regulations, subject to a postponement of the period of suspension under subsection 4 of that section 188.2.”

(2) Subsection 1, when it enacts Chapter I of Title II of Book VIII of Part I of the Act, comprising section 999.2, has effect from 1 January 2012.

(3) Subsection 1, when it enacts Chapter II of Title II of Book VIII of Part I of the Act, comprising sections 999.3 to 999.5, applies to a taxation year that begins after 31 December 2011.

**173.** (1) Section 1015 of the Act is amended

(1) by replacing “1015.0.1 and 1015.0.2” in the first paragraph by “1015.0.0.1 to 1015.0.2”;

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

“The tables determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded in a taxation year are posted on the Revenu Québec website.”;

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

“The Minister shall publish in the *Gazette officielle du Québec* a notice of the date of coming into force of the tables and the address of the website on which they are posted.”

(2) Paragraph 1 of subsection 1 applies from the taxation year 2011.

**174.** (1) The Act is amended by inserting the following section after section 1015:

“**1015.0.0.1.** For the purposes of subparagraph *a* of the second paragraph of section 1015 in respect of an amount received or enjoyed by an individual for the performance of duties as a volunteer firefighter, section 39.6 is to be read without reference to its second paragraph.”

(2) Subsection 1 applies from the taxation year 2011.

**175.** Section 1029.6.0.0.1 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) in the case of each of Divisions II.4.2, II.5.1.1, II.5.1.2, II.5.2, II.6.0.0.1, II.6.0.1.7 to II.6.0.1.9, II.6.0.4 to II.6.0.7, II.6.4.2, II.6.5.3, II.6.6.1 to II.6.6.7 and II.6.14.3, government assistance or non-government assistance does not include an amount that is deemed to have been paid to the Minister for a taxation year under that division;”.

**176.** Section 1029.6.0.1 of the Act is amended by replacing “II.6.8” in paragraphs *a* and *b* by “II.6.14.2”.

**177.** Section 1029.6.0.1.2.1 of the Act is amended by replacing “II.6.8” by “II.6.14.2”.

**178.** Section 1029.6.0.1.2.2 of the Act is amended by replacing “II.6.8” in subparagraph *i* of subparagraph *a* of the first paragraph and in subparagraph *b* of that paragraph by “II.6.14.2”.

**179.** Section 1029.6.0.1.2.3 of the Act is amended by replacing “II.6.8” in subparagraph *b* of the first paragraph by “II.6.14.2”.

**180.** Section 1029.6.0.1.2.4 of the Act is amended by replacing “II.6.8” in subparagraph *a* of the first paragraph by “II.6.14.2”.

**181.** Section 1029.6.0.1.8 of the Act is replaced by the following section:

**“102960.1.8.** For the purposes of Divisions II, II.1, II.2.1, II.3, II.3.0.1, II.6 to II.6.0.0.5, II.6.0.1.2 to II.6.0.4, II.6.2, II.6.5, II.6.6.1 to II.6.6.7 and II.6.15 and for the purpose of determining the salaries or wages a person, a partnership or any other entity has incurred or paid in respect of the person’s, partnership’s or entity’s employees for a particular period for particular activities or duties, the Minister may take into account the remuneration that would not otherwise be included in those salaries or wages that the person, partnership or entity has incurred or paid in respect of an employee while the employee was temporarily absent from the employee’s employment for reasons the Minister considers reasonable.”

**182.** (1) The Act is amended by inserting the following section after section 1029.6.0.1.8.5:

**“102960.1.8.6** In this chapter, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document that has been issued to a person or a partnership, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(*a*) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(*b*) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.

Where a document is, without its being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of this section, to be separate documents the first of which (referred to as the “replaced document”) has been replaced by the second (referred to as the “new document”).

Where, in the circumstances described in the second paragraph, a document is amended only for part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document.

Where, for the purposes of a division of this chapter, a document certifies that a favourable advance ruling has been given, any rule set out in the first

paragraph according to which the document is deemed to have been issued or not to have been issued must be considered to be a rule according to which the ruling is deemed to have been given or not to have been given.

It is understood that a document is considered to have never been issued if, under a provision of this chapter, it is null as of the time it was issued or deemed to be issued.”

(2) Subsection 1 has effect from 22 December 2010.

**183.** (1) Section 1029.7 of the Act is amended by replacing subparagraph xii of subparagraph *b* of the third paragraph by the following subparagraph:

“xii. an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

**184.** (1) Section 1029.8 of the Act is amended by replacing subparagraph xi of subparagraph *b* of the third paragraph by the following subparagraph:

“xi. an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

**185.** (1) Section 1029.8.0.0.1 of the Act is amended

(1) by replacing subparagraphs i to iii of paragraph *a* by the following subparagraphs:

“i. the name of the person or partnership referred to in that subparagraph with whom the taxpayer or the partnership of which the taxpayer is a member has entered into the contract or particular contract, as the case may be, referred to in that subparagraph, the registration number assigned to that person or partnership in accordance with the Act respecting the Québec sales tax (chapter T-0.1) and, where that person is an individual, that person’s Social Insurance Number,

“ii. the total amount of the consideration provided for in the contract or particular contract, as the case may be, referred to in that subparagraph in respect of the scientific research and experimental development or the work

relating to that scientific research and experimental development, as the case may be, referred to in that section, and

“iii. the amount of the portion of the consideration provided for in the contract or particular contract, as the case may be, referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, in respect of the scientific research and experimental development or the work relating to that scientific research and experimental development, as the case may be, referred to in that section;”;

(2) by replacing subparagraphs i to iii of paragraph *b* by the following subparagraphs:

“i. the name of the other person or partnership referred to in that subparagraph with whom the person or partnership with whom a contract has been entered into by the taxpayer or the partnership of which the taxpayer is a member has entered into the particular contract referred to in that subparagraph, the registration number assigned to that other person or partnership in accordance with the Act respecting the Québec sales tax and, where that other person is an individual, that other person’s Social Insurance Number,

“ii. the total amount of the consideration provided for in the particular contract referred to in that subparagraph that is required to be paid to the other person or partnership and that relates to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken on behalf of the taxpayer or the partnership of which the taxpayer is a member under the contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph, and

“iii. the amount of the portion of the consideration provided for in the particular contract referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, to the other person or partnership and that relates to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken on behalf of the taxpayer or the partnership of which the taxpayer is a member under the contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph; and”;

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

“i. the name of the other person or partnership referred to in that subparagraph with whom the person or partnership with whom a particular contract has been entered into by the taxpayer or the partnership of which the taxpayer is a

member has entered into the other particular contract referred to in that subparagraph, the registration number assigned to that other person or partnership in accordance with the Act respecting the Québec sales tax and, where that other person is an individual, that other person's Social Insurance Number,

“ii. the total amount of the consideration provided for in the other particular contract referred to in that subparagraph that is required to be paid to the other person or partnership and that relates to the work relating to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken under the particular contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph, and

“iii. the amount of the portion of the consideration provided for in the other particular contract referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, to the other person or partnership and that relates to the work relating to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken under the particular contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph.”;

(4) by adding the following paragraph:

“In addition, where the first paragraph applies to a taxpayer in respect of an expenditure that is a portion of a consideration referred to in any of subparagraphs *c*, *e*, *g* and *i* of the first paragraph of section 1029.7 or 1029.8 and that is an indemnity referred to in the second paragraph of section 1029.8.0.0.2 and attributable to that portion of consideration, it is to be read as if “person's Social Insurance Number” was replaced by “person's date of birth” in any of the following provisions:

(a) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *c* or *e* of the first paragraph of section 1029.7 or 1029.8, as the case may be, subparagraph *i* of subparagraph *a* of the first paragraph;

(b) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *g* of the first paragraph of section 1029.7 or 1029.8, as the case may be, subparagraph *i* of subparagraph *b* of the first paragraph; or

(c) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *i* of the first paragraph of section 1029.7 or 1029.8, as the case may be, subparagraph *i* of subparagraph *c* of the first paragraph.”

(2) Subsection 1 applies in respect of a return that must be filed with the Minister of Revenue in relation to a taxation year of a taxpayer that ends after



30 March 2010. However, when subsection 1 applies to a taxation year of a taxpayer that ends after 30 March 2010 and before 1 November 2010, the taxpayer is, in respect of an expenditure that is a portion of a consideration referred to in any of subparagraphs *c*, *e*, *g* and *i* of the first paragraph of section 1029.7 or 1029.8 of the Act and that is an indemnity referred to in the second paragraph of section 1029.8.0.0.2 of the Act and attributable to that portion of consideration, deemed to have filed that return in the prescribed form referred to in the first paragraph of section 1029.6.0.1.2 of the Act within the time specified in the first paragraph of section 1029.8.0.0.1 of the Act if, on or before 30 April 2012, the taxpayer files with the Minister of Revenue a return containing the following information:

(1) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *c* or *e* of the first paragraph of section 1029.7 or 1029.8 of the Act, as the case may be,

(a) the name of the individual with whom the taxpayer or the partnership of which the taxpayer is a member has entered into the contract or particular contract, as the case may be, referred to in that subparagraph and that individual's date of birth,

(b) the total amount of the consideration provided for in the contract or particular contract, as the case may be, referred to in that subparagraph in respect of the scientific research and experimental development or the work relating to that scientific research and experimental development, as the case may be, referred to in that section, and

(c) the amount of the portion of the consideration provided for in the contract or particular contract, as the case may be, referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, in respect of the scientific research and experimental development or the work relating to that scientific research and experimental development, as the case may be, referred to in that section;

(2) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *g* of the first paragraph of section 1029.7 or 1029.8 of the Act, as the case may be,

(a) the name of the individual with whom the person or partnership with whom a contract has been entered into by the taxpayer or the partnership of which the taxpayer is a member has entered into the particular contract referred to in that subparagraph and that individual's date of birth,

(b) the total amount of the consideration provided for in the particular contract referred to in that subparagraph that is required to be paid to the individual and that relates to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken on behalf of the taxpayer or the partnership of which the taxpayer is a member under the contract referred to

in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph, and

(c) the amount of the portion of the consideration provided for in the particular contract referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, to the individual and that relates to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken on behalf of the taxpayer or the partnership of which the taxpayer is a member under the contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph; and

(3) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *i* of the first paragraph of section 1029.7 or 1029.8 of the Act, as the case may be,

(a) the name of the individual with whom the person or partnership with whom a particular contract has been entered into by the taxpayer or the partnership of which the taxpayer is a member has entered into the other particular contract referred to in that subparagraph and that individual's date of birth,

(b) the total amount of the consideration provided for in the other particular contract referred to in that subparagraph that is required to be paid to the other person or partnership and that relates to the work relating to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken under the particular contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph, and

(c) the amount of the portion of the consideration provided for in the other particular contract referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, to the other person or partnership and that relates to the work relating to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken under the particular contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph.

**186.** (1) Section 1029.8.5.1 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

**187.** (1) Section 1029.8.9.0.2.2 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

**188.** (1) Section 1029.8.15.1 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

**189.** (1) Section 1029.8.16.1.6 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

**190.** (1) Section 1029.8.35 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

**“1029.8.35.** A corporation that encloses with the fiscal return it is required to file for a taxation year under section 1000 the prescribed form containing prescribed information, a copy of the favourable advance ruling given or certificate issued by the Société de développement des entreprises culturelles in respect of a property that is a Québec film production and a copy of the qualification certificate referred to in paragraph *a.3* of the definition of “qualified corporation” in the first paragraph of section 1029.8.34, if applicable, is deemed, subject to the second paragraph and sections 1029.8.35.1 and 1029.8.35.3, where the application for an advance ruling has been filed or, in

the absence of such an application, where the application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation's balance-due day for the year, on account of its tax payable for that year under this Part, an amount equal to the aggregate of”.

(2) Subsection 1 has effect from 22 December 2010.

**191.** (1) Section 1029.8.35.0.1 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**192.** (1) Section 1029.8.36.0.0.3 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**193.** Section 1029.8.36.0.0.4 of the Act is amended by replacing the definitions of “qualified low-budget production” and “qualified production” in the first paragraph by the following definitions:

““qualified low-budget production” for a taxation year means a property that is a production, other than a qualified production or an excluded production, in respect of which the Société de développement des entreprises culturelles certifies, on the approval certificate it issues to a corporation in respect of the production, that the production is recognized as a qualified low-budget production for the purposes of this division;

““qualified production” for a taxation year means a property that is a production, other than a qualified low-budget production or an excluded production, in respect of which the Société de développement des entreprises culturelles certifies, on the approval certificate it issues to a corporation in respect of the production, that the production is recognized as a qualified production for the purposes of this division;”.

**194.** (1) Section 1029.8.36.0.0.6 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**195.** (1) Section 1029.8.36.0.0.9 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**196.** (1) Section 1029.8.36.0.0.12 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**197.** (1) Section 1029.8.36.0.0.14 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

**“1029.8.36.0.0.14.** A corporation that encloses with the fiscal return it is required to file for a taxation year under section 1000 the prescribed form containing prescribed information and a copy of the favourable advance ruling given or certificate issued by the Société de développement des entreprises culturelles, in respect of a property that is an eligible work or an eligible group of works, is deemed, subject to the second paragraph, if the application for an advance ruling has been filed or, in the absence of such an application, an application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for that year under this Part, an amount equal to”.

(2) Subsection 1 has effect from 22 December 2010.

**198.** (1) Section 1029.8.36.0.0.15 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**199.** (1) Section 1029.8.36.0.3.10 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**200.** (1) Section 1029.8.36.0.3.20 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**201.** (1) Section 1029.8.36.0.3.56 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**202.** (1) Section 1029.8.36.0.3.75 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**203.** (1) Section 1029.8.36.0.3.80 of the Act is amended

(1) by replacing the seventh and eighth paragraphs by the following paragraphs:

“A corporation makes the election referred to in the fourth paragraph, in respect of a particular taxation year, by filing with the Minister the prescribed form containing prescribed information on or before the day that is 12 months after the corporation’s filing-due date for the particular year.

The corporations that are members of a group of associated corporations for a particular taxation year make the election referred to in the fifth paragraph for the particular year by filing with the Minister the prescribed form containing prescribed information on or before the day that is 12 months after the earliest of the filing-due dates of the members of the group for the particular year.”;

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

“The 12-month time limit provided for in the seventh and eighth paragraphs, in relation to a taxation year, is extended by operation of law if

(a) after the fifteenth day preceding the expiry of that time limit, the corporation referred to in the first paragraph obtained a qualification certificate that the corporation is required to file with the Minister, in respect of the taxation year, in accordance with the first paragraph; and

(b) the application for the qualification certificate was filed with Investissement Québec before the expiry of the ninth month following the corporation’s filing-due date for the taxation year.

A corporation is deemed to have filed with the Minister the prescribed form containing prescribed information, referred to in the seventh or eighth paragraph, as the case may be, within the time limit provided for in that paragraph, in respect of a taxation year where, in accordance with the third paragraph of section 1029.6.0.1.2, it is deemed to have filed with the Minister a copy of the qualification certificate referred to in the first paragraph and the documents referred to in the third paragraph on or before the day that is 12 months after the corporation’s filing-due date for the taxation year so as to be deemed to have paid an amount to the Minister for the year under this section.”

(2) Subsection 1 has effect from 14 March 2008.

**204.** (1) Section 1029.8.36.0.3.81 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**205.** (1) Section 1029.8.36.0.19 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) a copy of the certificate issued by Investissement Québec to the corporation for the year in respect of the eligible employee for the purposes of this division.”

(2) Subsection 1 has effect from 22 December 2010.

**206.** (1) Section 1029.8.36.0.20 of the Act is amended by striking out “unrevoked” in subparagraph *b* of the second paragraph.

(2) Subsection 1 has effect from 22 December 2010.

**207.** (1) Section 1029.8.36.0.22 of the Act is amended by replacing subparagraphs *a.1* to *c* of the third paragraph by the following subparagraphs:

“(a.1) a copy of the certificate referred to in paragraph *c* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17 issued to the corporation for the year by Investissement Québec for the purposes of this division;

“(b) a copy of the certificate issued to the corporation for the year by Investissement Québec for the purposes of this division in respect of a specified activity, in relation to the designated site, on which the specified employee spends all or part of the employee’s working time; and

“(c) a copy of the certificate issued to the corporation for the year by Investissement Québec in respect of the specified employee for the purposes of this division.”

(2) Subsection 1 has effect from 22 December 2010.

**208.** (1) Section 1029.8.36.0.25 of the Act is amended by striking out “unrevoked” in subparagraph *b* of the first paragraph and in subparagraphs *i* and *ii* of subparagraph *c* of that paragraph.

(2) Subsection 1 has effect from 22 December 2010.

**209.** (1) Section 1029.8.36.0.25.1 of the Act is amended, in the first paragraph,

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

“(b) a copy of the certificate issued to the person by Investissement Québec in respect of the eligible facility for the purposes of this division;”;

(2) by replacing subparagraphs *i* and *ii* of subparagraph *d* by the following subparagraphs:

“i. a copy of the certificate referred to in paragraph *c* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17 that Investissement Québec issued to the corporation for the year and for the purposes of this division, and

“ii. a copy of the certificate that Investissement Québec issued to the corporation for the year and for the purposes of this division in respect of a specified activity, in relation to the biotechnology development centre, that is an activity for the carrying out of which the corporation rented the eligible facility.”

(2) Subsection 1 has effect from 22 December 2010.

**210.** (1) Section 1029.8.36.0.26 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**211.** (1) Section 1029.8.36.0.48 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**212.** (1) Section 1029.8.36.0.65 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**213.** (1) Section 1029.8.36.0.76 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**214.** (1) Section 1029.8.36.0.93 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**215.** (1) Section 1029.8.36.16 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**216.** (1) Section 1029.8.36.53.14 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

**217.** (1) Section 1029.8.36.53.25 of the Act is amended

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

“(*b*) if the vehicle is powered wholly or partly by gasoline and its weighted fuel consumption rating is less than 3 litres, or is powered wholly or partly by diesel fuel and its weighted fuel consumption rating is less than 2.58 litres,

i. \$3,000, if the vehicle is acquired before 18 March 2011, or

ii. \$7,769, if the vehicle is acquired after 17 March 2011 and it is not a rechargeable hybrid vehicle;”;

(2) by striking out “and before 1 January 2012” in the portion of paragraph *b.1* before subparagraph *i*.

(2) Subsection 1 has effect from 18 March 2011.

**218.** (1) Section 1029.8.36.56 of the Act is amended

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

(2) by striking out the second paragraph.

(2) Subsection 1 has effect from 22 December 2010.



**219.** (1) Section 1029.8.36.59.13 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) a copy of the certificate issued to the corporation in relation to the eligible access road or bridge.”

(2) Subsection 1 has effect from 22 December 2010.

**220.** (1) Section 1029.8.36.59.14 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) a copy of the certificate issued to the partnership in relation to the eligible access road or bridge.”

(2) Subsection 1 has effect from 22 December 2010.

**221.** (1) Section 1029.8.36.72.82.2 of the Act is amended by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees.”

(2) Subsection 1 has effect from 22 December 2010.

**222.** (1) Section 1029.8.36.72.82.3 of the Act is amended by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees; and”.

(2) Subsection 1 has effect from 22 December 2010.

**223.** (1) Section 1029.8.36.72.82.3.2 of the Act is amended

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

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

(2) by replacing subparagraph *b* of the fifth paragraph by the following subparagraph:

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees.”

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 30 December 2010. In addition, when section 1029.8.36.72.82.3.2 of the Act has effect after 31 December 2007 in respect of a taxation year that ends before 31 December 2010, it is to be read as if subparagraph *a* of the second paragraph was replaced by the following subparagraph:

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

(3) Paragraph 2 of subsection 1 has effect from 22 December 2010.

**224.** (1) Section 1029.8.36.72.82.3.3 of the Act is amended

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

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

(2) by replacing subparagraph *b* of the sixth paragraph by the following subparagraph:

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees; and”.

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 30 December 2010. In addition, when section 1029.8.36.72.82.3.3 of the Act has effect after 31 December 2007 in respect of a taxation year that ends before 31 December 2010, it is to be read as if subparagraph *a* of the third paragraph was replaced by the following subparagraph:

“(a) the amount by which the particular amount that is the lesser of the amount determined under this division for the taxation year preceding the particular taxation year and the amount determined under the first paragraph

for the particular taxation year exceeds the aggregate of all amounts each of which is the portion of the particular amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the particular taxation year but before that date; and”.

(3) Paragraph 2 of subsection 1 has effect from 22 December 2010.

**225.** (1) Section 1029.8.36.72.82.13 of the Act is amended

(1) by replacing the definition of “base period” in the first paragraph by the following definition:

““base period” of a corporation means, subject to the fourth paragraph, the given calendar year that precedes the first calendar year covered by the first unrevoked qualification certificate issued to the corporation for the purposes of this division, or, where an unrevoked qualification certificate has been obtained by the corporation for the purposes of Division II.6.6.4 or II.6.6.6.1, in relation to a recognized business described in paragraph *a* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, the earliest of the following calendar years that is before the given calendar year:

(a) the calendar year that precedes the first calendar year covered by the first unrevoked qualification certificate issued to the corporation for the purposes of Division II.6.6.4 or II.6.6.6.1, in relation to a recognized business described in any of paragraphs *a*, *b*, *c* and *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1 or in paragraph *a.1* or *e* of that definition, enacted by subparagraphs i and ii of paragraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1, respectively;

(b) where the corporation has made the election provided for in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.1 and it has also elected, by filing with the Minister the prescribed form containing prescribed information on or before the corporation’s filing-due date for the taxation year in which the calendar year 2010 ends, that the base period be determined by reference to this paragraph, the calendar year that precedes the calendar year in respect of which the election provided for in section 1029.8.36.72.82.3.1 was first made by the corporation; and

(c) where the corporation has made the election provided for in section 1029.8.36.72.82.3.1.1, the calendar year 2010;”;

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

“Where a corporation that carries on a recognized business for the purposes of this division has had Investissement Québec revoke a qualification certificate it was issued in relation to the calendar year 2000 or 2001, in respect of another recognized business the corporation was carrying on for the purposes of Division II.6.6.4, in this paragraph referred to as the “initial qualification certificate”, the corporation may elect, for the purpose of determining the

amount it is deemed to have paid to the Minister for the purposes of this division for the taxation year in which ends a calendar year in respect of which it is issued a new qualification certificate by Investissement Québec, in relation to that other recognized business, to have its base period be the base period that would have been determined if the initial qualification certificate had not been so revoked.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010. However, when it applies to a taxation year that ends before 31 December 2011, the definition of “base period” in the first paragraph of section 1029.8.36.72.82.13 of the Act is to be read without reference to its paragraph *c*.

(3) For the purposes of paragraph *b* of the definition of “base period” in the first paragraph of section 1029.8.36.72.82.13 of the Act, a corporation that elects that its base period be determined by reference to that paragraph *b* by filing with the Minister of Revenue the prescribed form containing prescribed information before 9 May 2012 is deemed to have made that election on or before its filing-due date for the taxation year in which the calendar year 2010 ends.

**226.** (1) Section 1029.8.36.72.82.14 of the Act is amended by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees.”

(2) Subsection 1 has effect from 22 December 2010.

**227.** (1) Section 1029.8.36.72.82.15 of the Act is amended by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees; and”.

(2) Subsection 1 has effect from 22 December 2010.

**228.** Divisions II.6.8, II.6.9, II.6.13 and II.6.14.1 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.89 to 1029.8.36.93, 1029.8.36.95 to 1029.8.36.99, 1029.8.36.147 to 1029.8.36.155 and 1029.8.36.166.1 to 1029.8.36.166.39, respectively, are repealed.

**229.** (1) Section 1029.8.36.166.40 of the Act is amended, in the first paragraph,

(1) by replacing the portion of the definition of “qualified property” before paragraph *a* by the following:

““qualified property” of a corporation or partnership means a property that is acquired by the corporation or partnership, that, but for section 93.6, would be included in Class 29 or 43 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1) and that”;

(2) by replacing subparagraphs ii and iii of paragraph *a* of the definition of “eligible expenses” by the following subparagraphs:

“ii. the amount by which the expenses incurred by the corporation in the particular taxation year, or in a preceding taxation year for which the corporation was a qualified corporation, to acquire the qualified property that are included, at the end of the particular year or of the preceding year, as the case may be, in the capital cost of the property and that are paid after the end of the particular year or of the preceding year, as the case may be, but not later than 18 months after the end of that year, exceeds the portion of those expenses that was taken into account for the purpose of determining the amount of the corporation’s eligible expenses in respect of which the corporation would be deemed to have paid an amount to the Minister under section 1029.8.36.166.43 for a taxation year preceding the particular year if that section were read without reference to its third paragraph, and

“iii. the expenses incurred by the corporation to acquire the qualified property that are included in the capital cost of the property and that are paid in the particular taxation year, if the expenses are paid more than 18 months after the end of the corporation’s taxation year in which they were incurred and for which the corporation was a qualified corporation; and”;

(3) by replacing subparagraphs ii and iii of paragraph *b* of the definition of “eligible expenses” by the following subparagraphs:

“ii. the amount by which the expenses incurred by the partnership in the particular fiscal period, or in a preceding fiscal period for which the partnership was a qualified partnership, to acquire the qualified property that are included, at the end of the particular fiscal period or of the preceding fiscal period, as the case may be, in the capital cost of the property and that are paid after the end of the particular fiscal period or of the preceding fiscal period, as the case may be, but not later than 18 months after the end of that fiscal period, exceeds the portion of those expenses that was taken into account for the purpose of determining the amount of the partnership’s eligible expenses in respect of which a corporation that is a member of the partnership would be deemed to have paid an amount to the Minister under section 1029.8.36.166.44 for a taxation year preceding that in which the particular fiscal period ends, if that section were read without reference to its third and sixth paragraphs and if, where the corporation was not a qualified corporation for the preceding taxation year, the corporation had been a qualified corporation for the preceding taxation year, and

“iii. the expenses incurred by the partnership to acquire the qualified property that are included in the capital cost of the property and that are paid in the particular fiscal period, if the expenses are paid more than 18 months after the

end of the partnership's fiscal period in which they were incurred and for which the partnership was a qualified partnership;"

(2) Subsection 1 has effect from 14 March 2008. However, when section 1029.8.36.166.40 of the Act applies in respect of expenses incurred before 29 October 2009, the definition of "eligible expenses" in the first paragraph of that section is to be read

(1) as if "third paragraph" in subparagraph ii of paragraph *a* was replaced by "second paragraph"; and

(2) as if "third and sixth paragraphs" in subparagraph ii of paragraph *b* was replaced by "second and fifth paragraphs".

