

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

**Part**

**2**

**No. 51**

19 December 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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## Coming into force of Acts

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Gouvernement du Québec

### **O.C. 1165-2012, 5 December 2012**

#### **An Act to improve the management of the health and social services network (2011, chapter 15)**

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

COMING INTO FORCE of certain provisions of the Act to improve the management of the health and social services network

WHEREAS the Act to improve the management of the health and social services network (2011, chapter 15) was assented to on 13 June 2011;

WHEREAS, under section 89 of the Act, the provisions of the Act came into force on 13 June 2011, except sections 24, 26, 32, 33, 42 and 81, which came into force on 1 February 2012, sections 56 to 60, 62, 63, 66 and 67, which came into force on 1 August 2012, and sections 41 and 45, which come into force on the date to be set by the Government;

WHEREAS it is expedient to set 1 February 2013 as the date of coming into force of sections 41 and 45 of the Act;

IT IS ORDERED, therefore, on the recommendation of the Minister of Health and Social Services:

THAT 1 February 2013 be set as the date of coming into force of sections 41 and 45 of the Act to improve the management of the health and social services network (2011, chapter 15).

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

2384



## Regulations and other Acts

Gouvernement du Québec

### O.C. 1160-2012, 5 December 2012

An Act respecting the Société des alcools du Québec  
(chapter S-13)

#### Cider and other apple-based alcoholic beverages —Amendment

Regulation to amend the Regulation respecting cider and other apple-based alcoholic beverages

WHEREAS, under subparagraphs 1, 2, 3, 5 and 10 of the first paragraph of section 37 of the Act respecting the Société des alcools du Québec (chapter S-13), the Government may make regulations on the matters set forth therein, including regulations determining the conditions for making and bottling alcoholic beverages and their composition and alcoholic content, establishing classes, names or marks, determining the specifications of alcoholic beverage containers and the inscription or indications they are required to bear;

WHEREAS the Government made the Regulation respecting cider and other apple-based alcoholic beverages (chapter S-13, r. 4) on 5 November 2008;

WHEREAS it is expedient to amend the Regulation;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft of the Regulation to amend the Regulation respecting cider and other apple-based alcoholic beverages 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;

WHEREAS the 45-day period has expired;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Finance and Economy, the Minister for Industrial Policy and the Banque de développement économique du Québec, the Minister of Agriculture, Fisheries and Food and the Minister of Public Security:

THAT the Regulation to amend the Regulation respecting cider and other apple-based alcoholic beverages, attached to this Order in Council, be made

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

### Regulation to amend the Regulation respecting cider and other apple-based alcoholic beverages

An Act respecting the Société des alcools du Québec  
(chapter S-13, s. 37, 1st par., subpars. 1, 2, 3, 5 and 10)

**1.** The Regulation respecting cider and other apple-based alcoholic beverages (chapter S-13, r. 4) is amended in section 1 in the definition of “apple juice”

- (1) by replacing “the juice of apples” by “apple juice”;
- (2) by replacing “or” after “dehydration of the apples” by “and by”;
- (3) by inserting “heat or” after “the action of”;
- (4) by adding “or on the juice” after “on the apples”.

**2.** Section 2 is amended

- (1) by replacing “have been” in subparagraph 2 of the first paragraph by “may have been”;
- (2) by replacing “10%” in subparagraph 3 of the first paragraph by “15%”;
- (3) by replacing “fermentation” in subparagraphs 9 and 10 of the first paragraph by “production”;
- (4) by adding the following after subparagraph 13 of the first paragraph:

“(14) “flavoured apple mistelle”: apple mistelle to which fruits, fruit juice, honey or maple syrup have been added, the finished product having the sensory characteristics of apples;

(15) “fire cider”: cider obtained by the fermentation of juice of apples that has a pre-fermentation sugar content of not less than 28° Brix achieved solely by heat, producing

a finished product with a residual sugar content of not less than 80 g per litre and an actual alcoholic strength of more than 9% by volume but not more than 15% by volume.”;

(5) by replacing “and apple mistelle” in the second paragraph by “, apple mistelle and flavoured apple mistelle”;

(6) by adding the following sentence at the end of the second paragraph:

“Despite the foregoing, cider cocktail is deemed to be light cider for the purposes of its marketing.”.

**3.** The Regulation is amended by replacing the heading of Division II by the following:

“PRODUCTION AND BOTTLING REQUIREMENTS”.

**4.** Section 11 is amended

(1) by inserting “may also derive” after “production and”

(2) by replacing “and apple mistelle” by “, apple mistelle and flavoured apple mistelle”.

**5.** Section 13 is amended by replacing “aperitif cider and flavoured cider” by “aperitif cider, flavoured cider and flavoured apple mistelle”.

**6.** The following is inserted after section 13:

“**13.1.** Holders of a small-scale production permit that are cider producers must have a minimum of 1 hectare of apple trees on their land and press and transform at their establishment, into cider or another apple-based alcoholic beverage, the apples they grow on their land or on leased land, and must bottle, bag or barrel themselves at their establishment the cider and alcoholic beverages they make for marketing purposes.

**13.2.** Holders of a cider maker permit must transform, at their establishment, apples or apple juice into cider or another apple-based alcoholic beverage, and must bottle, bag or barrel themselves at their establishment the cider and alcoholic beverages they make for marketing purposes; the apples used may be grown by the permit holder or purchased from an apple producer in accordance with the rules applicable to the product made.”.

**7.** Section 14 is amended by replacing the second paragraph by the following:

“Despite the foregoing, a holder of a cider maker permit may subcontract the pressing of his or her apples in Québec for the purposes of producing an ice cider, provided that no juice concentration or freezing is performed during such pressing and that a traceability system be implemented and maintained, in respect of the apples used by the permit holder to make all of the holder’s ice cider, between the raw material and the finished product certified by an accredited certification body, approved by the Minister of Agriculture, Fisheries and Food.

In addition, the permit holder may make ice cider by using no more than 50% of Québec apples not grown by the permit holder.”.

**8.** Section 17 is amended by replacing “1 to 7” in the second paragraph by “1, 3, 4, 5, 6 and 7”.

**9.** The following is inserted after section 17:

“**17.1.** The words “Made and bottled on the property” on a container is reserved exclusively for cider produced under the small-scale production permit described in section 13.1.”.

**10.** Section 19 is amended

(1) by inserting “, flavoured apple mistelle” in the first paragraph after “flavoured ciders”;

(2) by striking out “be followed by the word “vintage” and” in the second paragraph;

(3) by replacing “in which all the apples used in the production of the alcoholic beverage were grown” in the second paragraph by “of the growing season of all the apples used in the production of the alcoholic beverage”.

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

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Gouvernement du Québec

**O.C. 1184-2012, 12 December 2012**

Environment Quality Act  
(chapter Q-2)

**Cap-and-trade system for greenhouse gas emission allowances**  
— Amendment

Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances

WHEREAS, under subparagraphs *b, c, d, e.1, h* and *h.1* of the first paragraph of section 31 and sections 46.1, 46.5, 46.6, 46.8 to 46.16, 115.27 and 115.34 of the Environment Quality Act (chapter Q-2), the Government may make regulations on the matters set forth therein;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1) and section 124 of the Environment Quality Act, a draft Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances was published in Part 2 of the *Gazette officielle du Québec* of 8 June 2012 with a notice that it could be made by the Government on the expiry of 60 days following that publication;

WHEREAS, under section 18 of the Regulations Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority making it is of the opinion that the urgency of the situation requires it, and the reason justifying such coming into force must be published with the regulation;

WHEREAS, in the opinion of the Government, the urgency due to the following circumstance justifies the coming into force of the Regulation on the date of its publication in the *Gazette officielle du Québec*:

— the changes made to the cap-and-trade system for greenhouse gas emission allowances by the Regulation attached to this Order in Council must come into force by the beginning of the first compliance period under the system, namely 1 January 2013;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Sustainable Development, Environment, Wildlife and Parks:

THAT the Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances, attached to this Order in Council, be made.