**230.** (1) Section 1029.8.36.166.43 of the Act is amended

(1) by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

"(a) if the paid-up capital attributed to the qualified corporation for the year, determined in accordance with section 737.18.24, is less than \$500,000,000, the product obtained by multiplying the aggregate of all amounts each of which is the portion of its eligible expenses for the year, in respect of the property, to the extent that that aggregate does not include the portion, determined by the corporation, of the eligible expenses incurred by the corporation in the year as a party to a joint venture that exceeds the corporation's share for the taxation year of the balance of the joint venture's cumulative eligible expense limit, by the rate determined in relation to the portion of those expenses in respect of the property for the year under section 1029.8.36.166.45; or

"(b) the product obtained by multiplying by 5% the amount by which its eligible expenses for the year, in respect of the property, exceeds the portion of those expenses that is referred to in subparagraph *a*.";

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

"The aggregate of the amounts referred to in subparagraph *a* of the first paragraph and determined in respect of a corporation for a taxation year may not exceed the amount by which the balance of its cumulative eligible expense limit for the year exceeds the aggregate of the amounts referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.44 for the year in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.44 or would be so deemed to have paid such an amount but for the third paragraph of that section."

(2) Subsection 1 applies in respect of expenses incurred after 28 October 2009.

**231.** (1) Section 1029.8.36.166.44 of the Act is amended

(1) by replacing “sixth paragraph” in the portion of the first paragraph before subparagraph *a* by “seventh paragraph”;

(2) by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) if the paid-up capital attributed to the qualified corporation for the year, determined in accordance with section 737.18.24, is less than \$500,000,000, the product obtained by multiplying the aggregate of all amounts each of which is its share of the portion of the partnership’s eligible expenses for the particular fiscal period, in respect of the property, to the extent that that aggregate does not include its share of the portion, determined by the qualified corporation, of the qualified partnership’s eligible expenses for the particular fiscal period that exceeds the balance of the partnership’s cumulative eligible expense limit for the particular fiscal period, or its share of the portion, determined by the qualified corporation, of such expenses incurred by the partnership in the particular fiscal period as a party to a joint venture that exceeds the partnership’s share for the particular fiscal period of the balance of the joint venture’s cumulative eligible expense limit, by the rate determined in relation to the portion of those expenses in respect of the property for the year under section 1029.8.36.166.45; or

“(b) the product obtained by multiplying by 5% the amount by which its share of the partnership’s eligible expenses for the particular fiscal period, in respect of the property, exceeds its share of the portion of those expenses that is referred to in subparagraph *a*.”;

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

“The aggregate of the amounts referred to in subparagraph *a* of the first paragraph and determined in respect of a corporation for a taxation year may not exceed the amount by which the balance of the corporation’s cumulative eligible expense limit for the year exceeds the aggregate of the amounts referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.43 for the year in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.43 or would be so deemed to have paid such an amount but for the third paragraph of that section.”;

(4) by inserting the following paragraph after the fifth paragraph:

“Despite the definition of “eligible expenses” in the first paragraph of section 1029.8.36.166.40 and for the purpose of applying this section to a corporation referred to in the first paragraph, the eligible expenses for a particular fiscal period, in respect of a qualified property, of a partnership of which the corporation is a member, or the portion of such eligible expenses referred to in subparagraph *a* of the first paragraph, do not include

(a) the expenses that would otherwise be such eligible expenses because of subparagraph ii of paragraph *b* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.166.40 and that are incurred in a fiscal

period of the partnership that precedes the particular fiscal period and ends in a taxation year for which the corporation was not a qualified corporation; or

(b) the expenses that would otherwise be such eligible expenses because of subparagraph iii of paragraph *b* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.166.40 and that are incurred in a fiscal period of the partnership that ends in a taxation year for which the corporation was not a qualified corporation.”

(2) Paragraphs 1 to 3 of subsection 1 apply in respect of expenses incurred after 28 October 2009.

(3) Paragraph 4 of subsection 1 has effect from 14 March 2008. However, when the sixth paragraph of section 1029.8.36.166.44 of the Act applies in respect of expenses incurred before 29 October 2009, the portion of that paragraph before subparagraph *a* is to be read as if “or the portion of such eligible expenses referred to in subparagraph *a* of the first paragraph,” was struck out.

**232.** (1) Section 1029.8.61.9 of the Act is replaced by the following section:

“**1029.8.61.9.** For the purposes of the definition of “cohabiting spouse” in section 1029.8.61.8, the following rules must be taken into consideration:

(a) a person shall not be considered to be living separate and apart from an individual at any time unless the person was living separate and apart from the individual at that time, because of a breakdown of their marriage, for a period of at least 90 days that includes that time;

(b) where an individual would, but for this paragraph, have more than one cohabiting spouse at any time, the individual is deemed, at that time, to have only one cohabiting spouse and to be the cohabiting spouse of that person only; and

(c) where a person would, but for this paragraph, be the cohabiting spouse of more than one individual at any time, the Board may designate which of the individuals is deemed to have that person as sole cohabiting spouse at that time and that person is deemed to be the cohabiting spouse at that time solely of the individual so designated.”

(2) Subsection 1 applies from 1 July 2012.

**233.** (1) Section 1029.8.80.2 of the Act is amended

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

“**1029.8.80.2.** Where, on or before 15 October of a taxation year, an individual applies to the Minister in the prescribed form containing prescribed



information, the Minister may pay in advance, according to the terms and conditions provided for in the second paragraph and in respect of the amount that the individual considers to be the amount that the individual will be deemed to have paid to the Minister on account of the individual's tax payable for the year under the first paragraph of section 1029.8.79, an amount (in this subdivision referred to as the "amount of the advance relating to child care expenses") equal to the amount obtained by applying to the aggregate of the qualified child care expenses that the individual considers the individual is required to pay for the year the appropriate percentage determined in section 1029.8.80.3 in respect of the individual for the year, if";

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

"(b) if the Minister receives from the individual the application referred to in the first paragraph after 1 December of the preceding year and not later than 15 October of the year, the amount of the advance relating to child care expenses is payable in equal advance payments made on or before the fifteenth day of each month of the year that is subsequent to the particular month in which the application is received, if the application is received on the first day of that month, or, in any other case, that is subsequent to the month that follows the particular month;"

(2) Subsection 1 applies in respect of an application made for a taxation year subsequent to the taxation year 2011.

**234.** (1) Section 1029.8.116.9 of the Act is amended

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

**"1029.8.116.9.** If, on or before 15 October of a taxation year, an individual applies to the Minister, in the prescribed form containing prescribed information referred to in the first paragraph of section 1029.8.116.5 or 1029.8.116.5.0.1, the Minister may pay in advance, according to the terms and conditions provided for in the second paragraph, an amount (in this subdivision referred to as the "amount of the advance relating to the work premium") equal to the product obtained by multiplying the percentage specified in the third paragraph by the amount that the individual considers to be the amount that the individual will be deemed to have paid to the Minister, under that first paragraph, on account of the individual's tax payable for the year, if";

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

"(b) if the Minister receives from the individual the application referred to in the first paragraph after 1 December of the preceding year and not later than 15 October of the year, the amount of the advance relating to the work premium is payable in equal advance payments made on or before the fifteenth day of

each month of the year that is subsequent to the particular month in which the application is received, if the application is received on the first day of that month, or, in any other case, that is subsequent to the month that follows the particular month;”.

(2) Subsection 1 applies in respect of an application made for a taxation year subsequent to the taxation year 2011.

**235.** (1) Section 1029.8.116.12 of the Act is amended by replacing the definition of “family income” in the first paragraph by the following definition:

““family income” of an individual for the base year relating to a particular month means, subject to the third paragraph of section 1029.8.116.15, the aggregate of the income of the individual for the base year and the income, for that year, of the individual’s cohabiting spouse at the beginning of the particular month;”.

(2) Subsection 1 applies from the taxation year 2011.

**236.** (1) Section 1029.8.116.13 of the Act is replaced by the following section:

**“1029.8.116.13.** For the purposes of the definition of “cohabiting spouse” in the first paragraph of section 1029.8.116.12, the following rules must be taken into consideration:

(a) a person shall not be considered to be living separate and apart from an individual at any time unless the person was living separate and apart from the individual at that time, because of a breakdown of their marriage, for a period of at least 90 days that includes that time;

(b) where an individual would, but for this paragraph, have more than one cohabiting spouse at any time, the individual is deemed, at that time, to have only one cohabiting spouse and to be the cohabiting spouse of that person only; and

(c) where a person would, but for this paragraph, be the cohabiting spouse of more than one individual at any time, the Minister may designate which of the individuals is deemed to have that person as sole cohabiting spouse at that time and that person is deemed to be the cohabiting spouse at that time solely of the individual so designated.”

(2) Subsection 1 applies from 1 July 2012.

**237.** (1) Section 1029.8.116.15 of the Act is amended

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

(2) by striking out “but subject to subparagraph *d* of that paragraph” in the second paragraph;

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

“However, an individual’s family income for the base year relating to a particular month is deemed to be equal to zero if, for the particular month, the individual or the individual’s cohabiting spouse is a recipient under a financial assistance program provided for in Chapter I or II of Title II of the Individual and Family Assistance Act (chapter A-13.1.1).”

(2) Subsection 1 applies from the taxation year 2011.

**238.** Section 1029.8.116.35 of the Act is amended by replacing the second paragraph by the following paragraph:

“Any contestation in respect of the accuracy of information that is communicated to the Minister by the Minister of Employment and Social Solidarity in relation to an individual’s eligibility to a financial assistance program provided for in Chapter I or II of Title II of the Individual and Family Assistance Act (chapter A-13.1.1) and that is used by the Minister for the purposes of this division, must be brought in accordance with Chapter III of Title III of that Act.”

**239.** (1) Section 1029.8.136 of the Act is amended by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. was, immediately before the transfer, the brother or sister of a beneficiary under the transferor plan and

(1) the transferee plan is a plan that allows more than one beneficiary at any one time, or

(2) where subparagraph 1 does not apply, the beneficiary under the transferee plan had not attained 21 years of age at the time the plan was entered into;”.

(2) Subsection 1 applies in respect of a property transferred after 31 December 2010.

**240.** (1) Section 1033.3 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) the amount of tax that would be payable for the year by an inter vivos trust resident in Québec on the last day of the year the taxable income of which for the year is \$50,000, if that tax were equal to the amount obtained by multiplying that taxable income by the rate specified in paragraph *c* of section 750; and”.

(2) Subsection 1 applies in respect of a disposition or distribution that occurs after 18 April 2012.

**241.** (1) Section 1079.1 of the Act is amended, in the first paragraph,

(1) by striking out “, determined under section 851.41.1,” in paragraph *b* of the definition of “gifting arrangement”;

(2) by inserting the following definition in alphabetical order:

““limited-recourse debt” in respect of a gift or a contribution described in the first paragraph of section 776 of a taxpayer, at the time the gift or contribution is made, means an amount equal to the aggregate of

(a) each limited-recourse amount at that time, determined under Title VIII of Book VI, of the taxpayer and of any other taxpayer not dealing at arm’s length with the taxpayer, that can reasonably be considered to relate to the gift or contribution;

(b) each limited-recourse amount at that time, determined under Title VIII of Book VI when that Title VIII is applied to any other taxpayer dealing at arm’s length with and holds, directly or indirectly, an interest in the taxpayer, that can reasonably be considered to relate to the gift or contribution; and

(c) each amount that is the unpaid amount at that time of any other indebtedness, of any taxpayer referred to in paragraph *a* or *b*, that can reasonably be considered to relate to the gift or contribution if there is a guarantee, security or similar covenant in respect of that or any other indebtedness.”

(2) Subsection 1 applies in respect of a gift made after 6 p.m. Eastern Standard Time, 5 December 2003.

**242.** (1) The Act is amended by inserting the following section after section 1129.0.0.4.1:

**“1129.0.0.4.2.** If, at any time in a taxation year, a certificate, qualification certificate or other similar document is revoked or replaced and, as a result, a person is required to pay a tax under a provision of any of Parts III.1 to III.1.7 and III.10.1.1.1 to III.10.9.1, the Minister may make, as of that time and despite any other provision of this Act, an assessment for the year in respect of the person, in relation to the tax.

For the purposes of section 1037 in respect of the tax, the person’s balance-due day for that taxation year is deemed to be the date on which the notice of assessment is sent, unless that date is later than the balance-due day.

Sections 1000 to 1000.3 and 1002 to 1004 do not apply in relation to a tax that may be the subject of an assessment made under the first paragraph, despite any provision to the contrary in the Part under which the tax is payable.”

(2) Subsection 1 has effect from 22 December 2010.

**243.** Section 1129.0.0.6 of the Act is replaced by the following section:

**“1129.0.0.6.** In every provision of Parts III.0.1, III.0.3, III.1.0.6, III.1.1, III.1.1.1, III.7.1, III.8, III.10.1.1, III.10.1.1.2, III.10.2 to III.10.9.1 and III.12.1, a reference to any of the repealed divisions of Chapter III.1 of Title III of Book IX of Part I, or to any section of those divisions, is a reference to that division or to that section, as the case may be, as it read for the taxation year concerned.”

**244.** (1) Section 1129.27.0.2.1 of the Act is replaced by the following section:

**“1129.27.0.2.1.** The Fund shall pay, for a particular taxation year beginning after 31 May 2009 and ending on or before the last day of its taxation year in which the paid-up capital in respect of the shares of its capital stock first reaches 1.25 billion dollars, a tax equal to 25% of the amount by which the aggregate of all amounts each of which is an amount paid during that particular year for the purchase of a share as first purchaser exceeds the amount determined for that particular year under the second paragraph.

The amount referred to in the first paragraph is,

(a) where the particular taxation year ends on 31 May 2010, \$150,000,000;  
or

(b) in any other case, the aggregate of

i. \$150,000,000, and

ii. the amount by which the amount determined under this paragraph for the taxation year that precedes the particular taxation year exceeds the aggregate of all amounts each of which is an amount paid during that preceding taxation year for the purchase of a share as first purchaser.

For the purposes of this section, an amount paid for the purchase of a share includes only the issue price paid in respect of the share.”

(2) Subsection 1 has effect from 1 June 2010.

**245.** (1) The Act is amended by inserting the following section after section 1130.1:

**“1130.2.** In this Part, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document that has been issued to a person or a partnership, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(a) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(b) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.

Where a document is, without being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of this section, to be separate documents the first of which (referred to as the “replaced document”) has been replaced by the second (referred to as the “new document”).

Where, in the circumstances described in the second paragraph, a document is amended only for a part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document.”

(2) Subsection 1 has effect from 22 December 2010.

**246.** (1) Section 1137.1 of the Act is replaced by the following section:

“**1137.1.** For the purposes of paragraphs *b.2* and *b.2.1* of section 1137, an amount is deemed to be paid by a corporation at a particular time as a repayment of assistance where that amount

(a) reduced, because of subparagraph *i* of paragraph *b.2* of section 1137 or subparagraph *i* of paragraph *b.2.1* of that section, the amount deductible by a corporation in computing its paid-up capital for a taxation year;

(b) was not received by the corporation; and

(c) ceased at that particular time to be an amount that the corporation may reasonably expect to receive.”

(2) Subsection 1 has effect from 22 December 2010.

**247.** (1) Section 1138 of the Act is amended by replacing subsection 3.1 by the following subsection:

“(3.1) For the purposes of subsection 3, a corporation may deduct, in computing the amount of its assets, an amount shown in its financial statements resulting from a transaction between a partnership or a joint venture and its members, except to the extent that the transaction increased the amount of the

corporation's interest in the partnership or joint venture, shown as an asset in its financial statements.”

(2) Subsection 1 applies to a taxation year that ends after 24 May 2007. It also applies, if a corporation filed an application for adjustment with the Minister of Revenue to have paragraph 2 of subsection 1 of section 557 of chapter 5 of the statutes of 2009 apply, to a taxation year of the corporation described in subsection 3 for which the Minister of Revenue could, on receiving the application for adjustment and under section 1010 of the Act, determine or redetermine the tax on capital payable and make an assessment or reassessment or determine an additional assessment.

(3) A taxation year to which subsection 2 refers is a taxation year of the corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment, if one of the subjects of the contestation pertains to the deductibility, in computing the corporation's assets, of an amount shown in its financial statements considering that it results from a transaction between the corporation and a partnership or a joint venture of which it is a member; or

(3) the corporation has filed with the Minister of Revenue a waiver in the prescribed form in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Act before 21 April 2005, if the waiver is in force on that date and one of its subjects pertains to the deductibility, in computing the corporation's assets, of an amount shown in its financial statements considering that it results from a transaction between the corporation and a partnership or a joint venture of which it is a member.

(4) Where a corporation files an application for adjustment with the Minister of Revenue to have subsection 1 apply, the Minister of Revenue shall, despite section 1010 of the Act, determine or redetermine the tax on capital payable and make an assessment or reassessment or determine an additional assessment to give effect to that subsection 1. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (R.S.Q., chapter A-6.002) apply to such an assessment, with the necessary modifications.

**248.** (1) Section 1138.2.2 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) a copy of the initial qualification certificate issued to the corporation or partnership in relation to the major investment project, and of any annual qualification certificate for the taxation year of the corporation or the fiscal period of the partnership issued in relation to the major investment project;”.

(2) Subsection 1 has effect from 22 December 2010.

**249.** (1) Section 1141.8 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) a copy of the initial qualification certificate issued to the corporation or partnership in relation to the major investment project, and of any annual qualification certificate for the taxation year of the corporation or the fiscal period of the partnership issued in relation to the major investment project;”.

(2) Subsection 1 has effect from 22 December 2010.

**250.** (1) Section 1159.1 of the Act is amended by replacing paragraph *a* of the definition of “base wages” by the following paragraph:

“(a) any amount paid, allocated, granted or awarded by the person that is included under Chapters I and II of Title II of Book III of Part I, except the second paragraph of section 39.6 and section 58.0.1, as it read before being repealed, in computing the individual’s income from an office or employment or that would be included in computing that income if the individual were subject to tax under Part I; and”.

(2) Subsection 1 has effect from 1 January 2011.

**251.** (1) The heading of Book I of Part VI of the Act is replaced by the following heading:

“RULES OF INTERPRETATION”.

(2) Subsection 1 has effect from 22 December 2010.

**252.** (1) The Act is amended by inserting the following section after section 1166:

**“1166.1.** In this Part, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document that has been issued to a person or a partnership, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(a) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(b) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.



Where a document is, without being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of this section, to be separate documents the first of which (referred to as the “replaced document”) has been replaced by the second (referred to as the “new document”).

Where, in the circumstances described in the second paragraph, a document is amended only for a part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document.”

(2) Subsection 1 has effect from 22 December 2010.

**253.** (1) Section 1170.2 of the Act is replaced by the following section:

**“1170.2.** An insurance corporation may deduct an amount under this Book in computing its tax payable for a 12-month period that ends in a taxation year, in accordance with section 1170.1, only if it encloses with the fiscal return it is required to file under section 1000 for the year the prescribed form containing prescribed information and a copy of the initial qualification certificate issued to it, in respect of a major investment project relating to a recognized business it carries on in the year, and of any annual qualification certificate issued for the year in respect of the major investment project.”

(2) Subsection 1 has effect from 22 December 2010.

**254.** (1) The Act is amended by inserting the following section after section 1175.3:

**“1175.3.1.** In this Part, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document that has been issued to a person or a partnership, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(a) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(b) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.

Where a document is, without being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of

this section, to be separate documents the first of which (referred to as the “replaced document”) has been replaced by the second (referred to as the “new document”).

Where, in the circumstances described in the second paragraph, a document is amended only for a part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document.”

(2) Subsection 1 has effect from 22 December 2010.

**255.** (1) Section 1175.4.2 of the Act is amended by replacing the first paragraph by the following paragraph:

“**1175.4.2.** A life insurer may deduct an amount under this Part in computing its tax payable for a taxation year, in accordance with section 1175.4.1, only if it encloses with the fiscal return it is required to file under section 1000 for the year the prescribed form containing prescribed information and a copy of the initial qualification certificate issued to it, in respect of a major investment project relating to a recognized business it carries on in the year, and of any annual qualification certificate issued for the year in respect of the major investment project.”

(2) Subsection 1 has effect from 22 December 2010.

**256.** (1) The Act is amended by inserting the following section after section 1175.21.2:

“**1175.21.3.** If, at any time in a taxation year, a qualification certificate referred to in subparagraph *d* of the second paragraph of section 1137.5 is revoked and, as a result, a corporation is required to pay a tax under section 1175.21.0.1, the Minister may make, as of that time and despite any other provision of this Act, an assessment for the year in respect of the corporation, in relation to the tax.

For the purposes of section 1037 in respect of the tax, the corporation’s balance-due day for that taxation year is deemed to be the date on which the notice of assessment is sent, unless that date is later than the balance-due day.

Despite section 1175.22, sections 1000 to 1000.3 and 1002 to 1004 do not apply in relation to a tax that may be the subject of an assessment made under the first paragraph.”

(2) Subsection 1 has effect from 18 April 2012.

**257.** (1) The Act is amended by inserting the following section after section 1175.27.1:

**“1175.27.2.** If, at any time in a taxation year, a qualification certificate that was issued in relation to a major investment project is revoked and, as a result, a person is required to pay a tax under a provision of this Part, the Minister may make, as of that time and despite any other provision of this Act, an assessment for the year in respect of the person, in relation to the tax.

For the purposes of section 1037 in respect of the tax, the person’s balance-due day for that taxation year is deemed to be the date on which the notice of assessment is sent, unless that date is later than the balance-due day.”

(2) Subsection 1 has effect from 18 April 2012.

**258.** (1) Section 1175.28 of the Act is replaced by the following section:

**“1175.28.** Unless otherwise provided in this Part, section 6, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1001, 1005 to 1024 and 1026.0.1, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 18 April 2012.

**259.** (1) The Act is amended by inserting the following section after section 1175.28.17:

**“1175.28.17.1.** If, at any time in a taxation year, a favourable advance ruling, certificate, qualification certificate or other similar document is revoked or replaced and, as a result, a person is required to pay a tax under a provision of this Part, the Minister may make, as of that time and despite any other provision of this Act, an assessment for the year in respect of the person, in relation to the tax.

For the purposes of section 1037 in respect of the tax, the person’s balance-due day for that taxation year is deemed to be the date on which the notice of assessment is sent, unless that date is later than the balance-due day.”

(2) Subsection 1 has effect from 22 December 2010. However, when section 1175.28.17.1 of the Act applies before 18 April 2012, it is to be read

(1) as if “under a provision of this Part” in the first paragraph was replaced by “under section 1175.28.6 or 1175.28.9”; and

(2) as if the following paragraph was added after the second paragraph:

“Despite section 1175.28.18, sections 1000 to 1000.3 and 1002 to 1004 do not apply in relation to a tax that may be the subject of an assessment made under the first paragraph.”

**260.** (1) Section 1175.28.18 of the Act is replaced by the following section:

**“1175.28.18.** Unless otherwise provided in this Part, section 6, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1001, 1005 to 1024 and 1026.0.1, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 18 April 2012.

#### ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

**261.** (1) Section 37.9 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended by replacing “net remuneration” in paragraph *c.1* by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

#### ACT RESPECTING THE QUÉBEC PENSION PLAN

**262.** (1) Section 47 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended

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

“The earnings of a worker as a family-type resource or an intermediate resource for a year are equal to the aggregate of all amounts each of which is the worker’s remuneration for the year for services provided as a person responsible for such a resource.”;

(2) by adding the following paragraphs:

“The remuneration of a worker for a year for services provided as a person responsible for a particular family-type resource or intermediate resource is equal to the amount by which the aggregate of all amounts each of which is an amount received by the particular resource in the year as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services (chapter S-4.2) applies, exceeds the total of

(a) the portion of that aggregate which, under a group agreement governing the payment of the remuneration or, in the absence of such an agreement, under a decision of the Minister of Health and Social Services made with the authorization of the Conseil du trésor under subparagraph 2 of the third paragraph of section 303 of that Act, is attributable to the total of

i. the amount of reasonable operating expenses incurred in the course of providing services of the particular resource, and

ii. the aggregate of the financial compensation referred to in subparagraphs *b* and *c* of paragraph 4 of section 34 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (chapter R-24.0.2); and

(*b*) the portion of that aggregate that is the total of all amounts each of which is an expense described in section 47.0.1 for the year to allow the particular resource to receive assistance or be replaced in the course of providing services.

However, where more than one worker is a person responsible for a family-type resource or an intermediate resource in a year, the remuneration of each worker for the year for services provided as a person responsible for such a resource is equal to the product obtained by multiplying the amount determined for the year in respect of the resource under the fourth paragraph by the percentage representing the worker's share in the aggregate of the amounts received by the resource in the year as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services applies.”

(2) Subsection 1 has effect from 1 January 2012.

**263.** (1) The Act is amended by inserting the following section after section 47:

**“47.0.1.** An expense to which subparagraph *b* of the fourth paragraph of section 47 refers is an amount paid for a year by a family-type resource or an intermediate resource for the services of an individual acting as an assistant or replacement and corresponds to

(*a*) in the case of a service provided by an employee of the resource, the aggregate of

i. the employee's wages in respect of the service,

ii. each of the amounts paid in respect of the employee, in relation to the wages referred to in subparagraph i, under

(1) section 315 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001),

(2) section 59 of the Act respecting parental insurance (chapter A-29.011),

(3) section 39.0.2 of the Act respecting labour standards (chapter N-1.1),

(4) section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5),

(5) section 52, or

(6) section 68 of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), and

iii. the fees paid for a payroll processing service for the payment of the wages referred to in subparagraph i; or

(b) in the case of a service provided by a person (other than a person who is an employee of the resource) or a partnership, the amount that is the cost of the service, including, if applicable, the tax payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or the tax payable under the Act respecting the Québec sales tax (chapter T-0.1) in respect of the service.”

(2) Subsection 1 has effect from 1 January 2012.

**264.** Section 59 of the Act is amended by replacing the third and fourth paragraphs by the following paragraphs:

“For the purposes of the regulations under this section, the Minister shall draw up Tables A and B determining the amount to be deducted from the remuneration paid to an employee during a particular period and shall post them on the Revenu Québec website.

The Minister shall publish in the *Gazette officielle du Québec* a notice of the date of coming into force of Tables A and B and the address of the website on which they are posted.”

#### ACT RESPECTING THE QUÉBEC SALES TAX

**265.** (1) Section 26 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by replacing “sections 18 and 18.0.1” in the portion before paragraph 1 by “section 18.0.1”.

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

**266.** (1) The Act is amended by inserting the following sections after section 26:

“**26.0.1.** For the purposes of this section and sections 26.0.2 to 26.0.5,

“incorporeal capital” of a specified person means any of the following that is consumed or used by the specified person in the process of creating or developing incorporeal movable property:

(1) all or part of a labour activity of the specified person;

(2) all or part of property (other than incorporeal movable property described in paragraph 1 of the definition of “incorporeal resource”); or

(3) all or part of a service;

“incorporeal resource” of a specified person means

(1) all or part of incorporeal movable property supplied to, or created or developed by, the specified person that is not support capital of the specified person;

(2) incorporeal capital of the specified person; or

(3) any combination of the items referred to in paragraphs 1 and 2;

“labour activity” of a specified person means anything done by an employee of the specified person in the course of, or in relation to, the office or employment of the employee;

“support capital” of a specified person means all or part of incorporeal movable property that is consumed or used by the specified person in the process of creating or developing property (other than incorporeal movable property) or in supporting, assisting or furthering a labour activity of the specified person;

“support resource” of a specified person means

(1) all or part of property (other than incorporeal movable property) supplied to, or created or developed by, the specified person that is not incorporeal capital of the specified person;

(2) all or part of a service supplied to the specified person that is not incorporeal capital of the specified person;

(3) all or part of a labour activity of the specified person that is not incorporeal capital of the specified person;

(4) support capital of the specified person; or

(5) any combination of the items referred to in paragraphs 1 to 4.

For the purposes of the first paragraph, “employee” includes an individual who agrees to become an employee.

**“26.0.2.** For the purposes of sections 26.0.1 and 26.0.3 to 26.0.5, the following rules apply:

(1) a person is a specified person throughout a taxation year of the person if the person

(a) carries on, at any time in the taxation year, a business through a permanent establishment of the person outside Canada, and

(b) carries on, at any time in the taxation year, a business through a permanent establishment of the person in Québec; and

(2) a business of a person is a specified business of the person throughout a taxation year of the person if the business is carried on, at any time in the taxation year, in Québec through a permanent establishment of the person.

**“26.0.3.** For the purposes of sections 26.0.4 and 26.0.5, internal use of a support resource, or of an incorporeal resource, of a specified person occurs during a taxation year of the specified person if

(1) the specified person at any time in the taxation year uses outside Canada any part of the resource in relation to the carrying on of a specified business of the specified person; or

(2) the specified person is permitted under the Taxation Act (chapter I-3), or would be so permitted if that Act applied to the specified person, to allocate for the taxation year, as an amount in respect of a specified business of the specified person,

(a) any part of an outlay made, or expense incurred, by the specified person in respect of any part of the resource, or

(b) any part of an allowance, or allocation for a reserve, in respect of any part of an outlay or expense referred to in subparagraph *a*.

**“26.0.4.** If internal use of a support resource of a specified person occurs during a taxation year of the specified person, the following rules apply:

(1) for the purposes of section 18,

(a) the specified person is deemed

i. to have rendered, during the taxation year, a service of internally using the support resource at a permanent establishment of the specified person outside Canada in the course of carrying on a specified business of the specified person, and to be the person to whom the service was rendered,

ii. to be the recipient of a supply made outside Canada of the service, and

iii. to be, in the case of a specified person not resident in Québec, resident in Québec,

(b) the supply is deemed not to be a supply of a service that is in respect of

i. an immovable situated outside Québec, or

ii. corporeal movable property that is situated outside Québec at the time the service is performed,



(c) the value of the consideration for the supply is deemed to be the total of all amounts, each of which is the fair market value of a part, or of the use of a part, as the case may be, of the support resource referred to in section 26.0.3

i. if the part is only referred to in paragraph 1 of section 26.0.3, at the time referred to in that paragraph, and

ii. in any other case, on the last day of the taxation year of the specified person, and

(d) the consideration for the supply is deemed to have become due and to have been paid, on the last day of the taxation year, by the specified person; and

(2) for the purpose of determining an input tax refund of the specified person, the specified person is deemed to have acquired the service for the same purpose as that for which the part of the support resource referred to in section 26.0.3 was acquired, consumed or used by the specified person.

**“26.0.5.** If internal use of an incorporeal resource of a specified person occurs during a taxation year of the specified person, the following rules apply:

(1) for the purposes of section 18,

(a) the specified person is deemed

i. to have made available, during the taxation year, at a permanent establishment of the specified person outside Canada incorporeal movable property in the course of carrying on a specified business of the specified person and to be the person to whom the incorporeal movable property was made available,

ii. to be the recipient of a supply made outside Canada of the incorporeal movable property, and

iii. to be, in the case of a specified person not resident in Québec, resident in Québec,

(b) the supply is deemed not to be a supply of property that relates to an immovable situated outside Québec, to a service to be performed wholly outside Québec or to corporeal movable property situated outside Québec,

(c) the value of the consideration for the supply is deemed to be the total of all amounts, each of which is the fair market value of a part, or of the use of a part, as the case may be, of the incorporeal resource referred to in section 26.0.3

i. if the part is only referred to in paragraph 1 of section 26.0.3, at the time referred to in that paragraph, and

ii. in any other case, on the last day of the taxation year of the specified person, and

(d) the consideration for the supply is deemed to have become due and to have been paid, on the last day of the taxation year, by the specified person; and

(2) for the purpose of determining an input tax refund of the specified person, the specified person is deemed to have acquired the property for the same purpose as that for which the part of the incorporeal resource referred to in section 26.0.3 was acquired, consumed or used by the specified person.”

(2) Subsection 1, except when it enacts the second paragraph of section 26.0.1 of the Act, has effect from 1 July 1992.

(3) Subsection 1, when it enacts the second paragraph of section 26.0.1 of the Act, applies in respect of

(1) a taxation year of a person that ends after 16 November 2005 where the person is referred to in paragraph 1 or 1.1 of the definition of “taxation year” in section 1 of the Act;

(2) a fiscal year of a person that ends after 16 November 2005 where the person, who is a registrant, is not referred to in paragraph 1 or 1.1 of the definition of “taxation year” in section 1 of the Act; or

(3) a calendar year subsequent to the year 2004, in any other case.

(4) For the purposes of paragraph 2 of subsection 3, “fiscal year” has the meaning assigned by section 458.1 of the Act.

**267.** (1) Section 26.1 of the Act is replaced by the following section:

“**26.1.** For the purposes of sections 25 to 26.0.5, “permanent establishment” has the meaning assigned by section 11.2 where a person is resident in Québec otherwise than by reason of section 12.”

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

**268.** Section 180.2 of the Act is repealed.

**269.** Section 370.0.2 of the Act is amended

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

**“370.0.2.** For the purposes of section 370.0.1, the rebate to which a particular individual is entitled in respect of the supply referred to in subparagraph 1 of the first paragraph of that section is equal to”;

(2) by replacing subparagraph 1 of the second paragraph in the French text by the following subparagraph:

“1° la lettre A représente le total de tous les montants dont chacun représente la contrepartie payable au constructeur par le particulier donné pour la fourniture par vente à ce dernier de la totalité ou d’une partie du bâtiment visée au paragraphe 1° du premier alinéa de l’article 370.0.1 ou d’une autre construction qui fait partie de l’immeuble d’habitation, sauf la contrepartie qui peut raisonnablement être considérée comme un loyer pour les fournitures du fonds de terre attribuable à l’immeuble d’habitation ou comme une contrepartie pour la fourniture d’une option d’achat de ce fonds;”;

(3) by replacing subparagraph 3 of the second paragraph by the following subparagraph:

“(3) C is the fair market value referred to in subparagraph 3 of the first paragraph of section 370.0.1.”

**270.** (1) The Act is amended by inserting the following after section 397.2:

“§ 5.1. — *Rebate to the Royal Canadian Legion*

**“397.3.** For the purposes of this subdivision,

“claim period” has the meaning assigned by section 383;

“Legion entity” means the Dominion Command or any provincial command or branch of the Royal Canadian Legion.

**“397.4.** Subject to section 397.5, a Legion entity that acquires or brings into Québec a property that is a poppy or wreath is entitled to a rebate equal to the amount of tax that becomes payable, or is paid without having become payable, by the Legion entity during a claim period in respect of the acquisition or bringing in.

**“397.5.** A Legion entity is entitled to a rebate under section 397.4 in respect of tax that becomes payable, or is paid without having become payable, by the Legion entity during a claim period only if the Legion entity files an application for the rebate within four years after the last day of the claim period.

**“397.6.** A Legion entity must not make more than one application for rebates under this subdivision for any claim period of the Legion entity.”

(2) Subsection 1 applies in respect of tax that becomes payable, or is paid without having become payable, after 31 December 2009.

(3) If, in the absence of this subsection, an application for a rebate under section 397.4 of the Act, which subsection 1 enacts, would have to be filed by a Legion entity before 9 May 2016 in order for the rebate to be paid, section 397.5 of the Act, which subsection 1 enacts, is to be read as if “the last day of the claim period” was replaced by “9 May 2012”.

**271.** The Act is amended by inserting the following heading before section 398:

“§ 5.2. — *Rebate — shipment outside Québec by a charity or a public institution*”.

**272.** This Act comes into force on 9 May 2012.

## Regulations and other Acts

Gouvernement du Québec

### O.C. 503-2012, 16 May 2012

Supplemental Pension Plans Act  
(R.S.Q., c. R-15.1)

#### Temporary relief measures for the funding of solvency deficiencies

CONCERNING the Regulation providing temporary relief measures for the funding of solvency deficiencies

WHEREAS, under the second paragraph of section 2 of the Supplemental Pension Plans Act (R.S.Q., c. R-15.1), the Government may, by regulation and on the conditions it determines, exempt any pension plan or category of pension plan it designates from the application of all or part of this Act particularly by reason of the special characteristics of the plan or category or by reason of the complexity of the Act in relation to the number of members in the plan and prescribe special rules applicable to the plan or category;

WHEREAS, in accordance with the third paragraph of that section, such a regulation may, if it so provides, have retroactive effect from a date that is prior to the date of its coming into force but not prior to 31 December of the second year preceding the year in which it was published in the *Gazette officielle du Québec* under section 8 of the Regulations Act (R.S.Q., c. R-18.1);

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act, a draft Regulation providing temporary relief measures for the funding of solvency deficiencies, attached hereto, was published, with a written notice that it could be made by the Government on the expiry of 45 days following its publication, in part 2 of the *Gazette officielle du Québec* on 28 December 2011;

WHEREAS it is expedient to make the amended Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of Employment and Social Solidarity:

THAT the Regulation providing temporary relief measures for the funding of solvency deficiencies, attached hereto, be made.

GILLES PAQUIN,  
*Clerk of the Conseil exécutif*

#### Regulation providing temporary relief measures for the funding of solvency deficiencies

Supplemental Pension Plans Act  
(R.S.Q., c. R-15.1, s. 2, para. 2 and 3)

#### DIVISION I APPLICATION

**1.** This Regulation applies to every pension plan to which Chapter X of the Supplemental Pension Plans Act (R.S.Q., c. R-15.1) applies, with the exception of a pension plan to which applies other specific funding measures provided for by a regulation made under section 2 of the Act.

With the exception of subdivision 1 of Division II and sections 16 and 23, the provisions of this Regulation apply only to a pension plan for which instructions were given under section 2.

#### DIVISION II FUNDING RELIEF MEASURES

##### §1. *Instructions to the pension committee*

**2.** An employer that is a party to a pension plan or, in the case of a multi-employer pension plan, even not considered as such under section 11 of the Act, the person or body empowered to amend the plan may, in writing, instruct the pension committee that administers the plan to take one or more of the following measures for the purposes of the first actuarial valuation of the plan dated after 30 December 2011:

(1) the application of an asset valuation method that, in accordance with the conditions in sections 4 and 5, levels the short-term fluctuations in the market value of the assets of the plan for the purposes of determining the value of those assets on a solvency basis;

(2) the elimination, as of the date of the actuarial valuation, of any amortization payments related to an improvement unfunded actuarial liability determined on the date of a previous valuation and related to an amendment made before 31 December 2008, and of any amortization payments related to a technical actuarial deficiency determined on the date of a previous actuarial valuation of the plan;

(3) the extension, in accordance with the rules in section 8, of the period provided in the Act to amortize the technical actuarial deficiencies determined on the date of the first actuarial valuation of a pension plan whose date is after 30 December 2011 or thereafter.

**3.** Any report on an actuarial valuation of a pension plan whose date is after 30 December 2011 and prior to the date set in accordance with paragraph 3 of section 21 shall indicate the measures taken according to the instructions given to the pension committee in accordance with section 2, or that no such instructions were given.

#### *§2. Assets smoothing*

**4.** Where instructions were given to the pension committee to apply the measure provided for in paragraph 1 of section 2, the asset valuation method indicated in the instructions shall include the taking into account of the short-term fluctuations in the market value of the assets during the period determined in accordance with section 5.

However, where instructions were also given to the pension committee to apply the measure provided for in paragraph 1 of section 2 of the Regulation respecting measures to reduce the effects of the financial crisis on pension plans covered by the Supplemental Pension Plans Act (c. R-15.1, r. 4), the asset valuation method referred to in the first paragraph shall be identical to the method indicated in the instructions.

Notwithstanding the first paragraph of section 123 of the Act, for the purposes of the actuarial valuation referred to in section 2 and subsequent actuarial valuations, the assets of the pension plan shall be established in accordance with the asset valuation method thus indicated with the exception of for the purpose of determining the degree of solvency of the pension plan.

**5.** The period used to level short-term fluctuations in the market value of the assets using the method referred to in paragraph 1 of section 2 is the period fixed in the instructions provided for in that section, subject to a 5-year maximum period.

**6.** The value of the plan's assets, determined on a funding basis, may not be greater than the value that would be determined using the asset valuation method used in the last complete actuarial valuation of the plan prior to the valuation referred to in section 2.

#### *§3. Elimination of amortization payments*

**7.** Notwithstanding section 130 of the Act, where instructions were given to the pension committee to apply the measure provided for in paragraph 2 of section 2,

the following are considered solvency deficiencies as at the date of the first actuarial valuation of a pension plan that falls after 30 December 2011:

(1) the technical actuarial deficiency that corresponds to the amount by which the plan's assets, reduced by the value of the additional obligations arising from any amendment to the plan made after 30 December 2008 and considered for the first time in the valuation, exceeds the sum of the plan's assets and the value of the amortization payments required to amortize an improvement unfunded actuarial liability related to an amendment made after 30 December 2008 and determined during a prior actuarial valuation, provided the payments are not eliminated under section 131 of the Act; the value of the amortization payments shall be established using the same interest rate as the one used to establish the plan's liabilities; and

(2) the improvement unfunded actuarial liability that corresponds to the amount by which the value of the additional obligations arising from any amendment to the plan made after 30 December 2008 and considered for the first time during the valuation exceeds the portion of the special amortization payment provided for in section 132 of the Act that relates to such an amendment.

For the purposes of paragraph 1 of the first paragraph, the value of the additional obligations arising from any amendment to the pension plan made before 31 December 2008 and considered for the first time on the date of the actuarial valuation shall be included in the liabilities of the plan. That value is reduced, however, by the portion of the special amortization payment provided for in section 132 of the Act that relates to such an amendment.

#### *§4. Extension of the amortization period*

**8.** Notwithstanding section 142 of the Act, where the pension committee was given instructions to apply the measure provided for in paragraph 3 of section 2, the amortization period for a technical actuarial deficiency determined at the date of the actuarial valuation referred to in that section or any subsequent actuarial valuation expires at the end of a fiscal year of the pension plan that ends no later than 10 years after the date of the valuation that determines the deficiency.

### **DIVISION III**

#### **AMOUNT REFERRED TO IN THE THIRD PARAGRAPH OF SECTION 230.0.0.9 OF THE ACT**

**9.** Where subdivision 4.0.1 of Division II of Chapter XIII of the Act applies, the amount referred to in the third paragraph of section 230.0.0.9 of the Act shall be estab-

lished at the date on which the valuation of the benefits of the members and beneficiaries affected by the withdrawal of the employer or at the date of the termination of the pension plan, as the case may be. It does not, however, have to be established if the report provided for in section 202 of the Act or if the termination report provided for in section 207.2 of the Act, as the case may be, shows that the employer has paid any amount owed under sections 228 and 229 of the Act.

Where the amount referred to in the third paragraph of section 230.0.0.9 of the Act shall be established at the date referred to in the first paragraph, that amount shall also be established at the date of any actuarial valuation that falls after 30 December 2011 but prior to the date referred to in the first paragraph. The amount shall also be established at the date of any valuation of the benefits of the members and beneficiaries affected by the withdrawal of an employer party to the plan, where that date falls after 30 December 2011 but prior to the date referred to in the first paragraph.

**10.** On the date of the actuarial valuation referred to in section 2, the amount referred to in the third paragraph of section 230.0.0.9 of the Act is equal to zero. However, where instructions were also given in accordance with section 2 of the Regulation respecting measures to reduce the effects of the financial crisis on pension plans covered by the Supplemental Pension Plans Act, the amount corresponds at that date to the amount determined for that purpose in accordance with the provisions of this Regulation.

On the date of any subsequent actuarial valuation, the amount is equal to element “S” in the following formula:

$$A + B - C = S$$

“A” represents the amount in question established at the date of the last actuarial valuation;

“B” represents the employer contributions which, without reference to this Regulation, with the exception of section 11, would have been established at the date of the last actuarial valuation for the fiscal year ending at the date of the valuation concerned;

“C” represents the greater of the following amounts:

- i. the employer contributions established at the date of the last actuarial valuation for the fiscal year ending at the date of the valuation concerned;
- ii. the total of the employer contributions paid since the last actuarial valuation for the fiscal year ending as at the date of the valuation concerned and the amount of

any letter of credit provided since the date of the previous valuation pursuant to section 42.1 of the Act that relates to those employer contributions.

Those amounts and contributions bear interest at the rate of return of the pension fund. Should the date of the last actuarial valuation or the date of the actuarial valuation concerned not correspond to the date of the end of a fiscal year of the plan, the only payments taken into account are those related to the amortization payments, current service contributions and special amortization payments that became due during the period starting the day following the last actuarial valuation and ending on the date of the actuarial valuation concerned.

**11.** For the purposes of sections 130 and 135 of the Act used to determine element “B” in the second paragraph of section 10 or the first paragraph of section 12 at the date of an actuarial valuation, the plan’s assets at the date of the last actuarial valuation shall be increased by an amount corresponding to the amount referred to in the third paragraph of section 230.0.0.9 of the Act, as determined at the latter date.

In the same manner, for the purposes of section 132 of the Act used to determine the aforementioned element “B” at the date of an actuarial valuation, the degree of solvency of the plan at the date of the last actuarial valuation shall be determined by adding to the plan’s assets an amount which corresponds to the amount referred to in the third paragraph of section 230.0.0.9 of the Act, as determined at the latter date.

**12.** At the date on which the valuation of the benefits of the members and beneficiaries affected by the withdrawal of an employer that is a party to a multi-employer pension plan is made, the amount referred to in the third paragraph of section 230.0.0.9 of the Act is equal, at the time the assets of the plan are distributed, to element  $S^R$  in the following formula:

$$A + B - C = S^R$$

“A” represents the amount in question established at the date of the last actuarial valuation;

“B” represents the employer contributions which, without reference to this Regulation, with the exception section 11, would have been established at the date of the last actuarial valuation for the fiscal year ending at the date of the actuarial valuation concerned;

“C” corresponds to the greater of the following amounts:

i. the employer contributions established at the date of the last actuarial valuation for the fiscal year ending at the date of the actuarial valuation concerned; or

ii. the total of the employer contributions paid since the last actuarial valuation for the fiscal year ending at the date of the actuarial valuation concerned and the amount of any letter of credit provided since the date of the previous valuation pursuant to section 42.1 of the Act that relates to those employer contributions.

As at the date on which the valuation of the benefits of the members and beneficiaries mentioned in the first paragraph is carried out, the amount referred to in the third paragraph of section 230.0.0.9 of the Act corresponds, after the assets of the plan have been distributed, to element “S” in the following formula:

$$S^R - (X - Y) = S$$

“S<sup>R</sup>” represents element “S<sup>R</sup>” determined pursuant to the first paragraph;

“X” represents the value of the portion of the plan’s assets that would be allocated to the group of benefits of those members and beneficiaries at the time of the distribution provided for in section 222 of the Act, had the assets of the plan been, for the distribution, increased by element “S<sup>R</sup>” determined pursuant to the first paragraph;

“Y” represents the value of the portion of the assets allocated to that group at the time of the distribution.

Those amounts and contributions bear interest at the rate of return of the pension fund. Should the date of the last actuarial valuation or the date as at which the valuation of the benefits of the members and beneficiaries is carried out not correspond to the date of the end of a fiscal year of the plan, the only payments taken into account are those related to the amortization payments, current service contributions and special amortization payments that became due during the period starting the day following the last actuarial valuation and ending on the date of the valuation of benefits.

**13.** For the purposes of sections 10, 12 and 14, the valuation of the benefits of the members and beneficiaries affected by the withdrawal of an employer that is a party to a multi-employer pension plan is, on the earlier of the following dates, considered to be an actuarial valuation:

(1) the date of the first subsequent actuarial valuation of the plan;

(2) the date as at which the valuation of the benefits of the members and beneficiaries affected by another amendment of the plan for the purpose of the withdrawal of an employer is carried out;

(3) the date of the termination of the pension plan.

For the purposes of the same sections, an amount paid by the employer in accordance with section 229 of the Act does not constitute employer contributions paid.

**14.** To calculate the amount referred to in the third paragraph of section 230.0.0.9 of the Act at the date of the termination of the pension plan, section 10 shall read by replacing:

(1) in the part of the second paragraph preceding the formula, “any subsequent actuarial valuation” by “the plan’s termination”;

(2) the last sentence of the third paragraph by the following: “Should the date of the last actuarial valuation or the date of termination of the plan not correspond to the date of the end of a fiscal year of the plan, the only payments taken into account are those related to the amortization payments, current service contributions and special amortization payments that became due during the period starting the day following the last actuarial valuation and ending on the date of termination.”.

**15.** Where subdivision 4.0.1 of Division II of Chapter XIII of the Act applies to a pension plan after the date fixed pursuant to section 21 for that plan, the amount referred to in the third paragraph of section 230.0.0.9 of the Act bears interest between that date and the date of the employer’s withdrawal or the plan’s termination at the rate of return of the pension fund.

**16.** Notwithstanding any inconsistent provision, the amount referred to in the third paragraph of section 230.0.0.9 of the Act established when an employer that is a party to a multi-employer pension plan withdraws or upon the termination of a pension plan may not be less than zero or exceed the amount to be funded to ensure full payment of the benefits of the members and beneficiaries affected by the withdrawal or termination, as established at the date of the termination or withdrawal.

**17.** Where paragraph 1 of section 21 applies, the amount referred to in the third paragraph of section 230.0.0.9 of the Act is equal to zero.



## DIVISION IV REPORTS

**18.** Where instructions were given to the pension committee to apply the measure provided for in paragraph 1 of section 2, any actuarial valuation report for the plan shall contain a description of the asset valuation method used, in addition to meeting the requirements set out in sections 4 to 5.4 of the Regulation respecting supplemental pension plans (c. R-15.1, r. 6).

**19.** The report provided for in the second paragraph of section 202 of the Act shall, where applicable, indicate the amount of element “S<sup>R</sup>” and the amount of element “S” determined under the first and second paragraphs of section 12, the amount referred to in the third paragraph of section 230.0.0.9 of the Act, as established at the dates provided for under the second paragraph of section 9, and the calculations used to establish the amounts.

**20.** The termination report provided for in section 207.2 of the Act shall, where applicable, indicate the amount referred to in the third paragraph of section 230.0.0.9 of the Act, as established under section 14, the amount referred to in the third paragraph of section 230.0.0.9 of the Act, as established at the dates provided for under the second paragraph of section 9, and the calculations used to establish the amounts.

## DIVISION V END OF THE APPLICATION OF THE RELIEF MEASURES

**21.** The provisions of Division II of this Regulation cease to apply in respect of a pension plan on the earlier of the following dates:

(1) the date of the first actuarial valuation showing that the plan is solvent;

(2) the date fixed in a writing giving instructions to that effect and sent to the pension committee by the employer that is a party to the pension plan or, in the case of a multi-employer pension plan, even not considered as such under section 11 of the Act, by the person or body empowered to amend the plan. That date shall fall on the date on which a fiscal year of the plan ends; or

(3) the date of the end of the plan’s first fiscal year beginning after 31 December 2012.

## DIVISION VI FINAL PROVISIONS

**22.** On the date of the actuarial valuation referred to in section 2, where instructions were also given in accordance with section 2 of the Regulation respecting measures to reduce the effects of the financial crisis on pension plans covered by the Supplemental Pension Plans Act, the provisions of the latter regulation cease to apply, with the exception of section 33, which then applies at that date.

**23.** Paragraph 1 of section 11 of the Regulation to provide a framework for settlement of the benefits of members and beneficiaries of plans covered by subdivision 4.0.1 of Division II of Chapter XIII of the Supplemental Pension Plans Act and for administration by the Régie des rentes du Québec of certain pensions paid out of the assets of the plans (c. R-15.1, r. 3) is amended by inserting “or under section 2 of the Regulation providing temporary relief measures for the funding of solvency deficiencies” after “(c. R-15.1, r. 4)”.

**24.** This Regulation comes into force on the fifteenth day following its publication in the *Gazette officielle du Québec*. However, it has effect from 31 December 2011.

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Gouvernement du Québec

## O.C. 519-2012, 23 May 2012

Environment Quality Act  
(R.S.Q., c. Q-2)

### RecycleMédias’ 2010, 2011 and 2012 schedule of contributions for the “newspapers” class — Approval

Approval of RecycleMédias’ 2010, 2011 and 2012 schedule of contributions for the “newspapers” class

WHEREAS sections 53.31.1 to 53.31.20 of the Environment Quality Act (R.S.Q., c. Q-2) establish a regime to compensate municipalities for the net costs of the services they provide to ensure the recovery and reclamation of residual materials;

WHEREAS, under section 53.31.13 of the Environment Quality Act, the certified body RecycleMédias, as a body certified for the “newspapers” class, may collect from its members and from persons who, without being members, carry on activities similar to those carried on

by the members where the designated material or class of materials are concerned, the contributions necessary to remit the full amount of compensation, including any interest or other applicable penalties, and to indemnify the body for its management costs and other expenses incidental to the compensation regime;

WHEREAS, under section 53.31.12.1 of the Environment Quality Act, the Government may determine on what conditions the amount of the annual compensation owed to the municipalities that is allotted to the “newspapers” class may be paid in whole or in part through a contribution in goods or services;

WHEREAS, under section 53.31.14 of the Environment Quality Act, the contributions payable must be established on the basis of a schedule of contributions that must be approved by the Government; the schedule may cover a maximum of 3 years, it may provide for exemptions or exclusions and may also specify the terms according to which the contributions are to be paid to the certified body;

WHEREAS sections 8.12 and 8.12.1 of the Regulation respecting compensation for municipal services provided to recover and reclaim residual materials (R.R.Q., c. Q-2, r. 10) provide that the annual compensation allotted to the “newspapers” class may be paid through a contribution in goods or services provided that the certified body proposed to RECYC-QUÉBEC, in accordance with sections 53.31.14 and 53.31.15 of the Environment Quality Act, a schedule of the contributions payable and the manner in which payment may be made;

WHEREAS, under section 53.31.14 of the Environment Quality Act, RecycleMédias conducted a special consultation of the persons concerned before establishing such a schedule and submitting it to the Government for approval;

WHEREAS, under section 53.31.15 of the Act, RECYC-QUÉBEC must give its opinion to the Government on the advisability of approving the schedule of contributions proposed by a certified body and a favourable opinion was given by RECYC-QUÉBEC with respect to the 2010, 2011 and 2012 schedule of contributions established by RecycleMédias;

WHEREAS, under Order in Council 135-2007 dated 14 February 2007, the Regulations Act (R.S.Q., c. R-18.1) does not apply to the proposed schedules or schedules of contributions established under section 53.31.14 of the Environment Quality Act;

IT IS ORDERED, therefore, on the recommendation of the Minister of Sustainable Development, Environment and Parks:

THAT the schedule of contributions established by RecycleMédias, entitled 2010-2012 schedule of contributions for the “newspapers class”, for 2010, 2011 and 2012, attached to this Order in Council, be approved.

GILLES PAQUIN,  
*Clerk of the Conseil exécutif*

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**2010-2012 Schedule of Contributions****for “Newspapers”**

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## 1. Definitions

### 1.1 Definitions

In the Schedule, unless the context indicates a different meaning, the following words and expressions mean or designate:

- a) “brand”: a mark that is used by a person for the purpose of distinguishing, or so as to distinguish, newspapers marketed by the person from newspapers marketed by others;
- b) “cash contribution”: the amount that must be paid in cash to RecycleMédias by a person prescribed under the Schedule;
- c) “class of materials”: a class of materials covered by the compensation regime, i.e. the class “newspapers” marketed in Québec;
- d) “compensation regime”: the compensation regime for municipalities established by sub-section 4.1 of Division VII of Chapter I of the Act and by the Regulation;
- e) “contribution in ad placements”: the amount that may be paid in the form of ad placements by a prescribed person under the Schedule. Such contributions in ad placements must consist of publishing, at the national, regional and local levels, messages intended to inform, educate or raise awareness about environmental matters, particularly in terms of promoting the recycling and recovery of residual materials, and may be made either in newspapers or through digital products;
- f) “costs of RecycleMédias”: the management costs and other expenses of RecycleMédias incidental to the compensation regime that may be collected by RecycleMédias under section 53.31.13 of the Act;
- g) “costs of Recyc-Québec”: the management costs and other expenses of Recyc-Québec incidental to the compensation regime and payable to Recyc-Québec by RecycleMédias under section 53.31.18 of the Act and section 8.14 of the Regulation;
- h) “digital products”: websites (including portals) and other digital products devoted primarily to current events, that are owned by the prescribed person or another member of the person’s corporate group, or through which a contribution in ad placements may be made;
- i) “distinguishing guise”: the format of a newspaper, the appearance of which is used by a person for the purpose of distinguishing, or so as to distinguish, newspapers marketed by the person from newspapers marketed by others;

- j) “first supplier”: a person who is domiciled or has an establishment in Québec and who is the first to take title, possession or control, in Québec, of a newspaper covered by the Schedule;
- k) “foreign publication”: a newspaper that markets less than 25% of its total materials in Québec;
- l) “materials”: paper and other cellulosic fibres belonging to the class of materials concerned here. Quantities of marketed materials are measured in metric tons;
- m) “name”: the name under which any business is carried on, whether or not it is the name of a legal body, a partnership or an individual;
- n) “newspapers”: as set forth in section 2 of the Regulation, this class includes paper and other cellulosic fibres used as a medium for written current affairs periodicals published on newsprint, particularly dailies and weeklies, as well as containers and packaging used to deliver newspapers directly to the ultimate consumer or recipient;
- o) “prescribed person”: a person subject to the compensation regime, as designated in Chapter 3 of the Schedule;
- p) “RecycleMédias”: an organization accredited by Recyc-Québec that represents newspapers;
- q) “Recyc-Québec”: the Société québécoise de récupération et de recyclage, as designated in section 1 of the *Act respecting the Société québécoise de récupération et de recyclage*, R.S.Q., c. S-22.01;
- r) “the Act”: the *Environment Quality Act*, R.S.Q., c. Q-2, as amended from time to time;
- s) “the Regulation”: the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials*, R.R.Q., c. Q-2, r. 10, as amended from time to time;
- t) “the Schedule”: the present Schedule of Contributions, including appendices.

## 2. Interpretation

### 2.1 Explanatory note

- 2.1.1 RecycleMédias may publish an explanatory notice or interpretation guide on its website at [www.recyclemedias.com](http://www.recyclemedias.com) to explain its interpretation of the Schedule and how it will be administered.

## 2.2 Continuance of the Schedule

2.2.1 If any provision of the Schedule is deemed invalid or unenforceable by a competent court or for any other reason, it shall not affect the validity of the other provisions of the Schedule, which shall be interpreted as if the invalid provision were omitted.

## 3. Designation of prescribed persons

### 3.1 Prescribed persons

3.1.1 Only the person who is the owner of the brand, name or distinguishing guise that identifies a material subject to contributions under the Schedule shall be required to pay a contribution with regard to that material.

3.1.2 However, if the owner has neither a domicile nor an establishment in Québec, payment of contributions may be required of the first supplier in Québec, whether or not it is the importer of that material.

### 3.2 Exempted persons

3.2.1 Prescribed persons who demonstrate to RecycleMédias that the contributions prescribed in Chapters 5 and 6 of the Schedule have been paid in full, on their behalf, by a third party recognized by RecycleMédias as a voluntary contributor under section 3.3, are exempted from those contributions.

3.2.2 Prescribed persons who, during the year in question, marketed materials weighing no more than a total of two (2) metric tons, are also exempted from the contributions prescribed in Chapters 5 and 6 of the Schedule.

### 3.3 Voluntary contributor

3.3.1 A third party whose domicile or establishment is outside of Québec, and who is the owner of a brand, name or distinguishing guise, may be accepted by RecycleMédias as a voluntary contributor, notably if the person satisfies the conditions stipulated below.

3.3.2 A voluntary contributor may only act to fulfill the obligations that, under the Schedule, would be the responsibility of the first supplier of materials identified by a brand, name or distinguishing guise that is owned by the voluntary contributor. The latter may not act to fulfill the obligations of persons prescribed under section 3.1.1.

3.3.3 A third party may be recognized as a voluntary contributor if it concludes an agreement to that effect with RecycleMédias, which agreement shall include the following provisions:

- that it agrees to fulfill the obligations related to contribution in ad placements under the Schedule;
- that it agrees to pay the cash contribution under the Schedule;
- that it agrees to produce the reports required in Chapter 7 of the Schedule, under the terms set out in that Chapter;
- that it agrees to the foregoing with regard to all of its first suppliers in Québec;
- that it agrees to respect the laws of Québec, and accepts that any legal proceedings will take place in Québec, under the laws of Québec.

A third party recognized as a voluntary contributor thus becomes a prescribed person with respect to both cash contribution and contribution in ad placements.

3.3.4 RecycleMédias may decide to conclude an agreement such as that described in section 3.3.3 with a third party whose domicile or establishment is in Canada but outside of Québec, and which, without being the owner of a brand, name or distinguishing guise, is its principal distributor in Québec. Section 3.3.2 also applies to such a third party, which for the purposes of the Schedule is considered as a voluntary contributor.

3.3.5 The first supplier and the voluntary contributor are solidarily liable for their obligations under the Schedule.

#### 3.4 Publication of the names of prescribed persons

3.4.1 RecycleMédias will publish on its website the name of every person that has registered or been automatically registered, as set out in section 7.1 of the Schedule.

3.4.2 RecycleMédias may publish on its website the name of any person that meets the criteria for a prescribed person in section 3.1 and that has not registered as set out in section 7.1 of the Schedule.

#### 4. Compensation regime

##### 4.1 Annual compensation payable

For the years covered by the Schedule, the amount of the annual compensation payable for the class “newspapers”, under the Act and the Regulation, will be \$2 660 000 in 2010 and \$3 040 000 in 2011 and 2012. These amounts will be paid through contributions in goods and services, i.e. as contributions in ad placements.

##### 4.2 Costs

As well, the amounts corresponding to the costs of Recyc-Québec and RecycleMédias will be paid by the prescribed persons through cash contributions.

#### 5. Contribution in ad placements

##### 5.1. Determination of contribution in ad placements

5.1.1 For a given year, the contribution in ad placements by a prescribed person corresponds to the quantity of materials marketed by that person in 2010, multiplied by the applicable rate for the year in question, as follows:

2010:	\$19.58 per metric ton;
2011:	\$22.38 per metric ton;
2012:	\$22.38 per metric ton.

5.1.2 For a person who became a prescribed person after the effective date of the Schedule, as set out in the second paragraph of section 7.1.3, the first contribution in ad placements is in the year following that event. For that year, the calculation of the contribution in ad placements (section 5.1.1) uses the tonnage of materials marketed by that person in the previous year.

##### 5.2 Foreign publication

5.2.1 For newspapers qualified as foreign publications, the contribution in ad placements is converted into cash contribution that is additional to that provided in section 6. This additional cash contribution is paid to Recyc-Québec as partial payment of compensation due to municipalities under the Regulation by prescribed persons in the “newspaper” class.

5.2.2 The payment rules for cash contributions set out in Chapter 6 of the Schedule also apply, with the necessary modifications, to the additional cash contribution.



### 5.3 Terms and conditions

5.3.1 For each prescribed person, ad placements for a maximum value corresponding to the amount of the person's required contribution (as determined in section 5.1.1) must be made by the following dates:

- September 30, 2013 for publication by December 31, 2013 (for contributions applying to 2010 and 2011);
- March 31, 2014 for publication by June 30, 2014 (for contributions applying to 2012).

5.3.2 To determine the value of each ad placement and the terms and conditions under which it is provided, the customary government rate card (or national rate card) of the prescribed person (or member of the person's corporate group, as the case may be) shall be applied.

### 5.4 Conversion into additional cash contribution

5.4.1 A prescribed person who has not fulfilled the contribution in ad placements, in whole or in part, by the date set in the Schedule and after receiving the statement of contributions owing (section 7.6.1), will be liable to an additional cash contribution corresponding to the value of the unpaid contribution in ad placements.

5.4.2 The payment rules for the cash contribution set out Chapter 6 also apply, with the necessary modifications, to the additional cash contribution.

## 6. Cash contribution

### 6.1 Determination of cash contribution

6.1.1 For a given year, the cash contribution by a prescribed person corresponds to the quantity of materials marketed by that person in 2010, multiplied by the applicable rate for the year in question, as follows:

- 2010: \$3.45 per metric ton;
- 2011: \$4.07 per metric ton;
- 2012: \$4.15 per metric ton.

6.1.2 For a person who became a prescribed person after the effective date of the Schedule, as set out in the second paragraph of section 7.1.3, the first cash contribution is in the year following that event. For that year, the calculation of the cash contribution (section 6.1.1) uses the tonnage of materials marketed by that person in the previous year.

- 6.1.3 Notwithstanding the above, each prescribed person must pay a minimum cash contribution of fifty dollars (\$50.00) for each obligation year.
- 6.2 Date, place and form of payment
- 6.2.1 The cash contribution for 2010 and 2011 must be paid to RecycleMédias within one hundred and twenty (120) days after the effective date of the Schedule. Unless otherwise decided by RecycleMédias, payment must be in full.
- 6.2.2 For 2012, the cash contribution must be paid to RecycleMédias within one hundred and twenty (120) days after the invoice is received. Unless otherwise decided by RecycleMédias, payment must be in full.
- 6.2.3 RecycleMédias may specify a different deadline for payment of the cash contribution.
- 6.3 Penalties, interest and recovery
- 6.3.1 Cash contributions that are due and unpaid to RecycleMédias bear interest as set out in section 53.31.16 of the Act, i.e. at the rate determined under the first paragraph of section 28 of the *Tax Administration Act*, R.S.Q., c. A-6.002. Such interest will be calculated daily on the unpaid amount of the cash contribution, starting from the date when the cash contribution became due and ending on the date of payment, at the rate mentioned above. Any change to that rate automatically changes the interest rate applying under the present section.
- 6.3.2 In addition to the interest applied under section 6.3.1, a prescribed person who has not paid the cash contribution within two hundred and ten (210) days after the effective date of the Schedule (for the contribution for 2010 and 2011), or after reception of the invoice (for the contribution for 2012), will be liable to a penalty equal to 10% of the contributions owing.
- 6.3.3 Pursuant to section 53.31.16 of the Act, when RecycleMédias exercises a remedy to claim a sum that it is owed, a penalty equal to 20% of the amount of the cash contribution will be applied.
- 6.4 Form of payment
- 6.4.1 Payment of cash contributions under Chapter 6 of the Schedule must be made in the legal tender of Canada.

## 7. Registration and reporting by prescribed persons

### 7.1 Registration of prescribed persons

7.1.1 The prescribed persons identified in Appendix A are automatically registered with RecycleMédias. No later than ninety (90) days after the effective date of the Schedule, they must send to RecycleMédias the information specified in Appendix B of the Schedule.

7.1.2 Any prescribed person that is not automatically registered (including a prescribed person exempted from contributions under section 3.2.2 of the Schedule) must, within ninety (90) days after the effective date of the Schedule, register with RecycleMédias by sending it the information specified in Appendix B of the Schedule.

7.1.3 A person who becomes a prescribed person after the effective date of the Schedule must, within ninety (90) days of that event, comply with section 7.1.2 of the Schedule.

### 7.2 Reporting of materials

7.2.1 Any prescribed person that is not automatically registered (including a prescribed person exempted from contributions under section 3.2.2 of the Schedule) must, at the end of each year, produce a report on the materials marketed during that year, by sending to RecycleMédias the information specified in Appendix C of the Schedule, notably:

- a) A description of the methodology and data used to prepare the materials report;
- b) A list of the brands, names and distinguishing guises covered by the materials report;
- c) A list and description of any excluded materials that were omitted from the materials report;
- d) A statement certifying that the content of the materials report is true and accurate.

7.2.2 The materials report must be submitted within ninety (90) days after the effective date of the Schedule (for 2010 and 2011) or no later than January 31, 2013 (for 2012).

### 7.3 Reporting of ad placements

7.3.1 A prescribed person that is not exempted under section 3.2.2 of the Schedule must produce, within thirty (30) days after each of the dates indicated in section 5.3.1, an ad placement report describing the person's contribution in ad placements during the period concerned, except in the case of newspapers covered by section 5.2 of the Schedule, by sending to RecycleMédias the information specified in Appendix D of the Schedule, notably:

- a) A description of the methodology and data used to prepare the ad placement report;
- b) A list and description of the newspapers and digital products for which the prescribed person is registered, specifying any that may be covered by section 5.2 of the Schedule ("foreign publications");
- c) For each newspaper or digital product not covered by section 5.2 of the Schedule, a list of the ad placements made, with a description of the content, publication date and value in Canadian dollars of each ad placement;
- d) A statement certifying that the content of the ad placement report is true and accurate.

7.3.2 A prescribed person whose newspapers are all covered by section 5.2 of the Schedule is exempted from the requirements of the present section.

### 7.4 Changes and amendments

7.4.1 Any change in the content of documents submitted by a prescribed person must be reported in a modification notice sent to RecycleMédias within thirty (30) days after the change occurs.

### 7.5 Transmission medium and format

7.5.1 Documents and modification notices must be transmitted to RecycleMédias using digital media. They must be submitted using the forms provided for that purpose in the Schedule's appendixes and on the website of RecycleMédias, using the procedure described on the site.

### 7.6 Billing

7.6.1 For each contribution year, RecycleMédias sends each prescribed person a statement of the contribution owing in ad placements and an invoice for the cash contribution owing (and any additional cash contribution).

7.6.2 If a person fails to register under section 7.1.2 of the Schedule, or fails to send to RecycleMédias the materials report required under section 7.2.1 of the Schedule, the amounts of the contribution in ad placements and the cash contribution and additional cash contribution (if any) will be determined and billed based on an estimate by RecycleMédias.

## 7.7 Verification of reports

7.7.1 Besides the information and documents that must be produced for the purposes of Appendices C and D of the Schedule, RecycleMédias reserves the right to ask for additional information, such as tables of data, audit reports, or any other information used in preparing the reports.

7.7.2 RecycleMédias may review the materials report and require that corrections be made by the prescribed person. RecycleMédias may also choose to make the necessary corrections itself, after notifying the prescribed person. Following such corrections, the prescribed person will be sent a revised statement adjusting the contribution in ad placements, and a revised invoice adjusting the cash contribution.

7.7.3 A prescribed person that has not followed through on an adjusted contribution in ad placements, in whole or in part, or that has not concluded an agreement with RecycleMédias within sixty (60) days after the revised statement was issued, will be liable to a penalty, payable in cash, of an amount corresponding to the value of the unpaid contributions in ad placements.

The payment rules for the cash contribution set out in Chapter 6 of the Schedule also apply, with the necessary modifications, to such penalties. In the case of a credit, RecycleMédias will apply the value of the credit to the next statement.

7.7.4 An adjustment made to the cash contribution must be paid in full to RecycleMédias within thirty (30) days after the revised invoice is issued. In the case of a credit, RecycleMédias will apply the value of the credit to the next invoice.

The payment rules for the cash contribution set out in Chapter 6 of the Schedule also apply, with the necessary modifications, to such adjustments.

8. Conservation of files
  - 8.1 Conservation of files
    - 8.1.1 A prescribed person must conserve all documents and other media used in preparing reports for a period of five (5) years after the reports were transmitted. Such information must be made available for consultation and copying by RecycleMédias, during normal business hours, following prior notice to that effect by RecycleMédias.
  - 8.2 Confidentiality
    - 8.2.1 During the period in which RecycleMédias conserves information it has received in connection with the compensation regime, RecycleMédias is bound to take appropriate measures to ensure its security, preserve its integrity, protect its confidentiality, and prohibit access to it by any unauthorized person. RecycleMédias must also ensure the respect of all other obligations prescribed by law with respect to the conservation of such information.
9. Dispute resolution
  - 9.1 Procedure
    - 9.1.1 In the event of dispute between a prescribed person and RecycleMédias concerning the materials or quantity of materials covered by contributions, or concerning the value of ad placements made by a prescribed person, both parties shall attempt to resolve the dispute through discussions between their respective representatives within thirty (30) days after a written notice of the dispute is issued, or by a common agreement, which will be consigned to writing.
    - 9.1.2 If the dispute persists after the expiry of the period mentioned in section 9.1.1, it shall be definitely settled by arbitration other than the courts, pursuant to the provisions of the *Code of Civil Procedure*, R.S.Q., c. C-25.
    - 9.1.3 Non-payment and failure by a prescribed person to submit a report are not subject to arbitration.
10. Adjustment
  - 10.1 Adjustment clause
    - 10.1.1 Amounts received as interest or penalties under the Schedule are applied to the costs of Recyc-Québec and RecycleMédias for the year after such amounts are received.

10.1.2 In the event that RecycleMédias accumulates, during 2010 and 2011, an amount greater than is necessary to cover the costs of Recyc-Québec and RecycleMédias, RecycleMédias will grant a credit on the cash contribution payable in 2012. The credit granted to each prescribed person will be proportional to the contribution paid by that person for 2011.

10.1.3 In the event that RecycleMédias does not accumulate, during 2010 and 2011, sufficient funds to cover the costs of Recyc-Québec and RecycleMédias, RecycleMédias will require the payment of an adjustment on the cash contribution payable in 2012. For each prescribed person, the adjustment will be proportional to the contribution paid by that person for 2011.

11. Effective date and duration

11.1 Effective date

11.1.1 The Schedule shall come into force on the 15<sup>th</sup> day after its publication in the *Gazette officielle du Québec*.

11.2 Duration

11.2.1 The Schedule is valid for obligation years 2010, 2011 and 2012.

**Appendix A**

## PRESCRIBED PERSONS REGISTERED AUTOMATICALLY

La Presse, Ltée 3834310 Canada Inc. (Journaux régionaux Gesca)
Corporation Sun Média
Le Devoir Inc.
Postmedia Network Inc.
Publications métropolitaines Inc.
Médias Transcontinental S.E.N.C.



**Appendix B**

## Registration of a Prescribed Person

**Determination of the prescribed person**

Name of enterprise:

Nature of obligation (check your situation):

- Person who is the owner of the brand, name or distinguishing guise that identifies a material subject to contributions under the Schedule, and who has an establishment in Québec;
- First supplier in Québec of a material subject to contributions under the Schedule;
- First supplier exempted from contributions because the latter are paid to RecycleMédias by a voluntary contributor (provide the name and address of the voluntary contributor);
- Voluntary contributor within the meaning of section 3.3 of the Schedule (provide the name and address of each first supplier);

Headquarters:

Address:

City:

Postal code:

Country:

Telephone:

Fax:

If the headquarters are not in Québec, indicate domicile or establishment in Québec:

Address:

City:

Postal code:

Country:

Telephone:

Fax:

Company website:

### **First respondent of the enterprise**

The first respondent is the person authorized by the company to represent it for the purposes of its obligations under the compensation regime.

Family name:

First name:

Title:

Office telephone:

Office email:

## Appendix C

### Materials Report

Report year:

		<b>Quantity marketed in Québec</b>	
		(in metric tons)	
		<b>“Newspapers”</b>	
		not covered by section 5.2 of the Schedule	covered by section 5.2 of the Schedule
<b>Materials</b>	Paper and other cellulosic fibres, and containers or packaging used for the delivery of newspapers		
	<b>Total</b>		
	<b>Grand total</b>		

Together with this report, pursuant to section 7.2.1 of the Schedule the prescribed person must also produce:

- a) A description of the methodology and data used to prepare the materials report;
- b) A list of the brands, names and distinguishing guises covered by the materials report;
- c) A list and description of any excluded materials that were omitted from the materials report;
- d) A statement certifying that the content of the materials report is true and accurate.

Notwithstanding the foregoing, as stipulated in section 7.7.1 of the Schedule RecycleMédias reserves the right to ask for any additional information that was used in preparing this report.

**Appendix D**  
Ad Placement Report

Report year:

<b>Summary table of the value of ad placements made in all newspapers and digital products</b>	
<b>Newspapers and digital products covered by contributions and not covered by section 5.2 of the Schedule</b>	<b>Value of advertising placement (in Canadian dollars)</b>
<b>Total</b>	

Together with this report, pursuant to section 7.3.1 of the Schedule the prescribed person must also produce:

- a) A description of the methodology and data used to prepare the ad placement report;
- b) A list and description of the newspapers and digital products for which the prescribed person is registered, specifying any that are qualified as foreign publications;
- c) For each newspaper or digital product not qualified as a foreign publication, a list of the ad placements made, with a description of the content, publication date and value in Canadian dollars of each ad placement;
- d) A statement certifying that the content of the ad placement report is true and accurate.

Notwithstanding the foregoing, as stipulated in section 7.7.1 of the Schedule RecycleMédias reserves the right to ask for any additional information that was used in preparing this report.

## M.O., 2012

### Order number AM 2012-015 of the Minister of Natural Resources and Wildlife and the Minister for Natural Resources and Wildlife dated 3 May 2012

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

Regulation to amend the Regulation respecting hunting

THE MINISTER OF NATURAL RESOURCES AND WILDLIFE AND THE MINISTER FOR NATURAL RESOURCES AND WILDLIFE,

CONSIDERING section 56 and subparagraphs 1 to 3 of the first paragraph of section 163 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 set forth therein;

CONSIDERING the first paragraph of section 164 of the Act, which provides that a regulation made under section 56 and subparagraphs 1 to 3 of the first paragraph of section 163 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 (R.R.Q., c. C-61.1, r. 12);

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

ORDER AS FOLLOWS:

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

Québec, 3 May 2012

SERGE SIMARD,  
*Minister for Natural  
Resources and Wildlife*

CLÉMENT GIGNAC,  
*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, s. 56, 3rd and 4th pars., subpars. 2, and s. 163, 1st par., subpars. 1 and 3)

**1.** The Regulation respecting hunting (c. C-61.1, r. 12) is amended in section 9.1 by replacing “13.3” at the end of the third paragraph by “13.2”.

**2.** Section 11 is amended

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

“Despite the first paragraph, the small game hunting licence and the small game using a bird of prey hunting licence are valid from their date of issue to the expiry date entered on the licence.”;

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

“Despite the first paragraph, the “White-tailed deer, female or male with antlers less than 7 cm, all areas except Area 20” and the “White-tailed deer, female or male with antlers less than 7 cm, all areas except Area 20 (1st killing)” hunting licences, provided for in paragraphs *c* and *c.1* of section 2 of Schedule I, expire on the date of expiry, within the meaning of the first paragraph, of the “White-tailed deer, elsewhere than in Area 20” hunting licence, provided for in paragraph *a* of section 2 of that Schedule.”;

(3) by adding the following paragraph:

“Despite the first paragraph, the “Moose, female more than 1 year old” hunting licence, provided for in paragraph *b* of section 5 of Schedule I, expires on the date of expiry, within the meaning of the first paragraph, of the “Moose, all areas” hunting licence, provided for in paragraph *a* of section 5 of that Schedule.”.

**3.** Section 13.6 is amended by striking out “Caribou, valid for the eastern part of Area 23 shown on the plan in Schedule CC;” in subparagraph *d* of paragraph 1 and “Caribou, valid for Area 24;” in subparagraph *e*.

**4.** Section 13.7 is amended by striking out “Caribou, valid for the eastern part of Area 23 shown on the plan in Schedule CC;” in subparagraph *c* of paragraph 1.

**5.** Section 13.10 is amended by replacing “in section 7.2” in the second paragraph by “in sections 7.1 and 7.2”.

**6.** Section 15 is amended

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

“For the calculation of the bag limit provided for in Schedule VI, a group, for moose hunting, must be composed of 2, 3 or 4 hunters who each hold the right of access pass provided for in section 5 of the Regulation respecting wildlife sanctuaries (c. C-61.1, r. 53) and who hunt together. A group of 4 hunters may welcome a fifth hunter provided that the hunter is a person referred to in section 7.1 or 7.2 of the Regulation respecting hunting activities, who holds the right of access pass and participates in the same hunting expedition. In all cases, the bag limit is 1 moose per group.”;

(2) by striking out the third paragraph;

(3) by replacing the fourth paragraph by the following:

“In addition to the second paragraph, in the Mastigouche, Rouge-Matawin and Dunière wildlife sanctuaries, there may also be groups that must be composed of 2 hunters, youth groups<sup>(1)</sup> and conservation groups<sup>(2)</sup>. In addition, a group may also be composed of 6 to 8 hunters who each hold a right of access pass and who hunt together. The bag limit is then established as follows:

— 1 moose per 3 or 4 hunters, or

— 2 moose, 1 of which must be without antlers/group of 6 to 8 hunters, the bag limit being 1 moose per 3 or 4 hunters, or

— 3 moose/group of 6 hunters, 2 of which must be moose without antlers, the bag limit being 1 moose per 2 hunters, or

— 1 moose without antlers/group that must be composed of a maximum of 2 hunters, or

— 1 moose without antlers/youth group<sup>(1)</sup>, or

— 2 moose without antlers/conservation group<sup>(2)</sup>, the bag limit being 1 moose per 2 hunters.”;

(4) by replacing the fifth paragraph by the following:

“In addition to the second paragraph, in the Chic-Chocs, Rimouski, La Vérendrye and Portneuf wildlife sanctuaries, a group may also be composed of 6 or 8 hunters who each hold a right of access pass and who hunt together; the bag limit is then 1 moose per 3 or

4 hunters. In the Chic-Chocs wildlife sanctuary, a conservation group is composed of 3 or 4 hunters who each hold a right of access pass and who hunt together; the bag limit is then 1 moose without antlers per 2 hunters.”;

(5) by adding the following paragraph:

“In addition to the second paragraph, in the Matane wildlife sanctuary, there may also be groups that must be composed of 2 hunters, youth groups<sup>(1)</sup> and conservation groups<sup>(2)</sup>. In addition, a group may also be composed of 6 to 8 hunters who each hold a right of access pass and who hunt together. The bag limit is then established as follows:

— 1 moose per 3 or 4 hunters, or

— 2 moose, 1 of which must be without antlers/group of 6 or 8 hunters, the bag limit being 1 moose per 3 or 4 hunters, or

— 2 moose per group of 6 or 8 hunters, the bag limit being 1 moose per 3 or 4 hunters, or

— 3 moose/group of 6 hunters, 2 of which must be moose without antlers, the bag limit being 1 moose per 2 hunters, or

— 1 moose without antlers/group that must be composed of a maximum of 2 hunters, or

— 1 moose without antlers/youth group<sup>(1)</sup>, or

— 2 moose without antlers/conservation group<sup>(2)</sup>, the bag limit being 1 moose per 2 hunters.”.

**7.** Section 17 is replaced by the following:

“**17.** The segments of moose populations that may be hunted are established as follows:

(1) in areas 2 to 4, 6, 7, the western part of Area 11 shown on the plan in Schedule XV, 13, 14, 16, 18, 22, except the Weh-Sees Indohoun sector shown on the plan in Schedule CXCVI and 26 to 28, moose with antlers and moose calves may be hunted in 2012, 2014, 2016 and 2018; in areas 13 and 16, as regards female moose more than 1 year old, hunting with a Type 6 implement is also permitted in the same years;

(2) in areas 2 to 4, 6, 7, the western part of Area 11 shown on the plan in Schedule XV, 13, 14, 16, 18, 22, except the Weh-Sees Indohoun sector shown on the plan in Schedule CXCVI and 26 to 28, moose hunting is permitted in 2013, 2015, 2017 and 2019;

(3) in areas 10, 11 except the western part shown on the plan in Schedule XV, 12, the western part of Area 15 shown on the plan in Schedule CXXXIII and in the northern part of Area 15 shown on the plan in Schedule CCII, moose with antlers and moose calves may be hunted in 2012, 2013, 2014, 2016, 2017 and 2018;

(4) in areas 10, 11 except the western part shown on the plan in Schedule XV, 12, the western part of Area 15 shown on the plan in Schedule CXXXIII and in the northern part of Area 15 shown on the plan in Schedule CCII, moose hunting is permitted in 2015 and 2019;

(5) in areas 9, 15 except the western part shown on the plan in Schedule CXXXIII and except the northern part shown on the plan in Schedule CCII and 17, only moose with antlers not less than 10 cm may be hunted from 2012 to 2019;

(6) in areas 1, 5, 8, 19 southern part, 20 and 29, moose hunting is permitted from 2012 to 2019;

(7) in the Weh-Sees Indohoun sector of Area 22 shown on the plan in Schedule CXCVI, moose with antlers and moose calves may be hunted from 2012 to 2019.

Despite the first paragraph, the segments of moose populations that may be hunted in certain controlled zones are established as follows:

(1) in the Anse-Saint-Jean, Bas-Saint-Laurent, Chapais, Chapeau-de-Paille, Croche, D'Iberville, Forestville, Gros-Brochet, Jeannotte, Labrieville, Lac-aux-Sables, Lac-Brébeuf, Lac-de-la-Boîteuse, la Lièvre, Maganasipi, Mars-Moulin, Martin-Valin, Menokeosawin, Nordique, Onatchiway, Owen, Des Passes, Rivière-aux-Rats and Tawachiche controlled zones, moose with antlers not less than 10 cm may be hunted in 2012, 2014, 2016 and 2018; in the territory of the Capitachouane, Dumoine, Kipawa and Restigo controlled zones, as regards female moose more than 1 year old, hunting with a Type 11 implement is also permitted during the hunting season prescribed for that type of implement; in the territory of the Maganasipi controlled zone, as regards female moose more than 1 year old and moose calves, hunting with a Type 11 implement is also permitted during the hunting season prescribed for that type of implement;

(2) in the controlled zones referred to in subparagraph 1 of this paragraph, moose hunting is permitted in 2013, 2015, 2017 and 2019;

(3) in the Batiscan-Neilson, Petawaga, Rapides-des-Joachims, Rivière-Blanche and Saint-Patrice controlled zones, moose hunting is permitted from 2012 to 2019;

(4) in the Chauvin, Jaro, including the territory referred to in Schedule CCI, Lesueur, Mazana, Mitchinamecus and Normandie controlled zones, moose with antlers not less than 10 cm may be hunted in 2012, 2014, 2016 and 2018;

(5) in the controlled zones referred to in subparagraph 4 of this paragraph, moose with antlers not less than 10 cm and female moose more than 1 year old may be hunted in 2013, 2015, 2017 and 2019;

(6) in the Maison-de-Pierre controlled zone, only moose with antlers not less than 10 cm may be hunted from 2012 to 2019;

(7) in the Bras-Coupé-Désert, Pontiac and Wessonneau controlled zones, moose with antlers not less than 10 cm and female moose more than 1 year old may be hunted from 2012 to 2019.

Despite the first paragraph, in the territory of the outfitting operations provided for in section 1 of Schedule V, female moose may be hunted provided that those outfitting operations apply that option for each year of a 4-year moose management plan; in addition, in the part of territory shown on the plan in Schedule XLV, moose hunting is permitted from 2012 to 2019.”.

## **8.** Section 25 is amended

(1) by inserting “, des Nymphes, Lesueur, Mazana, Mitchinamecus, Normandie, Petawaga,” in subparagraph 2 of the first paragraph after “Chapais”;

(2) by adding the following paragraph:

“The holders of a moose hunting licence whose transportation coupon was detached from the licence and attached to a moose in accordance with section 19 of the Regulation respecting hunting activities are deemed to have reached their bag limit.”.

**9.** Section 31 is amended by replacing “1,000 feet” in subparagraph *e* of paragraph 3 by “152.4 metres”.

**10.** Schedule I is amended by striking out paragraphs *d* and *e* in section 1.

**11.** Schedule II is amended

(1) by replacing section 1 by the following:

“1. For hunting white-tailed deer, female or male with antlers less than 7 cm, all areas except Area 20:

i. in area

Area	Number of licences
1	0
2 except the western part shown on the plan in Schedule IX the western part of Area 2 shown on the plan in Schedule IX	0
3 except the western part shown on the plan in Schedule X the western part of Area 3 shown on the plan in Schedule X, excluding the territory referred to in Schedule CCI	0
4	0
5 except the western part shown on the plan in Schedule XXXVIII	0
6 except the northern part shown on the plan in Schedule XXXIX the northern part of Area 6 shown on the plan in Schedule XXXIX	1,500 4,500
7 except the southern part shown on the plan in Schedule CXXXIV the southern part of Area 7 shown on the plan in Schedule CXXXIV	200 2,200
9 except the western part shown on the plan in Schedule CXXXII the western part of Area 9 shown on the plan in Schedule CXXXII	100 150
10 except the western part shown on the plan in Schedule XVI the western part of Area 10 shown on the plan in Schedule XVI and 12	600 1,960

Area	Number of licences
11 and the western part of Area 15 shown on the plan in Schedule CXXXIII the part of Area 13 shown on the plan in Schedule CXC the eastern part of Area 26 shown on the plan in Schedule CXCIII the part of Area 27, sector white-tailed deer, shown on the plan in Schedule CLXXXVIII except Île d'Orléans and Île au Ruau	800 50 0 775

ii. in the wildlife sanctuary

Wildlife sanctuary	Number of licences
La Vérendrye	20
Papineau-Labelle	90
Rouge-Matawin	0

iii. in the controlled zone

Controlled zone	Number of licences
Bras-Coupé-Désert	40
Casault	0
Jaro, including the territory referred to in Schedule CCI	0
Maganasipi	50
Pontiac	40
Rapides-des-Joachims	5
Restigo	50
Saint-Patrice	5”;



(2) by replacing the number of licences in section 1.1 only by the following numbers:

“1.1. For hunting white-tailed deer, female or male with antlers less than 7 cm, all areas except Area 20 (1st killing):

Area	Number of licences
the western part of Area 5 shown on the plan in Schedule XXXVIII	5,500
the southern part of Area 8 shown on the plan in Schedule XIII	4,000
the eastern part of Area 8 shown on the plan in Schedule CXXXV	3,500

(3) by striking out the following in section 2:

“the eastern part of Area 23 shown on the plan in Schedule CC	171
Area 24	75 ”;

(4) by replacing section 3 by the following:

“3. For hunting female moose more than 1 year old:

i. in area

Area	Number of licences
1	3,300

ii. in the wildlife sanctuary:

Wildlife sanctuary	Number of licences
Ashuapmushuan	32
Laurentides	203
La Vérendrye	261
Mastigouche	70
Papineau-Labelle	55
Port-Daniel	8
Portneuf	40
Rouge-Matawin	20
Saint-Maurice	65

iii. in the controlled zone

Controlled zone	Number of licences
Batiscan-Neilson	56
Bras-Coupé-Désert	0
Casault	160
Jaro, including the territory referred to in Schedule CCI	0
Lesueur	0
Mazana	0
Mitchinamécus	0
Normandie	0
Petawaga	70
Pontiac	0
Rapide-des-Joachims	20
Rivière-Blanche	32
Saint-Patrice	30
Wessonneau	70 ”.

## 12. Schedule III is amended

(1) in paragraph 1 of section 1

(a) by replacing the area and hunting season in subparagraph *b* by the following:

“	15 except the western part of that area shown on the plan in Schedule CXXXIII and except the northern part of that area shown on the plan in Schedule CCII	from the Saturday on or closest to 25 September to the Sunday on or closest to 3 October
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(b) by inserting the following area and hunting season after subparagraph *b*:

“	(b.1) the western part of Area 15 shown on the plan in Schedule CXXXIII and the northern part of that area shown on the plan in Schedule CCII	(b.1) from the Saturday on or closest to 18 September to the Sunday on or closest to 3 October
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”;

(2) by replacing the area and hunting season in subparagraph *a* of paragraph 2 of section 1 by the following:

“		
1, 2 except the parts of territories shown on the plans in Schedules XIX, XXIV and XXV	from the Tuesday on or closest to 26 October to the Friday on or closest to 29 October	
”;		

(3) in paragraph 3 of section 1

(*a*) by adding “and the eastern part of Area 11 shown on the plan in Schedule XIV” in subparagraph *d* in Column III “Area” after “XXVII”;

(*b*) by striking out “and the eastern part of Area 11 shown on the plan in Schedule XIV” in subparagraph *e* in Column III “Area”;

(*c*) by replacing the area in Column III in subparagraph *i* by “14, 18 except the part of territory shown on the plan in Schedule XXXI, the eastern part of Area 27 shown on the plan in Schedule XI and 28 except the part of territory shown on the plan in Schedule CLXXXIII”;

(*d*) by striking out subparagraph *m*;

(4) in paragraph 4 of section 1

(*a*) by striking out “1, 2 except the parts of the territories shown on the plans in Schedules XIX, XXIV to XXVI” in subparagraph *a* in Column III “Area”;

(*b*) by inserting the following area and hunting season after subparagraph *a*:

“		
(a.1) 1 and 2 except the parts of territory shown on the plans in Schedules XIX, XXIV to XXVI	(a.1) from the Saturday on or closest to 16 October to the Sunday on or closest to 24 October	
”;		

(*c*) by adding “and 15 except the western part of that area shown on the plan in Schedule CXXXIII and except the northern part of that area shown on the plan in Schedule CCII” in subparagraph *b* in Column III “Area” after “XV”;

(*d*) by replacing the area in Column III in subparagraph *c* by “12, the western part of Area 15 shown on the plan in Schedule CXXXIII and the northern part of that area shown on the plan in Schedule CCII and 26”;

(*e*) by striking out “and 28 except the part of territory shown on the plan in Schedule CLXXXIII” in subparagraph *e* in Column III “Area”;

(*f*) by inserting the following area and hunting season after subparagraph *e*:

“		
(e.1) 28 except the part of territory shown on the plan in Schedule CLXXXIII	(e.1) from the Saturday on or closest to 25 September to the Friday on or closest to 15 October	
”;		

(5) by replacing the hunting season in section 2 by “from 1 December to 30 January”;

(6) by replacing the areas and hunting seasons in section 2.1 by the following:

“		
(a) 23 except the southern part shown on the plan in Schedule XVIII and except the eastern part shown on the plan in Schedule CC	(a) from 25 August to 7 October	
”;		

(7) in section 6

(*a*) by replacing “10” in subparagraph *c* of paragraph 1 in Column IV “Hunting season” by “20”;

(*b*) by inserting the following area and hunting season after subparagraph *a* of paragraph 3:

“		
(a.1) 5	(a.1) from the Saturday on or closest to 20 September to the Friday on or closest to 10 October	
”;		

(8) by adding “3,” before “4” in paragraph *a* of section 10 in Column III “Area”;

(9) in paragraph 1 of section 12

(*a*) by inserting the following area and hunting season after subparagraph *a*:

“		
(a.1) 5, 8 except the part of territory shown on the plan in Schedule XX, 9 except the part of territory shown on the plan in Schedule XXI, 11 and 15	(a.1) from the Saturday following the first Monday of September to 31 March	
”;		

(b) by inserting “, XXII” in subparagraph *d* in Column III “Area” after “XX”;

(10) in paragraph 2 of section 12

(a) by striking out “11” and “15” in subparagraph *a* in Column III “Area”;

(b) by inserting the following area and hunting season after subparagraph *a*:

“

(a.1) 11 and 15	(a.1) from the Saturday following the first Monday of September to 31 March
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(11) in section 13

(a) by inserting the following area and hunting season after subparagraph *c*:

“

(c.1) 5, 8 except the part of territory shown on the plan in Schedule XX, 9 except the part of territory shown on the plan in Schedule XXI, 11 and 15	(c.1) from the Saturday following the first Monday of September to 15 January
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(b) by replacing “XX” in subparagraph *d* in Column III “Area” by “XXII”;

(12) in section 15

(a) by inserting the following area and hunting season after subparagraph *c*:

“

(c.1) 5, 8 except the part of territory shown on the plan in Schedule XX, 9 except the part of territory shown on the plan in Schedule XXI, 11 and 15	(c.1) from the Saturday following the first Monday of September to 15 January
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(b) by replacing “XX” in subparagraph *d* in Column III “Area” by “XXII”;

(13) by replacing the following areas and hunting seasons in section 16 by the following:

“

(a) 5, 6, 8 except the part of territory shown on the plan in Schedule XX, 10 except the part of territory shown on the plan in Schedule XXII	(a) from the Friday on or closest to 4 May to the Friday on or closest to 25 May
(b) All other areas except the northern part of Area 19 and the parts of territory shown on the plans in Schedules XXI, XXIII to XXVIII, XXX to XXXII and CLXXXVII	(b) from the Friday on or closest to 4 May to the Tuesday on or closest to 15 May

(14) in section 18

(a) by inserting the following area and hunting season after subparagraph *c*:

“

(c.1) 5, 8 except the part of territory shown on the plan in Schedule XX, 9 except the part of territory shown on the plan in Schedule XXI, 11 and 15	(c.1) from the Saturday following the first Monday of September to 30 April
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(b) by replacing “XX” in subparagraph *d* in Column III “Area” by “XXII”;

(15) by replacing the following areas and hunting seasons in section 19 by the following:

“

(a) 5, 9 except the part of territory shown on the plan in Schedule XXI, 11 and 15	(a) from the Saturday following the first Monday of September to 15 November
(b) All other areas except Area 8, the northern part of Area 19 and the parts of territory shown on the plans in Schedules XXII to XXVIII, XXX to XXXII, CLXXXIII and CLXXXVII	(b) from the Saturday on or closest to 18 September to 15 November

**13.** Schedule IV is amended

(1) by inserting the following in respect of moose, type of implement, ZECs and hunting seasons in section 1:

“

6 Lesueur	from the Saturday on or closest to 18 September to the Sunday on or closest to 26 September
Mitchinamecus	from the Saturday on or closest to 18 September to the Sunday on or closest to 26 September

”;

(2) in section 1, as regards the Type 11 implement,

(a) by inserting the following ZECs and hunting seasons in alphabetical order:

“

Capitachouane	from the Saturday on or closest to 18 September to the Sunday on or closest to 3 October
Petawaga	from the Saturday on or closest to 27 September to the Wednesday on or closest to 1 October

”;

(b) by replacing the hunting seasons for the Boullé, Collin and Lavigne ZECs by “from the Saturday on or closest to 25 September to the Sunday on or closest to 3 October”;

(3) by striking out the name of the ZEC and the hunting season in section 1 as regards the Type 13 implement in respect of the des Nymphes, Lavigne and Mars-Moulin ZECs;

(4) in section 2, as regards the Type 11 implement,

(a) by adding the following ZEC and hunting season in alphabetical order:

“

Bas Saint-Laurent	from the Monday on or closest to 5 October to the Friday on or closest to 10 October
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”;

(b) by replacing the hunting season for the Saint-Patrice ZEC by “from the Monday on or closest to 18 October to the Friday on or closest to 22 October”;

(5) in section 2.1, as regards the Type 2 implement,

(a) by striking out the name of the ZEC and the hunting season in respect of the Maison-de-Pierre ZEC;

(b) by replacing the hunting season in respect of the Saint-Patrice ZEC by “from the Thursday on or closest to 28 October to the Sunday on or closest to 14 November”;

(6) by replacing the hunting season in section 2.1 as regards the Type 9 implement in respect of the Saint-Patrice ZEC by “from the Saturday on or closest to 23 October to the Sunday on or closest to 14 November”.

**14.** Schedule V is replaced by Schedule V attached to this Regulation.

**15.** Schedule VI is amended

(1) by replacing the bag limit for all the wildlife sanctuaries in respect of Moose and Moose (male, female, calf) by “See s. 15”;

(2) for the Duchénier wildlife sanctuary,

(a) by replacing “Thursday on or closest to 16 October” in respect of Moose (male, female, calf), Type 13 implement, in the “Hunting season” column by “Monday on or closest to 21 October”;

(b) by adding the following species, type of implement, bag limit and hunting season after “Black bear”:

“

Coyote	4	None	From 25 October to the Sunday on or closest to 16 November
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”;

(3) by replacing the hunting season for the Portneuf wildlife sanctuary, in respect of Moose, for the Type 13 implement, by “From the Tuesday following the first Monday of September to the Friday on or closest to 6 October”;

(4) for the Rimouski wildlife sanctuary,

(a) by replacing the hunting seasons in respect of Moose (male, female, calf), for the Type 13 implement, by “From the Tuesday on or closest to 5 September to the Tuesday on or closest to 10 October” and “From the Thursday on or closest to 23 October to the Thursday on or closest to 6 November”;

(b) by replacing “Tuesday on or closest to 28 October” in respect of White-tailed deer with antlers 7 cm or more for the Type 2 implement in the “Hunting season” column by “Thursday on or closest to 23 October”;

(5) by replacing the hunting season for the Rouge-Matawin wildlife sanctuary in respect of Moose for the Type 13 implement by “From the Saturday on or closest to 16 September to the Friday on or closest to 6 October”.

**16.** Schedule VII is amended

(1) by replacing the hunting season “From the Friday on or closest to 17 October to the Monday on or closest to 27 October” for the Duchénier wildlife sanctuary in respect of Ruffed grouse, Spruce grouse and Snowshoe hare by “From the Tuesday on or closest to 22 October to the Monday on or closest to 28 October”;

(2) by replacing the hunting season “From the Wednesday on or closest to 11 October to the Monday on or closest to 27 October” for the Rimouski wildlife sanctuary in respect of Ruffed grouse, Spruce grouse and Snowshoe hare by “From the Wednesday on or closest to 11 October to the Wednesday on or closest to 22 October”.

**17.** Schedules CCI, CCII and CCIII attached to this Regulation are added.

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

**SCHEDULE V**

(s. 14)

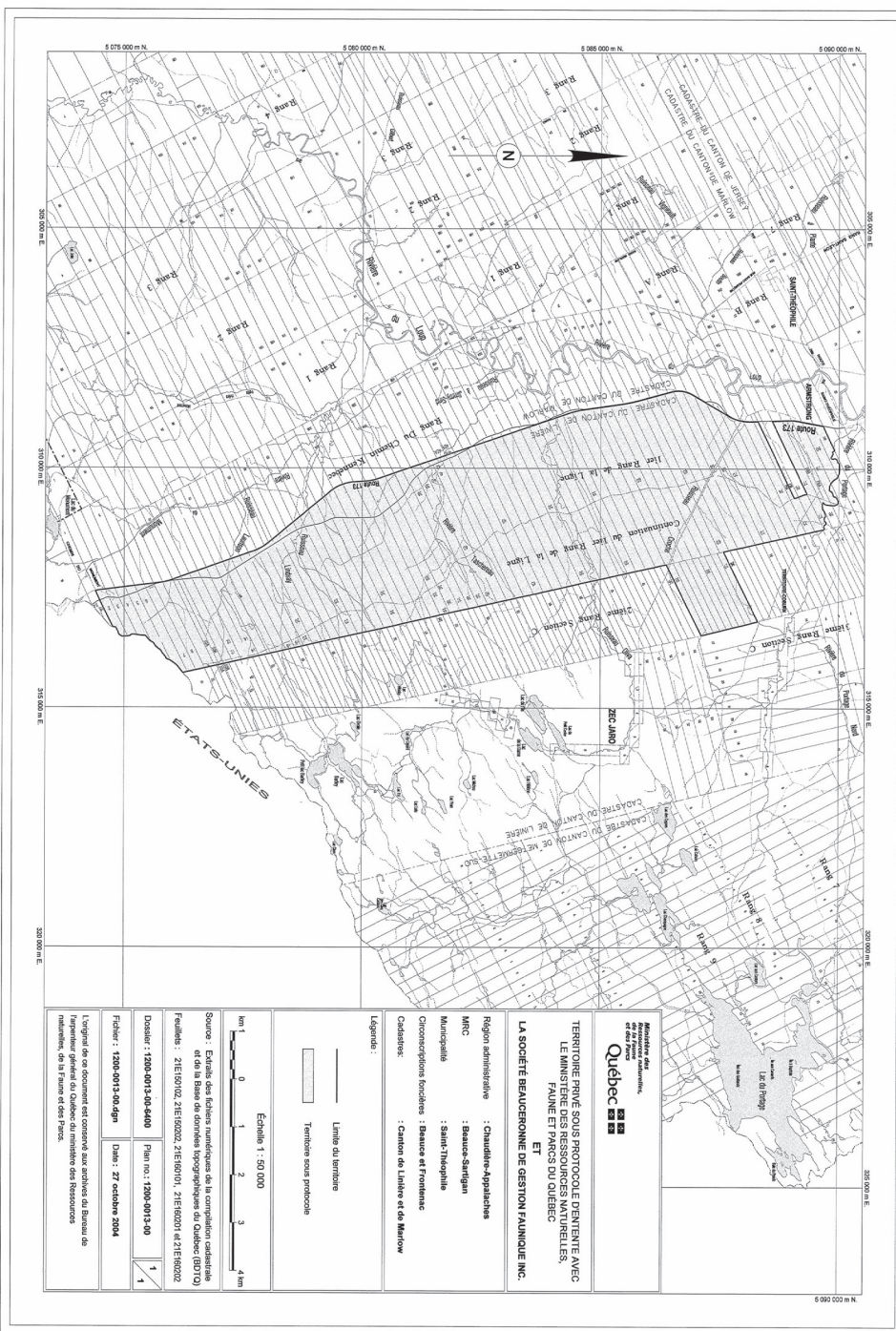
**HUNTING SEASON IN CERTAIN PARTS OF TERRITORIES**

1. Moose hunting seasons

Column I Type of implement	Column II Parts of territories	Column III Hunting season
13	Parts of territories shown on the plans in Schedules XL to XLIV, XLVI to LIII, LV to LXVIII, LXXX to LXXXIV, LXXXVI, LXXXVIII to CII, CIV, CV, CVIII, CXIV, CXVI, CXVII, CXX, CXXVI, CXXXIX, CXLI, CXLIV to CXLVI, CLIV, CLVII to CLXIV and CLXXXIX	From the Saturday on or closest to 15 September to the Sunday on or closest to 21 October
	Parts of territories shown on the plans in Schedules XLV and CXLVII to CXLIX	From the Saturday on or closest to 6 September to the Sunday on or closest to 16 November

2. White-tailed deer hunting seasons

2	Parts of territories shown on the plans in Schedules XLII, XLIII, XLIV, LXXVI, LXXVII, CXIV, CXLIV and CLXXXIX	From the Saturday on or closest to 13 October to the Sunday on or closest to 16 November
	Parts of territories shown on the plans in Schedules LXXIII to LXXV, LXXVIII, LXXX, LXXXIV, LXXXVI, CXLIII and CLVI	From the Saturday on or closest to 6 October to the Sunday on or closest to 16 November



**Ministère des Ressources Naturelles, Pêche et Forêts Québec**

**TERRITOIRE PRIVÉ SOUS PROTOCOLE D'ENTENTE AVEC LE MINISTRE DES RESSOURCES NATURELLES, PÊCHE ET FORÊTS DU QUÉBEC ET LA SOCIÉTÉ GASPÉENNE DE GESTION FAUNIQUE INC.**

Région administrative : **Chaudière-Appalaches**  
 MRC : **Sauve-Saint-Jean**  
 Municipalités : **Saint-Théophile**  
 Circonscriptions électorales : **Sauve et Frontenac**  
 Cadastres : **Canton de L'Inle et de Marlow**

**Légende :**

- Limite du territoire
- Territoire sous protocole

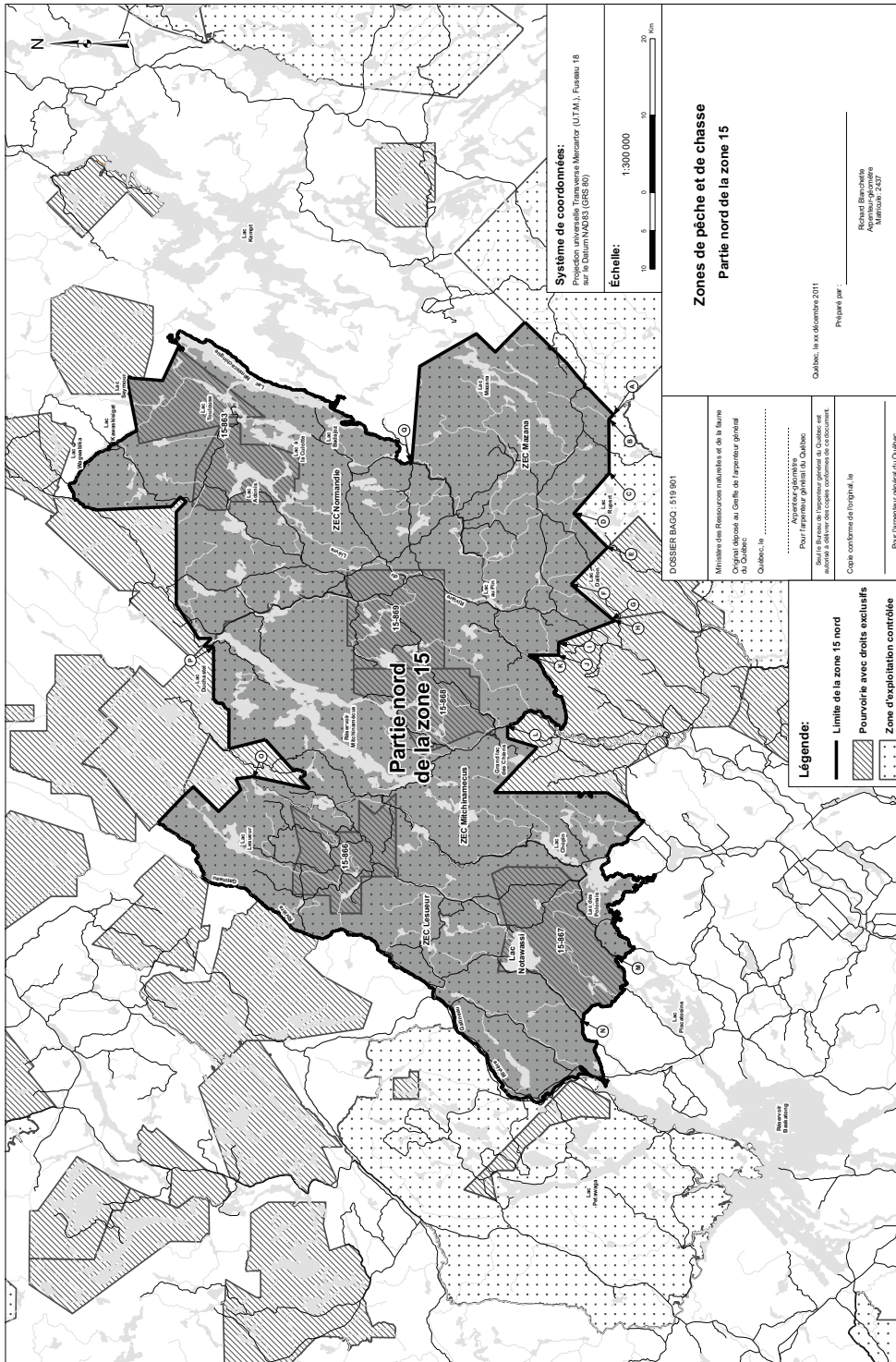
Echelle 1 : 50 000  
 0 1 2 3 4 km

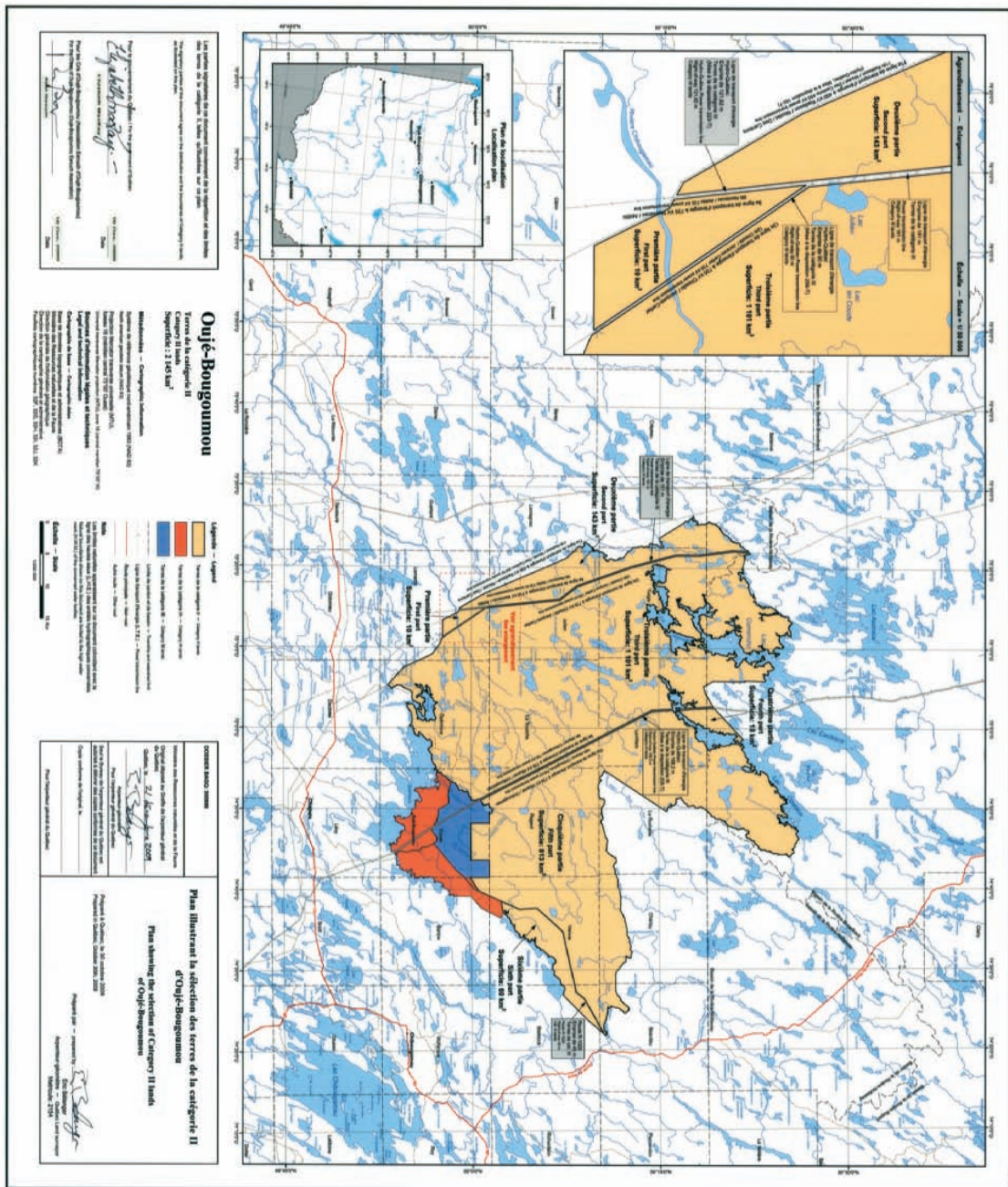
Source : Échelle des échelles numériques de la cartographie cadastrale et de la Base de données topographiques du Québec (BDTO)  
 Feuilles : 21E18V02, 21E18V02, 21E18V01, 21E18V01

Dossier : 1200-013-00-040	Plan no. : 1200-013-00	1
Fichier : 1200-013-00.dgn	Date : 27 octobre 2004	1

L'original de ce document est conservé aux archives du Bureau de l'inspecteur général du Québec du ministère des Ressources Naturelles, de la Pêche et des Forêts.

NO. 1200-013-00  
 Protocole Société Gaspeenne de gestion  
 faunique inc.  
 Plan et description technique  
 Dossier : 1200-013-00-040  
 Matière : terrain  
 Date : 2004-10-27  
 A.G. : Benoit Poirier  
 Echelle : 1:50000  
 OASys





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**M.O., 2012**

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

**Order number AM 2012-016 of the Minister of Natural Resources and Wildlife and the Minister for Natural Resources and Wildlife dated 14 May 2012**

Regulation to amend the Regulation respecting the scale of fees and duties related to the development of wildlife

THE MINISTER OF NATURAL RESOURCES AND WILDLIFE AND THE MINISTER FOR NATURAL RESOURCES AND WILDLIFE,

CONSIDERING subparagraphs 4 and 9 of the first paragraph of section 163 of the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1), which provides that the Minister may make regulations on the matters set forth therein;

CONSIDERING the making of the Regulation respecting the scale of fees and duties related to the development of wildlife (R.R.Q., c. C-61.1, r. 32);

CONSIDERING that, 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 scale of fees and duties related to the development of wildlife was published in Part 2 of the *Gazette officielle du Québec* of 7 March 2012 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

CONSIDERING that it is expedient to make the Regulation;

ORDER AS FOLLOWS:

The Regulation to amend the Regulation respecting the scale of fees and duties related to the development of wildlife, attached hereto, is hereby made.

Québec, 14 May 2012

SERGE SIMARD,  
*Minister for Natural  
Resources and Wildlife*

CLÉMENT GIGNAC,  
*Minister of Natural  
Resources and Wildlife*

**Regulation to amend the Regulation respecting the scale of fees and duties related to the development of wildlife**

An Act respecting the conservation and development of wildlife  
(R.S.Q., c. C-61.1, s. 163, 1st par., subpars. 4 and 9)

**1.** The Regulation respecting the scale of fees and duties related to the development of wildlife (c. C-61.1, r. 32) is amended in Schedule I by striking out paragraphs *d* and *e* of section 1.

**2.** Schedule VI is amended

(1) by striking out subparagraph *iv* in respect of caribou in section 1;

(2) by striking out subparagraph *ii* in respect of caribou in section 2.

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

2074

**M.O., 2012**

**Order of the Minister of Agriculture, Fisheries and Food dated 10 May 2012**

Animal Health Protection Act  
(R.S.Q., c. P-42)

Regulation to designate contagious or parasitic diseases, infectious agents or syndromes affecting bees

THE MINISTER OF AGRICULTURE, FISHERIES AND FOOD,

CONSIDERING section 3 of the Animal Health Protection Act (R.S.Q., c. P-42), which provides that the Minister of Agriculture, Fisheries and Food may make regulations on the matters set forth therein, in particular to designate the contagious or parasitic diseases and the infectious agents or the syndromes for the purposes of certain provisions of the Act;

CONSIDERING the publication in Part 2 of the *Gazette officielle du Québec* of 14 March 2012, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), of the draft Regulation to designate contagious or parasitic diseases, infectious agents or syndromes affecting bees with a notice that it could be made on the expiry of 45 days following that publication;

CONSIDERING section 18 of the Regulations Act, which provides that a regulation may come into force on the date of its publication in the *Gazette officielle du Québec*, where the authority that has made it is of the opinion that the urgency of the situation requires it;

CONSIDERING that, under section 18 of the Regulations Act, the reasons justifying the coming into force of the regulation on the date of its publication must be published with the regulation;

CONSIDERING the early pollination season due to the 2012 spring weather conditions, the presence of the small hive beetle in certain regions of Ontario and the risk of having infested bees introduced in Québec from Ontario as of the end of May, in particular for pollination purposes;

CONSIDERING that it is expedient to make the Regulation without amendment and to have it come into force on the date of its publication;

ORDERS AS FOLLOWS:

The Regulation to designate contagious or parasitic diseases, infectious agents or syndromes affecting bees, attached to this Order, is hereby made.

Québec, 10 May 2012

PIERRE CORBEIL,  
*Minister of Agriculture, Fisheries and Food*

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## **Regulation to designate contagious or parasitic diseases, infectious agents or syndromes affecting bees**

Animal Health Protection Act  
(R.S.Q., c. P-42, s. 3)

**1.** The small hive beetle (*Aethina tumida*), Tropilaelaps mites (*Tropilaelaps* spp.), the American foulbrood (*Paenibacillus larvae*) and the African bee (*Apis mellifera scutellata*) and its hybrids are designated contagious or parasitic diseases, infectious agents or syndromes, for the purposes of each of the following provisions of the Animal Health Protection Act (R.S.Q., c. P-42):

(1) the provisions of section 3.1 relating to mandatory reports;

(2) the provisions of section 3.2 to 3.4 relating to treatments or sanitary measures;

(3) the provisions of section 8 relating to the transfer or transportation of animals.

**2.** The honey bee (*Apis mellifera*) is covered by the prohibition provided for in the first paragraph of section 8 of the Animal Health Protection Act.

**3.** The small hive beetle (*Aethina tumida*), Tropilaelaps mites (*Tropilaelaps* spp.) and the American foulbrood (*Paenibacillus larvae*) are designated contagious or parasitic diseases, infectious agents or syndromes, for the purposes of the provisions of section 9 of the Animal Health Protection Act relating to the health certification of imported animals.

**4.** In order to be valid, the certificate provided for in section 9 of the Animal Health Protection Act must have been issued no more than 30 days before the bringing into Québec of honey bees (*Apis mellifera*) which according to the certificate are free from contagious or parasitic diseases, infectious agents or syndromes referred to in section 3.

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

2073

## Draft Regulations

### Draft Regulation

Building Act  
(R.S.Q., c. B-1.1)

#### Guarantee plan for new residential buildings — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the guarantee plan for new residential buildings, appearing below, may be approved by the Government with or without amendment on the expiry of 45 days following this publication.

The amendments proposed in the draft Regulation are to correct problematic situations identified in the evaluation of the program and in common practice, and to review the basic parameters of the guarantee plan in response to special problems (i.e. cases of pyrrhotite in the Trois-Rivières region).

The most significant changes are related to the amendments made to the Building Act last December and are intended for the management of the manager of a guarantee plan that must, from now on, be a non-profit organization, penalties that may be imposed to the manager in case of failure of the manager to fulfil the manager's obligations and the creation and terms of application of the guarantee fund to ensure payment of claims in extraordinary situations. There is also the tariff of managers for costs incurred by the Board for the purposes of the Act and the Regulation, which include an amount of \$10.00 per certificate for the purpose of subsidizing bodies intended to protect consumers under the application of the Regulation.

The amounts that may be the subject of claims are adjusted according to the New Housing Price Index (NHPI) or the Consumer Price Indices (CPI), according to the nature of the amount to be adjusted.

The procedures are harmonized and simplified: periods of denunciation in accordance with the Civil Code of Québec, obligation of contractors to carry out the corrective work within a reasonable time and clarification of the rules of acceptance of the building.

Lastly, the guarantees required from contractors in favour of managers are increased and adjusted according to the risk they represent.

The draft Regulation has no negative impact on the public or enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Claude Thibeault, Régie du bâtiment du Québec, 545, boulevard Crémazie Est, 9<sup>e</sup> étage, Montréal (Québec) H2M 2V2; telephone: 514 864-1713; fax: 514 873-0094.

Any person wishing to comment on the draft Regulation may submit written comments within the 45-day period to Michel Beaudoin, President and Chief Executive Officer, Régie du bâtiment du Québec, 545, boulevard Crémazie Est, 3<sup>e</sup> étage, Montréal (Québec) H2M 2V2.

LISE THÉRIAULT,  
*Minister of Labour*

### Regulation to amend the Regulation respecting the guarantee plan for new residential buildings

Building Act  
(R.S.Q., c. B-1.1, s. 185, pars. 19.4, 19.5, 19.5.1, 19.5.2, 19.6 and 38, and s. 192)

**1.** The Regulation respecting the guarantee plan for new residential buildings (c. B-1.1, r. 8) is amended in section 2

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

(2) by replacing “of combustible construction” in subparagraph *b* of subparagraph 2 of the first paragraph by “comprising no more than 4 private portions stacked one above the other” and by striking out subparagraph *c*;

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

“The guarantee plans are compulsory where the sale or construction contract entered into between the client and the contractor covers at least the following three elements: the foundation, the structure and the shell of the building. The shell of the building includes doors and windows as well as outside walls and the roof but not their sheathing.

Despite the foregoing, this Regulation does not apply where the contractor's client is a non-profit organization or a housing cooperative or bureau constituted under the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8) and the client receives for the purchase or construction of a new building financial assistance under a housing program implemented by the Société d'habitation du Québec under its constituting act, unless expressly provided to the contrary in the contract.”

**2.** Section 9 is amended

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

“(b) completion of the work, where the beneficiary holds the ownership titles provided that no unjustified profit for the latter results therefrom;”;

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

“(b) completion of the work provided that no unjustified profit for the latter results therefrom;”.

**3.** Section 10 is amended

(1) by adding the following after “following acceptance” at the end of paragraph 1:

“. For the implementation of the guarantee of completion of the work related to the building, the beneficiary sends the claim in writing to the contractor and sends a copy to the manager within a reasonable time after the date of the end of the work agreed upon at the inspection prior to acceptance;”;

(2) by adding the following after “following acceptance” at the end of paragraph 2:

“. For the implementation of the guarantee for repairs to apparent defects or poor workmanship of the building, the beneficiary sends the claim in writing to the contractor and sends a copy to the manager within a reasonable time after the date of the end of the work agreed upon at the inspection prior to acceptance;”;

(3) by striking out “not to exceed 6 months” after “time” in paragraphs 3, 4 and 5;

(4) by adding the following after paragraph 5:

“(6) the relocation, moving and storage of the beneficiary's property, where applicable, during corrective work;

(7) the restoration of the building and repairs to damages caused by the corrective work.”.

**4.** Section 12 is amended by adding “, except the negative slope of the land” at the end.

**5.** Section 13 is amended

(1) by replacing “\$39,000” in paragraph 1 by “\$50,000”;

(2) by replacing “\$5,500” in paragraph 2 by “\$6,000” and “\$85” by “\$95”, “\$110” by “\$125”, “\$140” by “\$160” and “\$170” by “\$190” in subparagraph *b* of paragraph 2;

(3) by replacing “\$260,000” in paragraph 3 by “\$300,000”.

**6.** Section 14 is amended

(1) by replacing “\$39,000” in paragraph 1 by “\$50,000”;

(2) by replacing “\$5,500” in paragraph 2 by “\$6,000” and “\$85” by “\$95”, “\$110” by “\$125”, “\$140” by “\$160” and “\$170” by “\$190” in subparagraph *b* of paragraph 2;

(3) by replacing “\$130,000” in subparagraph *b* of paragraph 3 by “\$200,000” and by striking out “without ever exceeding \$1,900,000”.

**7.** Section 17 is amended by replacing the second and third paragraphs by the following:

“During the inspection, the beneficiary and the contractor identify the work that remains to be completed and the apparent defects and poor workmanship to be corrected. The beneficiary and the contractor agree during that inspection on a period that may not exceed 6 months for the performance of the completion and corrective work.

Where there is no known beneficiary at the end of the work, the inspection must be deferred.”.

**8.** Section 17.1 is amended by replacing subparagraph 1 of the first paragraph by the following:

“(1) not later than within 6 months following acceptance of the building, the beneficiary must send to the contractor in writing a claim for reimbursement of expenses relating to relocation, moving and storage of the beneficiary's property, along with vouchers, and send a copy to the manager. If the claim has not been settled within 15 days after the claim has been sent, the beneficiary notifies the manager in writing who must decide the claim within 30 days following receipt of the notice;”.

**9.** Section 18 is amended

(1) by striking out “within the guarantee period of 1, 3 or 5 years, as the case may be,” in paragraph 1;

(2) by replacing “20” in paragraph 5 by “30” and by inserting “If the 30-day period cannot be complied with for exceptional reasons, the manager must so inform the beneficiary, the contractor and the Régie du bâtiment in writing; the manager must also provide reasons for the delay and indicate when the decision will be rendered.” after “concerned.”;

(3) by adding the following at the end of paragraph 6:

“Within 30 days following the expiry of the time period agreed upon with the beneficiary under paragraph 5, the manager must communicate the schedule for the corrective work to the beneficiary in writing.”.

**10.** Section 19.1 is amended by adding the following paragraph:

“Non-compliance with a period cannot be set up against the beneficiary if the circumstances make it possible to establish that the beneficiary was made to exceed the period following representations by the contractor or the manager.”.

**11.** Section 22 is amended by adding the following paragraph:

“The arbitrator must decide, if applicable, the amount of reasonable fees for a relevant expert’s report that the manager or contractor must reimburse to the beneficiary even when the beneficiary is not the plaintiff.”.

**12.** Section 25 is amended by adding “when it is formed and no longer under the control of the contractor and the declaration is made taking into account the plans and specifications mentioned in article 1070 of the Civil Code.” at the end of the definition of “acceptance of the common portions”.

**13.** Section 25.1 is amended by replacing paragraph 3 by the following:

“(3) the notice of the end of work sent to the syndicate by the contractor, at the time the syndicate was no longer controlled by the contractor, informed the syndicate of the end of the work and obligations with respect to acceptance;”.

**14.** The following is inserted after section 25.1:

“**25.2.** Acceptance of the common portions may be made by the syndicate still controlled by the contractor where

(1) a notice of the end of the work has been sent to each beneficiary known at the time of the end of the work and to subsequent purchasers of private portions thereafter, informing them of the syndicate’s obligations regarding acceptance of the common portions;

(2) a second notice has been sent by the contractor to the syndicate and each known beneficiary, at least 6 months after the end of the work, informing them that the syndicate controlled by the contractor would accept the common portions after a 30-day period unless the known beneficiaries agree among themselves on the selection of a building professional for acceptance of the common portions and that notice to that effect be given to the contractor;

(3) the 30-day period has elapsed, the syndicate is still controlled by the contractor and the known beneficiaries did not inform the contractor of the fact that they availed themselves of the right to choose the professional to proceed with acceptance; and

(4) the building professional chosen for acceptance of the common portions has in no way participated in the design or the construction work of the building.”.

**15.** Section 26 is amended

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

“(b) completion of the work, where the beneficiary holds the ownership titles, provided that no unjustified profit for the latter results therefrom;”;

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

“(b) completion of the work, provided that no unjustified profit for the latter results therefrom;”.

**16.** Section 27 is amended

(1) by adding the following after subparagraph *b* of paragraph 1:

“For the implementation of the guarantee of completion of the work of the building, the beneficiary sends the claim in writing to the contractor and sends a copy to the manager within a reasonable time after the date of the end of the work agreed upon at the time of acceptance;”;

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

“For the implementation of the guarantee for repairs to apparent defects or poor workmanship of the building, the beneficiary sends the claim in writing to the contractor and sends a copy to the manager within a reasonable time after the date of the end of the work agreed upon at the time of acceptance;”;

(3) by striking out “not to exceed 6 months” in paragraphs 3, 4 and 5 after “reasonable time”;

(4) by adding the following after paragraph 5:

“(6) the relocation, moving and storage of the beneficiary’s property, where applicable, during corrective work;

(7) the restoration of the building and repairs to damages caused by corrective work.”.

**17.** Section 29 is amended by adding “, except the negative slope of the land” at the end of subparagraph 9 of the first paragraph.

**18.** Section 30 is amended

(1) by replacing “\$39,000” in paragraph 1 by “\$50,000”;

(2) by replacing “\$5,500” in paragraph 2 by “\$6,000” and “\$85” by “\$95”, “\$110” by “\$125”, “\$140” by “\$160” and “\$170” by “\$190” in subparagraph *b* of paragraph 2;

(3) by replacing “\$260,000” in paragraph 3 by “\$300,000” and “\$2,600,000” by “\$3,000,000”;

(4) by replacing “\$130,000” in paragraph 4 by “\$200,000” and “\$2,600,000” by “\$3,000,000”.

**19.** Section 33 is amended

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

“If there is no known beneficiary at the end of the work of a private portion, the inspection of the private portion may be deferred.”;

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

“During the inspection, the beneficiary and the contractor identify the work that remains to be completed and the apparent defects and poor workmanship to be corrected. The beneficiary and the contractor agree during that inspection on a period that may not exceed 6 months for the performance of the completion and corrective work.”.

**20.** Section 33.1 is amended by replacing subparagraph 1 of the first paragraph by the following:

“(1) not later than within 6 months following acceptance of the building, the beneficiary must send to the contractor, in writing, a claim for reimbursement of expenses relating to relocation, moving and storage of the beneficiary’s property, along with vouchers, and send a copy to the manager. If the claim has not been settled within 15 days after the claim has been sent, the beneficiary notifies the manager in writing who must decide the claim within 30 days following receipt of the notice;”.

**21.** Section 34 is amended

(1) by striking out “within the guarantee period of 1, 3 or 5 years, as the case may be,” in paragraph 1;

(2) by replacing “20” in paragraph 5 by “30” and by inserting “If the 30-day period cannot be complied with for exceptional reasons, the manager must so inform the beneficiary, the contractor and the Régie du bâtiment in writing; the manager must also provide the reasons for the delay and indicate when the decision will be rendered.” after “concerned.”;

(3) by adding the following after paragraph 6:

“Within 30 days following the expiry of the period agreed upon with the beneficiary under paragraph 5, the manager must communicate the schedule for the corrective work to the beneficiary in writing.”.

**22.** Section 35.1 is amended by adding the following paragraph:

“Non-compliance with a period cannot be set up against the beneficiary if the circumstances make it possible to establish that the beneficiary was made to exceed the period following representations by the contractor or the manager.”.

**23.** Section 38 is amended by adding the following:

“The arbitrator must decide, if applicable, the amount of reasonable fees for a relevant expert’s report that the manager or contractor must reimburse to the beneficiary even when the beneficiary is not the plaintiff.”.

**24.** Section 41 is amended by inserting “non-profit” before “legal person”.

**25.** Section 42 is amended by inserting “non-profit” before “legal person” in the part preceding paragraph 1 and by striking out paragraphs 8 to 10.

**26.** The following is inserted after section 42:

“**42.1.** The board of directors of the non-profit legal person must be composed of 11 persons likely, because of their activities and competence, to contribute specifically to the management of a guarantee plan.

Among the 11 persons, 5 are appointed by the member or members of the non-profit legal person and come from the field of construction.

The other persons are appointed by the Board, 1 person who is a building professional and 1 person from the financial sector chosen from a list of at least 3 persons for each class provided by the non-profit legal person, 2 persons representing consumers in the residential sector, including 1 representing consumers in the co-ownership sector, 1 person from the government sector, and 1 person independent from contractors’ associations, that is with no commercial, financial, professional or philanthropic relation with those associations.

The building professional and the person from the government sector must not have been an officer or in the employment of a building undertaking in the last 3 years and no member of the board of directors may be a member of the board of directors or an officer of a contractors’ association.

The term of the members is at least 1 year and may be renewed.

The board of directors must establish a governance and ethics committee and an internal audit committee. The participants in the work of the committees are chosen from among the members of the board of directors.

**42.2.** The internal by-law adopted by the non-profit legal person must be approved by the Board and include provisions on conflict of interest equivalent to the provisions made by articles 1310 and following of the Civil Code, and the rules governing the term and functions of the governance and ethics committee and the internal audit committee. The rules stipulate, among other things, that no contractor may have access, at any time, to personal information of a fiscal nature or to other information contained in the file of a peer.

Its fiscal year is the calendar year.

**42.3.** The non-profit legal person must file with the Board, 1 year after its authorization by the Board, the code of ethics applicable to the members of its board of directors.

**42.4.** The non-profit legal person must submit to the Board any change in its internal by-law and meet at all times the conditions related to its authorization. It must also inform the Board of any change involving a change to the documents filed with the Board.”.

**27.** Section 43 is amended

(1) by adding “and its letters patent” after “register” in subparagraph 1 of the first paragraph and by striking out “, social insurance number”;

(2) by striking out “a certificate of insurance coverage required under section 62 or any other equivalent guarantee, and a certified true copy of the text of any insurance or equivalent guarantee prescribed in section 47, in the second paragraph of section 48 and in section 63” in subparagraph 5 of the first paragraph;

(3) by striking out “business” in subparagraph 7 of the first paragraph;

(4) by replacing “règles de régie interne” in subparagraph 8 of the first paragraph of the French text by “règlements intérieurs”.

**28.** Section 44 is replaced by the following:

“**44.** If the authorized manager offers the financial guarantees provided for in Chapter V of the Building Act other than the guarantee plan of this Regulation, the manager must then manage the approved plan separately from his other business and, in particular, keep separate accounts and bank transactions.”.

**29.** Section 45 is amended by adding the following paragraph:

“The manager must also clearly identify in the financial statements the costs of the services rendered or received from related persons.”.

**30.** Section 47 is amended by replacing the first paragraph by the following:

“The manager must, before the beginning of the manager’s operations, pay a contribution of \$1,500,000.”.

**31.** Section 48 is amended

(1) by striking out the second paragraph paragraph;

(2) by adding “The excess must be comprised of the funds deposited in a separate bank account or of investments in one of the form provided for in section 46.”.

**32.** Section 50 is replaced by the following:

“50. The amount collected by a guarantee manager for each guarantee certificate must be at least

(1) \$1,050 for each guarantee certificate corresponding to detached, semi-detached or row-type single-family dwelling held or not in divided co-ownership or for each guarantee certificate corresponding to a multifamily building, from a duplex to a quintuplex, not held in divided co-ownership;

(2) \$1,550 for each guarantee certificate of a multifamily building comprising no more than 4 private portions stacked one above the other held in divided co-ownership.

The manager must immediately deposit in the reserve account 60% of any sum collected in consideration of a guarantee certificate issued under the approved plan.

The manager must also collect for each guarantee certificate an amount of \$300 that is then paid directly into the guarantee fund administered by the Board. The amount of \$300 is not included in the calculation of the amount to be paid into the reserve account of this section or in the calculation of the excess required in section 48.

The investment income from the reserve account must be paid into the reserve account. Following a claim, the amounts recovered by the manager from the contractors, insurers or others must also be paid into the reserve account.”.

**33.** Section 56 is amended by adding the following paragraphs:

“The manager’s actuary may take into account the insurance, reinsurance or other guarantees held by the manager in the estimate of the good and sufficient provision of this section but must not take into account the guarantee fund in Chapter III.I of this Regulation. The actuary’s analyses and conclusions in that regard and the copies of the insurance, reinsurance or other guarantees held by the manager must be submitted in the report mentioned in section 64.

The actuarial reserve thus calculated may not cover uses other than those identified in the first paragraph.”.

**34.** Section 58 is replaced by the following:

“58. The manager must furnish and maintain security in the amount of \$100,000. If the security is used in whole or in part, it must be replenished within 30 days or the manager must furnish a new security to the Board.”.

**35.** Section 60 is amended by adding “, or to pay all or part of the cost of the provisional management of the manager whose authorization has been withdrawn by the Board” at the end of the first paragraph.

**36.** Section 62 is revoked.

**37.** Section 63 is revoked.

**38.** Section 64 is amended

(1) by adding the following at the end of the second paragraph:

“The financial statements must detail the entries referred to in sections 49 to 51 of this Regulation. The Board may issue guidelines relating to the presentation and content of the financial statements.”;

(2) by inserting “that must cover sections 47 to 57 regarding solvency” after “report” in the fourth paragraph;

(3) by replacing the last paragraph by the following:

“Each year, a dynamic testing of the adequacy of the capital that meets the standards of the Canadian Institute of Actuaries must be prepared by the actuary mandated by the dynamic testing of the adequacy of the capital must correspond to the end of the fiscal year provided for in the first paragraph of section 42.2.”.

**39.** The following is inserted after section 64:

“64.1. The manager must provide interim financial statements to the Board not later than 15 days after 31 March, 30 June, 30 September and 31 December.

The manager must also offer his or her collaboration to the Board and provide all the documents and information required by the Board to ensure compliance with the Act and the Regulation.”.

**40.** The following is inserted after the heading of subdivision 7 of Division II of Chapter III:

“65.1. The manager must, to ensure the application of the approved plan, comply with the following management policies prepared by the Board:



- (1) policy on inspection;
- (2) policy on tariffs and recognition of performance;
- (3) policy on ethics;
- (4) policy on information to beneficiaries;
- (5) policy on the processing of claims;
- (6) policy on the dissemination of information on contractor performance;
- (7) policy on the management of reserve accounts;
- (8) any other policy deemed necessary by the Board to ensure the proper application of this Regulation.

The policies are adopted by the board of directors of the Board.”.

**41.** Section 70 is amended by adding the following paragraph:

“The manager must inform the Board immediately when a contractor refuses to comply with a decision of the manager or an arbitration award.”.

**42.** The following is inserted after Chapter III:

#### “CHAPTER III.I GUARANTEE FUND

**74.1.** The guarantee fund established under section 81.0.1 of the Building Act, introduced by section 12 of chapter 35 of the Statutes of 2011, is managed by the Board and serves to insure that the guarantee beneficiaries may be compensated by the manager when

- (1) it is shown that exceptional or unforeseen major claims are the source of a claim to a manager by the beneficiaries of the guarantee plan, that the guarantee manager has acted with diligence and judgment in activities related to the management of the guarantee plan and that the exceptional and major claims could result in non-compliance of the financial criteria of the Regulation; or
- (2) the manager is no longer able to take on the obligations of the guarantee plan, owing to the manager’s financial position and a provisional manager has been appointed.

The fund also guarantees the payment of administration costs or provisional manager’s fees in case of insolvency of a manager of the guarantee plan.

**74.2.** The guarantee fund comprises

- (a) the amount of \$300 mentioned in section 50 and collected by the manager in consideration of a guarantee certificate;
- (b) the investment income accrued in the guarantee fund;
- (c) the amounts recovered under subrogation; and
- (d) any other sum paid into the guarantee fund.

**74.3.** The manager must send to the Board all the amounts collected under section 74.2 on the last day of each month. The manager also sends to the Board each month the detail of the certificates issued and collected (name of the contractor, type and address of the building, sale price of the building or co-ownership unit, detail of the amounts paid to the manager under section 50).

**74.4.** The Board manages the guarantee fund.

The sums constituting the fund are held in trust and deposited with the Caisse de dépôt et placement du Québec according to the terms determined between the Board and the Fund.

Authorized investments are those provided for in section 53.

**74.5.** The management fees of the guarantee fund are payable by the fund.

**74.6.** A claim to the fund is forwarded to the Board by the authorized manager or the provisional manager appointed by the Board.

The application of a manager must include the information allowing to establish the exceptional or unforeseeable major nature of the claims, the real or apprehended impact on the solvency of the manager and the justification of the amount requested in relation with the claims of beneficiaries.

**74.7.** The Board may request any document or proof required for the analysis of the request and to determine compliance with the conditions of section 74.1.

After analysis of the claim, the Board renders a decision on the amount that the guarantee fund must pay to the manager.

The Board may, to that end, require all necessary information and make all the verifications required to render an informed decision. The Board gives the manager the opportunity to be heard.

Payment is made to the reserve account of the manager. It may be made in whole or progressively and be the subject of additional conditions, including a rendering of accounts from the guarantee manager or the provisional manager on the use of the sums received as compensation and the efforts made for recovery from contractors or suppliers responsible for the exceptional or unforeseeable major claims. The Board may require reimbursement of the amounts paid to the manager.

**74.8.** Guarantee managers who have obtained compensation from the guarantee fund must attempt to recover the amounts from the contractors, suppliers or any other person having responsibility in relation to the major and exceptional claims.

The Board is subrogated by operation of law in the rights of the managers and beneficiaries for the amounts paid by the fund.

**74.9.** The guarantee fund is financed by the sums mentioned in section 74.2 until the guarantee fund reaches 100 million dollars.

Where the guarantee fund reaches the amount referred to in the previous paragraph, the Board informs the guarantee managers and the managers suspend the collection of the amount of \$300 per certificate provided for in section 50.”

**43.** Section 84 is amended by replacing “\$35,000” in subparagraph 1 of the first paragraph by “\$70,000 or \$100,000 if the undertaking holds subclass licence 1.1.2”.

**44.** Section 85 is amended by replacing “\$40,000” in subparagraph 1 of the first paragraph by “\$55,000 or \$70,000 if the undertaking holds subclass licence 1.1.2,”.

**45.** Subsection 2 of Division I of Chapter IV is revoked.

**46.** Section 89 is amended by striking out the second paragraph.

**47.** Section 97 is amended by adding the following paragraph:

“A beneficiary who has entered into a contract for the sale or construction of a building referred to in section 2 with a contractor who is a member of an approved plan and who has not registered the building does not lose the benefit of the guarantee applicable to that building.”

**48.** The following is inserted after section 117:

“**117.1.** Where the applicant is the contractor and the arbitration body requests a provision for costs, the provision must be paid within 30 days of the request for provision, failing which, the application for arbitration is considered abandoned by the contractor.”.

**49.** Section 124 is amended by inserting the following after the first paragraph:

“The arbitrator must also decide, if applicable, on the amount of reasonable fees for a relevant expert’s opinion that the manager or contractor must reimburse to the beneficiary even when the beneficiary is not the plaintiff.”.

**50.** Section 127 is amended by striking out “entirely” after “devoted”.

**51.** Section 131 is replaced by the following:

“**131.** The arbitration body must make available on its website the integral text of arbitration awards made by its arbitrators within a period not exceeding 30 days.”.

**52.** The following is inserted after section 140:

#### “DIVISION IV.1 TARIFF

**140.1.** For the purposes of the Act and the Regulation, managers pay to the Board fees in the amount of \$50.00 per certificate issued by a manager, which include an amount of \$10.00 per certificate for the purpose of subsidizing services or bodies intended to protect the beneficiaries of the guarantee plan. The fees must be paid to the Board on the last day of each month.

**140.2.** The Board may order that the costs related to its intervention to put a stop to the non-compliance of the Act or regulation be reimbursed to the Board.

#### DIVISION IV.2 PENALTIES

**140.3.** The Board may, where the manager fails to comply with the requirements of paragraphs 4, 5 and 6 of section 18 and paragraphs 4, 5 and 6 of section 34 and in the case of non-execution of an arbitration award within a reasonable time, after prior notice to the manager and failure by the manager to provide reasons, impose a maximum financial penalty of \$25,000.

**140.4.** The Board may, where the manager fails to comply with the requirements of section 64, 64.1, 74.3 or 77.1, after prior notice to the manager, impose a maximum financial penalty of \$25,000.

**140.5.** The Board may, during an intervention required after the manager of a guarantee plan fails to comply with the management policies adopted by the board of directors of the Board, after prior notice to the manager, impose a maximum financial penalty of \$25,000.

**140.6.** The Board may, where the manager fails to comply with the requirements of sections 22 and 38, after prior notice to the manager and failure by the manager to provide reasons, impose a financial penalty equivalent to twice the amount set by the arbitrator.

**140.7.** The Board takes into account the frequency and seriousness of the failure of the manager to fulfil the manager's obligations to establish the amount of the administrative penalty.

**140.8.** The amounts of the administrative penalties are paid to the Board.”

**53.** Sections 141 to 144 are revoked.

**54.** Schedule 1 is revoked.

## TRANSITIONAL

**55.** This Regulation comes into force on 1 January 2013. The Board may initiate the authorization process of a non-profit legal person to act as manager as soon as this Regulation is published under section 15 of the Regulations Act (R.S.Q., c. R-18.1) and as soon as it is authorized, the manager may start the accreditation process of contractors.

The indexation of the limits of the guarantee provided for in sections 5, 6 and 18 of the Regulation only applies to buildings whose construction work began after 1 January 2013, to the extent where the preliminary contract or contract of enterprise between a beneficiary and an accredited contractor is signed after that date.

**56.** Guarantee managers have 1 year from the date of coming into force of this Regulation to require from accredited contractors, on renewal of the accreditation, the new amounts of security provided for in sections 43 and 44.

**57.** A non-profit legal person filing its application for authorization within 30 days after the Regulation is published under section 15 of the Regulations Act may, to obtain the authorization, benefit from the following measures in respect of the application of criteria of solvency:

(1) the contribution required in section 30 of this Regulation may, during the first 8 years, be constituted of assets loaned by a third person and the amount of the loan or the balance of the loan does not have to be considered in the calculation of the liabilities of the guarantee manager; the loan must meet the following conditions:

(a) the loan may not be called in by the lender;

(b) the interest on the loan is payable annually and the interest rate on the loan is not more than 5%;

(c) in case of closure or discontinuance of activities by the manager, the loan and interest accrued, if applicable, will be repaid only if the other criteria of solvency of the manager provided for in the Regulation are met;

(2) the non-profit legal person may, until 1 January 2018, file with the Board a true copy of the text of any insurance or equivalent guarantee invoked to reduce by \$1,000,000 the amount of \$1,500,000 or invoked to reduce by \$1,000,000 the amount of the surplus required in the net assets provided for in section 48. The insurance or equivalent guarantee must be accepted by the Board.

**58.** To benefit from an authorization on 1 January 2013, an application for authorization must be filed within 30 days after the Regulation is published under section 15 of the Regulations Act.

2077

## Draft Regulation

An Act respecting health services and social services (R.S.Q., c. S-4.2)

### Conditions for obtaining a certificate of compliance and the operating standards for a private seniors' residence

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 conditions for obtaining a certificate of compliance and the operating standards for a private seniors' residence, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation completes the subdivision of the Act respecting health services and social services with regard to the powers of a health and social services agency to certify private seniors' residences, by setting out rules for its application. It revokes the Regulation respecting the conditions for obtaining a certificate of

compliance for a private seniors' residence (R.R.Q., c. S-4.2, r. 5). The draft Regulation defines the categories of private seniors' residences and specifies the conditions that a person must fulfill and the information and documents that the person must provide to obtain a temporary certificate of compliance in order to begin operating a residence. The draft Regulation also sets out the health and social criteria to be respected by the operator of a private seniors' residence to obtain a certificate of compliance, along with the operating standards for a residence.

The draft Regulation applies to around 2,200 private seniors' residences and will have recurrent and non-recurrent financial repercussions for their operators, who will be required to comply with stricter health and social criteria and operating standards, in particular in connection with staff training and the verification of judicial records.

Further information may be obtained by contacting Nathalie Arcand, interim associate director general, Direction générale adjointe des personnes âgées, Ministère de la Santé et des Services sociaux, 1075, chemin Sainte-Foy, Québec (Québec) 6<sup>e</sup> étage, G1S 2M1; telephone: 418 266-6893; fax: 418 266-2243; email: nathalie.arcand@msss.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister for Social Services, Ministère de la Santé et des Services sociaux, 1075, chemin Sainte-Foy, 15<sup>e</sup> étage, Québec (Québec) G1S 2M1.

YVES BOLDUC,  
*Minister of Health and  
Social Services*

DOMINIQUE VIEN,  
*Minister for  
Social Services*

## **Regulation respecting the conditions for obtaining a certificate of compliance and the operating standards for a private seniors' residence**

### **CHAPTER I GENERAL PROVISIONS, DEFINITIONS AND SCOPE**

**I.** For the purposes of the Act and of this Regulation,

(1) “meal services” means the supply, on a daily basis, of one or more meals;

(2) “personal assistance services” means one or more of the following services:

(2.1) feeding, daily personal hygiene, dressing and bathing assistance services;

(2.2) the invasive care services involved in assistance with activities of daily living or the administration of medication dispensed in accordance with paragraph 2 of section 31 and section 32;

(2.3) medication distribution services;

(3) “nursing care” means care provided in the course of the professional activities that nurses and nursing assistants are authorized to exercise under an Act or regulation, and the care provided during the exercise of such activities by any other person authorized to exercise them under an Act or regulation;

(4) “domestic help services” means housekeeping services in rooms or apartments, and laundry services for clothing and bedding;

(5) “security services” means the full-time presence in a residence of a staff member providing supervision or the supply to residents of a call-for-help system allowing residents to contact a person physically present in the residence;

(6) “recreation services” means organized recreation or entertainment services to promote socialization, in particular in the form of physical, mental, social or creative activities;

(7) “accident” means an action or situation in which a risk is realized that has, or could have, consequences for the health or well-being of a resident, staff member, professional or third person;

(8) “incident” means an action or situation that has no consequences for the health or well-being of a resident, staff member, professional or third person but that has an unusual outcome or could, in other circumstances, have had consequences;

(9) “care attendant” means any person, including the operator if applicable, who, in performing duties in the residence, intervenes directly with residents to provide assistance, support, supervision or aid, except a volunteer or any member of a professional order;

(10) “related person” means any person related to the operator by blood, marriage, civil union or de facto union.

**2.** Every private seniors' residence belongs to one of the following categories:

(1) the category of residences offering services for independent elderly persons, meaning any residence providing, in addition to the leasing of rooms or apartments, services in at least 2 of the following categories: meal services, domestic help services, security services and recreation services;

(2) the category of residences offering services for semi-independent elderly persons, meaning any residence providing, in addition to the leasing of rooms or apartments, services in at least 2 of the following categories: meal services, personal assistance services, nursing care, domestic help services, security services and recreation services; at least 1 of the services provided must be in the category of personal assistance services or nursing care.

**3.** Despite section 2, a residence may belong to both the category of residences offering services for independent elderly persons and the category of residences offering services for semi-independent elderly persons.

In such a case, the rental units for each residential category must be located in separate parts of the residence.

The operator of such a residence must, for each category of residence operated, comply with all the criteria and standards applicable under the Act or this Regulation.

**4.** This Regulation and Subdivision 2.1 of Division II of Chapter I of Title I of Part III of the Act do not apply to the operator of a private seniors' residence housing fewer than 5 related persons exclusively.

**5.** Sections 3, 14, 17 to 20, 37, 49, 57, the second paragraph of section 64 and sections 65 and 70, do not apply to the operator of a private seniors' residence housing fewer than 6 residents.

**6.** Sections 3 and 20 as well as the second paragraphs of sections 64 and 65 do not apply to the operator of a private seniors' residence housing 6 or more residents but that has fewer than 10 rooms or apartments.

In addition, section 14 does not apply to the operator of such a residence if it provides services for independent elderly persons.

**7.** In addition to the information listed in the third paragraph of section 346.0.1 of the Act, a health and social services agency must collect and update the following information in order to establish and maintain the register of private seniors' residences:

(1) the date on which the residence opened;

(2) where applicable, the business number assigned to the operator by the enterprise registrar under the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1);

(3) for each work shift, the number of staff members responsible for providing personal assistance services, the number of nurses and nursing assistants present in the residence, and the total number of staff members present in the residence.

In addition, the information on the building that the agency must collect and keep up to date for the purposes of the register in accordance with the third paragraph of section 346.0.1 of the Act must include the number of floors in the residence and the type of elevator with which it is equipped.

**8.** For the purposes of section 346.0.20.1 of the Act and in addition to the words "private seniors' residence", a congregate residential facility may not be operated under a name that includes the words listed in Schedule I unless the operator holds a certificate of compliance or a temporary certificate of compliance.

**9.** The operator of a private seniors' residence must ensure compliance, within the private seniors' residence, with all the provisions of this Regulation.

## CHAPTER II TEMPORARY CERTIFICATE OF COMPLIANCE

**10.** In addition to the conditions set out in the Act, any person or partnership applying for a temporary certificate of compliance must meet the following conditions:

(1) neither the person or partnership, nor any officer of the residence, may have held a temporary certificate of compliance or a certificate of compliance that, in the 3 years prior to the application, was revoked or was not renewed pursuant to section 346.0.11 of the Act;

(2) neither the person or partnership, nor any officer of the residence, may, in the 3 years prior to the application, have been refused the issue of a certificate of compliance pursuant to the Act;

(3) neither the person or partnership, nor any officer of the residence, may, in the 3 years prior to the application, have been found guilty of an offence under section 531.1 of the Act.

**11.** Any person or partnership applying for a temporary certificate of compliance must provide the agency with the following information and documents:

(1) the name and contact information of the applicant person or partnership and the officers of the residence;

(2) the address where the applicant wishes to receive correspondence, if different from the address provided for the applicant under subparagraph 1;

(3) the name and address of the residence for which the application is made;

(4) where applicable, the name of any residence or residences for which the applicant holds or has held a temporary certificate of compliance or a certificate of compliance;

(5) where applicable, a copy of the registration declaration filed in the enterprise register pursuant to the Act respecting the legal publicity of enterprises, and the business number assigned to the applicant;

(6) the category or categories of the private seniors' residence that the applicant intends to operate;

(7) a description of the target clientele, of all the services to be offered in the residence and their cost, and of the residence's capacity for providing services and accommodating persons with a disability;

(8) the number of rental units planned for the residence, specified in terms of rooms and apartments;

(9) a written declaration by the applicant and by each officer of the residence and, where applicable, by each director, stating that they are aware of all the relevant provisions of the Act and this Regulation and that they undertake to comply or ensure compliance with those provisions from the beginning of the period of validity of the temporary certificate of compliance;

(10) a written declaration by the applicant and by each officer of the residence and, where applicable, by each director, who is, or has been, charged with or convicted of an indictable or other offence, unless a pardon has been obtained, along with all the information required for the verification of the declaration by a police force and written consent, from the person concerned, to the verification and to the disclosure of the results of the verification to the agency;

(11) an attestation from the municipality where the residence is situated that the project does not violate any zoning by-law;

(12) an attestation from a professional, such as an architect or engineer, confirming that the building or part of a building that will be used for the residence complies with the requirements of the Construction Code (c. B-1.1, r. 2) and any other regulatory provision made under the Building Act (R.S.Q., c. B-1.1) or the Public Buildings Safety Act (R.S.Q., c. S-3) concerning such use.

In addition, where the application is made by a legal person or a partnership, the applicant must provide

(1) a certified copy of its constituting act or partnership agreement, as the case may be;

(2) a copy of the initial declaration filed in the enterprise register under the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1);

(3) a certified copy of the resolution authorizing the application.

## CHAPTER III HEALTH AND SOCIAL CRITERIA

### DIVISION I CRITERIA APPLICABLE TO ALL RESIDENCES

#### §1. *General*

**12.** The operator of a private seniors' residence must, before accepting a resident, sign with the resident or the resident's representative, if applicable, a written lease using the relevant form prescribed by paragraph 4 or 5 of section 1 of the Regulation respecting mandatory lease forms and the particulars of a notice to a new lessee (c. R-8.1, r. 3). In every case, the operator must also use the form prescribed by section 2 of the Regulation.

The lease must be signed in the presence of both parties.

**13.** The operator of a private seniors' residence must hold and maintain current liability insurance in a sufficient amount to cover any claim resulting from the operator's civil or professional liability.

The operator must also hold and maintain current a separate insurance contract covering the liability of the residence's directors and officers, where applicable.

The documents showing coverage under this section must be kept in the residence and made accessible to any person authorized to see them.

## §2. Residents' health and safety

**14.** The operator of a private seniors' residence must make a call-for-help system available to each resident, enabling the resident to obtain, quickly and at all times, assistance from the person responsible for emergency calls. The person must be physically present in the residence.

The call-for-help system may be fixed or mobile. If it is fixed, it must be accessible from the resident's bed, in each of the private bathrooms attached to the room or apartment, and in each shared bathroom of the residence. If it is mobile, the resident or the resident's representative, if applicable, may refuse its use in writing.

**15.** The operator of a private seniors' residence must establish a fire safety plan and keep it up to date.

The fire safety plan must contain, as a minimum,

(1) the maximum time allowed to evacuate all residents;

(2) a list of the residents, specifying for each the measure or measures to be taken to ensure they are evacuated to a safe place;

(3) the phone numbers of the people who must be alerted in the event of a fire in order to provide housing for the residents;

(4) the names of the staff members responsible, on each work shift, for applying the evacuation measures, and a description of their tasks;

(5) a list of all firefighting equipment;

(6) a sketch of each floor of the residence, showing the evacuation routes and the location of firefighting equipment;

(7) the names and contact information of all organizations, establishments, institutions or individuals that have undertaken to provide assistance in the event of an evacuation of the residence and to take charge of the persons evacuated, along with a copy of the agreements signed;

(8) a list of telephone numbers for the emergency services;

(9) observation reports from the evacuation drills carried out during the 3 previous years, if available.

The operator establishes the fire safety plan using the guide "La prévention des incendies et l'évacuation des résidences hébergeant des personnes âgées" and its supplement, published by the Ministère de la Sécurité publique.

A copy of the plan, without the information and sketch mentioned in subparagraphs 4 and 6 of the first paragraph, the copies of agreements mentioned in subparagraph 7 and the reports mentioned in subparagraph 9 of the first paragraph, must be kept near the main entrance of the residence for use by the emergency services. The information mentioned in subparagraph 4 of the first paragraph must be kept in a place accessible to staff members, and the sketch mentioned in subparagraph 6 of the first paragraph must be posted on each floor of the residence in a place accessible to the public.

All staff members must be informed regularly of the content of the plan and of the specific tasks they are to perform in the event of an evacuation.

**16.** All dangerous products must be stored in a secure storage space under lock and key.

**17.** The operator of a private seniors' residence must establish, publicize and enforce, within the residence, the procedures for the topics dealt with in Schedule II that set out the minimum actions to be taken.

**18.** The operator must make staff members aware of the "Guide de prévention des infections dans les résidences privées pour aînés" published by the Direction générale de la santé publique.

**19.** The operator must ensure that staff members attest, in writing, that they are aware of the procedures and Guide mentioned in sections 17 and 18, respectively.

The attestations must be placed in the files kept pursuant to section 67.

## §3. Residence staff

**20.** The operator of a private seniors' residence must, for all new employees, draw up and apply a reception and job induction program to familiarize the employees with their new work environment and job tasks.

**21.** Every care attendant must, not later than 1 year after starting work, have successfully completed the training given by the recognized persons or bodies listed in Schedule III of this Regulation, and have acquired the skills mentioned in that Schedule in each of the following subjects:

- (1) cardiopulmonary resuscitation;
- (2) standard first aid;
- (3) the safe movement of persons.

The certification for the training must be maintained valid and up to date.

**22.** Every care attendant must, not later than 1 year after starting work, hold a vocational education diploma recognized by the Ministère de l'Éducation, du Loisir et du Sport in the fields of "Assistance in Health Care Facilities" or "Home Care Assistance" or, subject to the complementary skills mentioned in section 34, hold an official document issued by a school board certifying competency in

(1) identifying the responsibilities and obligations of a care attendant and behaving and intervening in a manner consistent with professional ethics with regard to residents' rights;

(2) identifying the needs of elderly persons, recognizing the physical and physiological changes associated with normal aging, and taking into account the functional consequences of vision, hearing and expression problems such as aphasia, as well as their impact on residents' needs, in particular as part of the activities of daily living;

(3) applying basic practices to prevent infection and contamination.

**23.** The Minister of Health and Social Services may exempt a person from holding a diploma or document mentioned in section 22 if

(1) the person has been enrolled for at least 1 year in a program leading to qualification as a nurse or nursing assistant;

(2) the person has 3 or more years of continuous, full-time experience in providing assistance, support, supervision or aid in direct interventions, and acquired that experience as

(2.1) a care attendant or equivalent in a community organization or private seniors' residence;

(2.2) a beneficiary care attendant in an institution or intermediate resource, or as the person responsible for an intermediate resource or family-type resource within the meaning of the Act, provided the resource housed elderly persons and the person performed tasks in the resource that involved providing assistance and support services;

(2.3) a family and social auxiliary or a home care auxiliary in an institution operating a local community service centre or rehabilitation centre, or in a social economy enterprise.

For the purposes of subparagraph 2 of the first paragraph, 1 year of experience corresponds to 1,664 hours of paid work.

#### **§4. Judicial record**

**24.** The staff members of a private seniors' residence and the volunteers working in the residence must not be charged with or have been convicted of an indictable or other offence connected with the aptitudes and conduct required to work in the residence, unless, in the case of a conviction, a pardon has been obtained.

**25.** Every person wishing to join the staff of a private seniors' residence or to work there as a volunteer must, before beginning work, provide the operator with a declaration concerning any charge or conviction relating to an indictable or other offence for which, in the case of a conviction, a pardon has not been obtained.

The declaration must contain all the information required for verification by a police force and include written consent to the verification and to the disclosure of the results of the verification to the operator.

The operator must have the declaration referred to in the first paragraph verified before the staff member or volunteer begins work.

**26.** The verification of a judicial record under section 25 must be repeated when

(1) the staff member or volunteer is charged with or convicted of an indictable or other offence;

(2) the operator or the agency so requires.

Similarly, when a new director or officer is appointed, the operator must, within 60 days, provide the agency with the declaration and consent of the director or officer, as described in subparagraph 10 of the first paragraph of section 11.

**27.** The operator of a private seniors' residence must, without delay, inform the agency if the operator, or one of the directors or officers, is charged with or convicted of an indictable or other offence.



**28.** The operator of a private seniors' residence must keep, in the residence, all the declaration and consent documents referred to in subparagraph 10 of the first paragraph of section 11, the first and second paragraphs of section 25 and the second paragraph of section 26, along with the results of the verifications of those documents.

## **DIVISION II** SPECIAL CRITERIA FOR PRIVATE SENIORS' RESIDENCES OFFERING SERVICES FOR INDEPENDENT ELDERLY PERSONS

### *§1. Residents' health and safety*

**29.** Subject to any other legislative or regulatory provisions requiring the presence of a larger number of persons in a residence, at least 1 person must be present, at all times, in a residence covered by this Division that has fewer than 200 rooms or apartments, in order to provide supervision. If the residence has 200 or more rooms or apartments, the minimum number of persons is 2.

Every person providing supervision pursuant to the first paragraph must be a staff member, of full age and, even if the person is not a care attendant, have successfully completed the training mentioned in section 21 and hold a diploma or document certifying competency as required in section 22, or an exemption granted by the Minister pursuant to section 23.

## **DIVISION III** SPECIAL CRITERIA FOR PRIVATE SENIORS' RESIDENCES OFFERING SERVICES FOR SEMI-INDEPENDENT ELDERLY PERSONS

### *§1. Residents' health and safety*

**30.** The operator of a residence covered by this Division must take measures to prevent residents prone to wandering from leaving the residence or its grounds.

The operator must also complete an information sheet, with the resident or the resident's representative, if applicable, describing the resident's general profile and physical characteristics, and accompanied by a recent photograph. The operator must use the information sheet, if available, to facilitate search operations by the police force covering the area. Once completed, the information sheet must be kept in the file referred to in section 44.

**31.** All professional activities in a residence covered by this Division must be performed by members in good standing of the professional order concerned or by persons who, without being members of the professional order concerned, are authorized to perform such activities by an Act or regulation.

The operator or a member of the operator's staff may, without being a member of the professional order concerned, provide the invasive care involved in assistance with activities of daily living that is required on a sustained basis for the maintenance of health in accordance with section 39.7 of the Professional Code (R.S.Q., c. C-26) or a regulation made pursuant to section 39.9 of the Code.

**32.** The operator of a residence covered by this Division, or a member of the operator's staff, may only administer prescribed ready-to-administer medications in accordance with section 39.8 of the Professional Code (R.S.Q., c. C-26) or a regulation made pursuant to section 39.9 of the Code.

**33.** Subject to any other provisions requiring the presence of a larger number of persons in a residence, at least 1 person must be present, at all times, in a residence covered by this Division that has fewer than 100 rooms or apartments, in order to provide supervision. If the residence has 100 to 199 rooms or apartments, the minimum number of persons is 2; if the residence has 200 or more rooms or apartments, the minimum number of persons is 3.

Every person providing supervision pursuant to the first paragraph must be a staff member, of full age and, even if the person is not a care attendant, have successfully completed the training mentioned in section 21 and hold a diploma or document certifying competency as required in sections 22 and 34, or an exemption granted by the Minister pursuant to section 23.

### *§2. Residence staff*

**34.** A document issued under section 22 must, in the case of a care attendant in a residence covered by this Division, in addition to certifying competency, certify the following complementary skills:

(1) apply basic care procedures, in particular as part of the activities of daily living;

(2) identify the needs of an elderly person, recognize the physical and physiological changes connected with normal aging and take into account the functional consequences of illness, physical and mental disability and cognitive impairment and their impact on the needs of the elderly, in particular as part of the activities of daily living.

The exemption provided for in section 23 may cover these complementary skills and the diploma referred to in section 22 must certify them.

**35.** The operator of a residence covered by this Division must be able to provide the services of a nurse or nursing assistant who is a member in good standing of the relevant professional order, whether as a staff member, under a service contract or an agreement signed pursuant to section 40.

## CHAPTER IV OPERATING STANDARDS

### DIVISION I STANDARDS APPLICABLE TO ALL RESIDENCES

#### §1. *General*

**36.** All residents must be treated with courtesy, fairness and understanding, and with respect for their dignity, autonomy and needs.

The same applies to all residents' close relatives.

**37.** The operator of a private seniors' residence must adopt a code of conduct, for all the residence's directors, staff members and volunteers and any other person working in the residence, setting out expected practices and behaviour toward residents and specifying, as a minimum,

- (1) the right of residents and close relatives to be treated with respect and courtesy;
- (2) the right to information and freedom of expression;
- (3) the right to confidentiality and discretion;
- (4) the prohibition preventing the operator, staff members, volunteers and any other person working in the residence from accepting donations or bequests from a resident made while the resident is or was housed at the residence, or from soliciting residents in any way.

The persons mentioned in the first paragraph must undertake, in writing, to comply with the code of conduct. The undertaking made by a staff member must be placed in the file kept pursuant to section 67.

The operator must ensure compliance with the code of conduct within the residence.

**38.** The operator of a private seniors' residence must offer and maintain all the services listed in the lease and the appendix to the lease for the full duration of the lease without increasing the cost or decreasing the provision of the services.

**39.** The operator of a private seniors' residence registered in the enterprise register must send to the agency any updating declaration the operator files under the Act respecting the legal publicity of enterprises.

**40.** The operator of a private seniors' residence must sign an agreement with the local authority in the territory where the residence is located setting out how health services and social services will be dispensed to the residents by the local authority.

**41.** The documents referred to in section 28 must be kept for at least 3 years after the date on which a director, officer, staff member or volunteer leaves.

In the case of a staff member, the documents must be placed in the file referred to in section 67.

#### §2. *Visits to see residents and access to health services and social services*

**42.** The operator of a private seniors' residence must allow the residents to receive visits from visitors at all times.

The operator must ensure that the layout of the residence allows visits to take place in a way that respects the residents' privacy.

**43.** The operator of a private seniors' residence must allow health and social services workers to have access to residents at all times, in particular to assess their psychosocial needs, monitor their state of health and provide care or services.

#### §3. *Residents' files*

**44.** The operator of a private seniors' residence must keep a file for each resident containing, in particular,

- (1) the resident's name, date of birth and contact information;
- (2) where applicable, the contact information of the resident's representative and a description of the acts that the representative is allowed to perform for the resident;
- (3) a copy of the lease signed with the resident or the resident's representative, where applicable;
- (4) the consent obtained by the operator for each disclosure of personal information concerning the resident;
- (5) a record that the notice referred to in section 63 has been given;

(6) the contact information of a person to be contacted in the event of an emergency;

(7) a description of the resident's specific needs;

(8) a description of the resident's health problems that must be taken into account in the event of an emergency, including any allergies;

(9) the name and contact information of the resident's attending physician and pharmacist;

(10) a copy of any incident or accident report concerning the resident made under section 58;

(11) a record of any disclosure concerning the resident made under section 60;

(12) a written refusal to use a mobile call-for-help system obtained by the operator pursuant to the second paragraph of section 14, where applicable;

(13) the information referred to in paragraph 3 of sections 79 and 80, where applicable;

(14) any other information or document that must be placed in the resident's file pursuant to this Regulation.

The information contained in a resident's file must be kept up to date.

If a person refuses to provide information required under the first paragraph, the operator must have the person sign a declaration to that effect. The declaration must be kept in the file.

**45.** The information listed in subparagraphs 5 to 11 of the first paragraph of section 44, and the information sheet referred to in the second paragraph of section 30, must be kept separately in the resident's file so that it can be consulted quickly.

**46.** All residents' files must be kept in the residence in a safe manner that ensures that they remain confidential.

They must be accessible quickly in an emergency or when requested by a person authorized to consult them.

**47.** The operator of a private seniors' residence must protect the confidentiality of the personal information held, and may give access to personal information only in accordance with the Act respecting the protection of personal information in the private sector (R.S.Q., c. P-39.1).

The operator must keep a resident's file for at least 5 years after the resident's departure or death.

#### **§4. Information given to residents**

**48.** The operator of a private seniors' residence must inform the residents that they are entitled, in accordance with paragraph 1 of section 60 of the Act, to address a complaint directly to the agency concerning the services that the resident received or ought to have received from the residence.

The operator must post information about the exercise of the right, visibly and in an accessible place, including the information that a complaint may be sent to the regional service quality and complaints commissioner and the contact information of the commissioner.

**49.** The operator of a private seniors' residence must, before signing a lease, give a prospective resident, or the prospective resident's representative, if applicable, a document drafted in simple and clear terms specifying

(1) the category to which the residence belongs;

(2) all the services provided in the residence, with their cost;

(3) the conditions on which persons with a disability may be admitted and the accommodation capacity for such persons;

(4) the operating rules for the residence;

(5) the fact that any resident may file a complaint with the agency for the region concerning the services that the resident received or ought to have received from the residence;

(6) the fact that the operator applies an incident and accident reporting and disclosure procedure;

(7) the tools that must be used to assess a resident's autonomy.

The operator also gives the person referred to in the first paragraph the code of conduct adopted pursuant to section 37, along with a copy of the recreational activities schedule for the current month referred to in the second paragraph of section 65.

#### **§5. Residents' health and safety**

**50.** The operator of a private seniors' residence must, before signing a lease, identify, with the prospective resident or the prospective resident's representative, the services that the prospective resident wishes to obtain.

The services must be identified using a table or grid showing all the services offered in the residence and detailing the cost of each service, whatever the means of payment used.

**51.** The operator of a private seniors' residence must not endanger the health or safety of residents by contravening

(1) the Food Products Act (R.S.Q., c. P-29) or a regulation made under it while acting as a retailer or restaurateur or while offering services through a sub-contractor who contravenes that Act or a regulation made under it;

(2) any standard contained in a regulation or by-law, such as a municipal hygiene, sanitation, safety including fire safety, or construction by-law applicable in the territory where the residence is located;

(3) the Public Buildings Safety Act (R.S.Q., c. S-3) or Building Act (R.S.Q., c. B-1.1), or a regulation made under either Act.

**52.** The operator of a private seniors' residence must keep in the residence, for at least 3 years, the orders, remedial notices and other documents of the same type issued to the operator by any authority responsible for the application of one of the Acts or regulations referred to in section 51, along with proof that the operator has complied with them by taking the appropriate remedial action, where applicable.

**53.** The operator of a private seniors' residence must ensure that any resident whose life or integrity is in danger receives the necessary care and services.

**54.** The operator of a private seniors' residence must see to the regular housekeeping of the residence, in particular in the common areas accessible to residents, in a way that does not endanger their health or safety.

**55.** Every private seniors' residence must be equipped with mobile first-aid kits, maintained clean, fully stocked and in good condition, that are easily accessible to the staff and conspicuously marked for rapid identification.

**56.** No medication, even over-the-counter medication, may be sold or placed at the disposal of residents by the operator of a private seniors' residence.

In addition, subject to the second paragraph of section 76, no medication may be kept in any place outside the residents' rooms or apartments.

**57.** To correct or reduce the frequency of situations creating a risk, the operator must keep a register of the incidents or accidents that occur in the residence and involve a resident.

The operator must designate a person responsible for keeping the register.

**58.** Every staff member at a private seniors' residence and every professional working in the residence must report in writing, to the person responsible for keeping the register, any incident or accident observed by the staff member or professional.

The report must include, if known,

(1) the date and time of the incident or accident and the place where it occurred;

(2) the nature of the incident or accident;

(3) a description of the facts and a list of the witnesses to the incident or accident;

(4) the circumstances in which the incident or accident occurred;

(5) the actions taken and the persons notified in the residence following the incident or accident;

(6) the immediate consequences of the incident or accident;

(7) any recommendations that the person making the report considers relevant.

Every volunteer or other person working in the residence must advise a staff member without delay of any incident or accident observed and, with the help of a staff member if required, report it to the person responsible for keeping the register, in accordance with the first and second paragraphs.

**59.** The person responsible for keeping the register of incidents and accidents must inform the operator of the private seniors' residence, without delay, of any incident or accident.

The operator must take the necessary steps to correct or reduce the frequency of situations creating a risk.

**60.** The operator of a private seniors' residence or the person designated by the operator must disclose any accident to the residents and their representatives, where applicable, and to the persons to be contacted in the event of an emergency.

The operator or person designated by the operator must ensure that the residents and other persons referred to in the first paragraph have received all relevant information about the accident, that their questions have been answered, and that steps have been taken to allow residents to obtain all necessary assistance.

**61.** If the operator of a private seniors' residence notices that a resident is behaving unusually or in a way that may harm the resident or another person, or notes a loss of cognitive autonomy associated with behavioural disorders, the operator must notify the resident's representative, if applicable, and the person to be contacted in the event of an emergency. If that person cannot be reached in time, the operator must notify a close relative.

**62.** The operator of a private seniors' residence who intends to proceed with or request an assessment of a resident's autonomy, or of the autonomy of a prospective resident, must ensure that the assessment is conducted using the Prisma-7 questionnaire and the functional autonomy measurement system (système de mesure de l'autonomie fonctionnelle, or SMAF).

No tool other than one mentioned in the first paragraph may be used to conduct an assessment.

**63.** The operator must notify a resident and, with the resident's consent, the local authority concerned, if the resident's state of health requires care or services that are beyond the operator's capacity or represent, in the opinion of the fire service, a risk for the residence's evacuation capacity.

If the resident is unable to give consent, the operator must notify the resident's representative, if applicable, and the person to be contacted in the event of an emergency. If either person cannot be reached in time, the operator must notify a close relative.

#### *§6. Residents' food and recreation*

**64.** The operator of a private seniors' residence who provides meal services for the residents must offer varied menus that conform to Canada's Food Guide, published by Health Canada.

The operator must maintain a list of menus covering a minimum period of 3 weeks and post it visibly in an accessible place for consultation by residents and close relatives.

**65.** The operator of a private seniors' residence must offer residents organized recreation and entertainment activities that are varied and adapted to the client profile for the residence, and that promote socialization.

The operator must post, at the end of each month, a schedule of recreational activities covering a period of at least 1 month, visibly and in an accessible place, for consultation by residents and close relatives.

#### *§7. Residence staff*

**66.** The operator of a private seniors' residence must maintain in the residence, at all times, sufficient staff to respond adequately to the residents' needs and to the commitments made to residents in a lease signed pursuant to section 12.

**67.** The operator of a private seniors' residence must establish a file for each staff member and keep it up to date.

The file must be kept in the residence and must contain, in addition to the other information that must be placed in the file pursuant to this Regulation, a description of the staff member's tasks, a summary of the staff member's skills, certification of those skills, and proof that the staff member has successfully completed the training required under this Regulation.

The first paragraph of section 46 and section 47, with the necessary modifications, apply to the files established for staff members.

### **DIVISION II**

#### **SPECIAL STANDARDS APPLICABLE TO PRIVATE RESIDENCES OFFERING SERVICES FOR INDEPENDENT ELDERLY PERSONS**

#### *§1. General*

**68.** The operator of a residence covered by this Division cannot accept an elderly person who, at the time of arriving at the residence, has a cognitive disorder that makes constant supervision necessary, unless the supervision is provided by a third party.

**69.** Force, isolation, mechanical means and chemical substances may not be used as a control measure for a person housed in a private seniors' residence covered by this Division.

#### *§2. Information given to residents*

**70.** In addition to the information listed in the first paragraph of section 49, the document that the operator of a residence covered by this Division must give to a prospective resident or the prospective resident's representative, if applicable, must state that no nursing services and no personal assistance services are provided.

**DIVISION III**  
**SPECIAL STANDARDS APPLICABLE TO PRIVATE**  
**RESIDENCES OFFERING SERVICES FOR**  
**SEMI-INDEPENDENT ELDERLY PERSONS**

*§1. General*

**71.** An agreement signed pursuant to section 40 by the operator of a residence covered by this Division and the local authority in the territory where the residence is located must set out the conditions and procedures for the application of sections 39.7 and 39.8 of the Professional Code (R.S.Q., c. C-26) and the provisions of the regulation made pursuant to section 39.9 of the Code, where applicable.

*§2. Residents' files*

**72.** In addition to the information and documents listed in the first paragraph of section 44, the operator of a residence covered by this Division must record in each resident's file

(1) the name and contact information of the person responsible for monitoring the resident at the local authority concerned, where applicable;

(2) a description of the resident's health problems that must be taken into account in the services provided to the resident in the residence;

(3) the distribution procedure for the resident's medication, where applicable;

(4) the written consent or refusal given by the resident, or by the person entitled to give consent on the resident's behalf, to any care that may be provided by the operator, where applicable;

(5) the result of any assessment of the resident conducted using the tools mentioned in the first paragraph of section 62.

*§3. Residents' health and safety*

**73.** When an assessment of a resident's autonomy has been conducted using the tools mentioned in the first paragraph of section 62, the needs identified must be communicated to the residence staff, if the residence offers nursing care or personal assistance services, and in particular to the care attendants and to the nurse or nursing assistant whose services are available to the operator pursuant to section 35.

**74.** The devices and equipment needed to dispense care and personal assistance services to residents must be used safely and in compliance with the manufacturer's instructions.

The devices and equipment must be maintained in proper working order.

**75.** The operator of a residence covered by this Division must give priority to the self-administration of medication by the residents.

The operator must ensure that residents who self-administer medication keep the medication in their room or apartment, as the case may be.

**76.** The operator of a residence covered by this Division who offers a medication distribution service must

(1) designate a staff member responsible for supervising the distribution of medication during each work shift;

(2) store the medication prescribed for each resident under lock and key, in a cupboard reserved for that purpose or in a refrigerated unit.

**77.** The person who distributes medication must verify the identity of each resident and ensure that the medication distributed is intended for that resident.

**78.** The operator of a residence covered by this Division may only use control measures involving force, isolation or mechanical means on a resident in an emergency situation and as a last resort, to protect the resident or another person from a real danger. Control measures may only be applied when alternative measures, such as diversion, have been ineffective in reducing the disruptive behaviour. In addition, control measures may only be applied temporarily and in exceptional cases, in the least constraining way possible.

The operator may not use any chemical substance as a control measure.

**79.** When alternative control measures are applied in accordance with the first paragraph of section 78, the operator must

(1) advise without delay the resident's representative, if applicable, and the person to be contacted in the event of an emergency. If that person cannot be reached in time, the operator must notify a close relative;

(2) ask the local authority concerned to assess the resident's condition;

(3) record in the resident's file

(a) the date and time of the intervention;

(b) the alternative measures applied, the reason for applying the measures, and their effectiveness;

(c) the name of the persons who have been informed of the situation, the date and time when they were informed, and the information provided to them.

**80.** The operator of a residence covered by this Division who, in accordance with the first paragraph of section 78, has applied control measures involving the use of force, isolation or mechanical means must

(1) notify without delay the persons referred to in paragraph 1 of section 79;

(2) immediately ask the local authority concerned to assess the condition of the resident without delay and to identify and implement appropriate measures to ensure the resident's safety;

(3) record in the patient's file, in addition to the information listed in subparagraphs *a* and *c* of paragraph 3 of section 79,

(a) the measures applied, the reason for applying the measures, and the place and duration of their application;

(b) the measures taken to ensure the resident's safety, including supervision measures, and the resident's reaction to the measures.

#### CHAPTER V RENEWAL AND TRANSFER

**81.** The operator of a private seniors' residence who wishes to renew a certificate of compliance must apply in writing to the agency concerned using the form provided by the agency.

The operator must also complete and send to the agency the self-assessment form, provided by the agency, concerning compliance with the conditions of the Act and of this Regulation.

**82.** The operator of a private seniors' residence who wishes to renew a certificate of compliance must send to the agency the documents and information listed in section 11, except documents or information previously provided to the agency if the operator attests that they are still complete and accurate. This exception does not apply to the declarations referred to in subparagraphs 9 and 10 of the first paragraph of that section.

The operator must also send to the agency any information it requires concerning compliance with the conditions set out in section 10.

**83.** Every person wishing to become the transferee of a temporary certificate of compliance or a certificate of compliance must meet the conditions set out in section 10 and provide the documents and information listed in section 11, except those listed in subparagraphs 10 and 11 of the first paragraph of that section.

#### CHAPTER VI OFFENCES

**84.** A violation of sections 12 to 20, 27 to 30, 32, 33 and 35, the first and third paragraphs of section 37, sections 38 to 55 and 57, the second paragraph of section 59, sections 61 to 76 and sections 78 to 80 constitutes an offence.

The violation, by an operator, of section 9 in connection with compliance with sections 21 and 22, 24 to 26, 31, 34 and 36, the second paragraph of section 37, sections 56 and 58, the first paragraph of section 59 and section 77 also constitutes an offence.

#### CHAPTER VII TRANSITIONAL AND FINAL

**85.** Until 30 November 2015, an agency must refuse every application for a temporary certificate of compliance if, in the 3 years prior to the application, the person or partnership making the application or one of its officers has been refused the issue of a certificate of compliance under section 346.0.11 or was the holder of a certificate of compliance that was suspended, revoked or not renewed in accordance with section 346.0.12 of the Act respecting health services and social services (R.S.Q., c. S-4.2), as those sections read before the coming into force of section 13 of chapter 27 of the Statutes of 2007.

**86.** Every care attendant who, on the day of coming into force of this Regulation, is a staff member at a private seniors' residence has until 1 November 2015 to successfully complete the training referred to in section 21.

Despite the foregoing, the deadline set in the first paragraph does not apply to a care attendant who provides supervision for residents pursuant to section 29 or 33 or the second paragraph of section 346.0.6 of the Act.

**87.** Every care attendant hired before 1 November 2014 has until 1 November 2015 to acquire the diploma or document certifying competency referred to in sections 22 and 34, as the case may be, or an exemption granted by the Minister under section 23.

**88.** The operator of a private seniors' residence referred to in sections 5 and 6 has until 1 May 2013, and the operator of any other private seniors' residence has until 1 December 2013, to obtain from the staff members and volunteers already working at the residence on the date of coming into force of this Regulation the declaration referred to in section 25 and to have it verified by a police force in accordance with that section if it mentions a judicial record.

**89.** The Regulation respecting the conditions for obtaining a certificate of compliance for a private seniors' residence (c. S-4.2, r. 5), enacted by Order in Council 1168-2006 dated 18 December 2006, is revoked.

**90.** This Regulation comes into force on 30 November 2012, except sections 29 and 33, which come into force on 1 November 2015 with respect to the requirements concerning the certification of competency set out in sections 22 and 34.

#### SCHEDULE I

- Residential centre for seniors or for the elderly
- Retirement centre for seniors or for the elderly
- Long-term care centre for seniors or for the elderly
- Living centre for seniors or for the elderly
- Centre for seniors or for the elderly
- Private housing and residential establishment for seniors or for the elderly
- Home for seniors or for the elderly
- Residential home for seniors or for the elderly
- Evolutionary housing for the retired, for seniors or for the elderly
- Housing for seniors or for the elderly
- Asylum for seniors or for the elderly
- Retirement home for seniors or for the elderly
- Residential home for seniors or for the elderly
- Residence for seniors or for the elderly
- Residence for the aged

#### SCHEDULE II

**1.** Procedure to follow if the life or physical integrity of a resident is in danger:

- (1) ensure the resident's safety and provide first aid;
- (2) call the emergency 911 service and provide all relevant information concerning the emergency;
- (3) notify the resident's representative, if applicable, and the person to be contacted in the event of an emergency identified in the resident's file kept pursuant to section 44;
- (4) prepare the information required by the ambulance technicians;
- (5) record in the resident's file, kept pursuant to section 44, a description of the circumstances and facts of the event;
- (6) notify the person responsible at the residence of the situation and nature of the emergency.

**2.** Procedure to follow in the event of a resident's death:

- (1) call the emergency 911 service immediately;
- (2) give the authorities all the required information and follow the instructions of the emergency services;
- (3) notify the resident's representative, where applicable, and the person to be contacted in the event of an emergency.

**3.** Procedure to follow if a resident is absent without reason:

- (1) question staff members about possible reasons for the resident's absence and places where the resident may possibly be found;
- (2) inspect all rooms in the residence, the grounds and the surrounding area;
- (3) notify the resident's representative, where applicable, and the person to be contacted in the event of an emergency, and ask them about places where the resident may possibly be found;
- (4) call the emergency 911 service;
- (5) give the police the information sheet referred to in the second paragraph of section 30;



(6) complete the incident or accident report referred to in section 58;

(7) notify the resident's representative, where applicable, the person to be contacted in the event of an emergency and the police if the resident is found;

(8) take all necessary measures, working with the resident, the resident's close relatives and, if the person is prone to wandering, the local authority for the territory in which the residence is located, to prevent a reoccurrence of the event.

#### 4. Procedure to follow in the event of a heat wave:

(1) place a sufficient number of fans in the common areas and, where possible, in rooms and apartments;

(2) distribute cold drinks and water frequently during the day;

(3) cancel all physical activities in the residents' schedule and advise them to stay in the shade or go outside late in the day, wear a hat and apply sunscreen;

(4) ask residents to stay in air-conditioned rooms in the residence, where applicable;

(5) early in the morning, close windows, drapes and stores, especially on the sides of the building exposed to the sun, and keep them closed until the outdoor temperature drops;

(6) when the outdoor temperature drops, open windows as wide as possible to create drafts;

(7) conduct inspection tours of rooms and apartments;

(8) call the emergency 911 service if any residents have symptoms that point to a deterioration in their physical health.

### SCHEDULE III

1. The following organizations are recognized as providers of cardiopulmonary resuscitation and standard first aid:

— St. John Ambulance;

— Heart & Stroke Foundation of Québec;

— Canadian Red Cross;

— any other organization contractually linked with the Commission de la santé et de la sécurité du travail du Québec (CSST) to provide first aid training.

The organizations are recognized as training providers for the following skills:

#### a) Skills in cardiopulmonary resuscitation:

— assess vital functions;

— be familiar with techniques to unblock airways, apply artificial respiration and perform cardiac massage;

— be able to apply the techniques;

#### b) Skills in standard first aid:

— understand the role and responsibilities of a first aid provider with regard to the legislative and regulatory provisions in force;

— know how to take charge of an emergency situation;

— recognize urgent situations and intervene appropriately while waiting for emergency services, in particular in the following situations:

– allergic reactions;

– problems connected with heat or cold, such as heat-stroke and hypothermia;

– poisoning;

– haemorrhaging and shock, including the prevention of blood-borne contamination;

– muscular and skeletal injuries, including prevention during convulsions;

– eye injuries;

– open wounds of medical or accidental origin, including the application of sealed compression dressings;

– medical problems such as chest pain, hypoglycaemia and epilepsy.

2. Training providers accredited by the Association paritaire pour la santé et la sécurité du travail du secteur affaires sociales (ASSTSAS) are recognized for the safe movement of persons.



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

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