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

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## **Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances**

### **Environment Quality Act**

(chapter Q-2, s. 31, 1st par., subpars. *b*, *c*, *d*, *e.1*, *h* and *h.1*, ss. 46.1, 46.5, 46.6, 46.8 to 46.16, 115.27 and 115.34)

1. The Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) is amended in section 1 by replacing "participants in" by "persons or municipalities that may register for".
2. Section 2 is amended
  - (1) by replacing ", excluding" in the part preceding subparagraph 1 of the first paragraph and subparagraphs 1 to 6 by "excluding the emissions referred to in the second paragraph of section 6.6 of that Regulation.";
  - (2) by replacing "a territory under the responsibility of a government other than that of Québec with which an agreement has been entered into under section 46.14 of the Environment Quality Act (chapter c. Q-2)" in subparagraph 1 of the second paragraph by "the territory of a partner entity";
  - (3) by replacing subparagraph 2 of the second paragraph by the following:
    - "(2) distributes fuel and is contemplated by section 85.33 of the Act respecting the Régie de l'énergie (chapter R-6.01), and if the greenhouse gas emissions attributable to the combustion or use of the fuel distributed, calculated in accordance with protocol QC.30 of Schedule A.2 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere are equal to or exceed 25,000 metric tonnes CO<sub>2</sub> equivalent."
3. Section 3 is amended
  - (1) by replacing "section 20" in paragraph 4 by "section 21";
  - (2) by inserting the following after paragraph 4:

- "(4.1) "officer" means the president, chief executive officer, chief operating officer, chief financial officer or secretary of a legal person or partnership or any person having similar functions, and any person designated as such by a resolution of the board of directors;"
- (3) by replacing "government other than the Government of Québec with which an agreement has been entered into in accordance with section 46.14 of that Act" in paragraph 5 by "partner entity";
- (4) by replacing paragraph 6 by the following:
- "(6) "reported emissions" means greenhouse gas emissions that are
- (a) reported in accordance with the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere but that do not need to be verified pursuant to that Regulation; or
- (b) calculated using data provided by the emitter when the emitter was not required, prior to 1 January 2011, to report emissions pursuant to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere;"
- (5) by replacing paragraph 8 by the following:
- "(8) "partner entity" means a government other than the Government of Québec, a department of such a government, an international organization, or an agency of such a government or organization, with which an agreement has been entered into in accordance with section 46.14 of the Environment Quality Act and that is referred to in Appendix B.1 to this Regulation;"
- (6) by inserting the following after paragraph 10:
- "(10.1) "business day" means any day other than a Saturday, Sunday or statutory holiday, including statutory holidays in the territory of a partner entity;"

- (7) by replacing "on or after" in paragraph 11 by "and commissioned on or after";
- (8) by inserting the following after paragraph 12:
  - "(12.1) "promoter" means a person who implements an offset credit project;
  - (12.2) "total quantity of reference units" means the quantity of reference units produced or used during a year by an emitter
    - (a) for the years 2007 to 2011, calculated using the information provided by the emitter; and
    - (b) for the years 2012 and following, mentioned in the verification report in accordance with section 6.9 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere;"

**4.** Section 4 is amended

- (1) by inserting the following paragraph after the second paragraph:

"Documents and information relating to an offset credit project referred to in Chapter IV of Title III must be kept for the duration of the project and for a minimum period of 7 years starting on the date on which the project ended.";
- (2) by replacing "delegation" wherever it occurs in the third paragraph by "authorization";
- (3) by adding the following paragraph at the end:

"Documents and information provided pursuant to this Regulation are dealt with confidentially, subject to the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)."

**5.** Section 5 is replaced by the following:

- "5. Any information or document required to be provided under this Regulation must be sent to the Minister using the forms available on the website of the Ministère du Développement durable, de l'Environnement, de la Faune et des Parcs.

Despite the first paragraph, where all or part of the system is delegated to a person or a body pursuant to the second paragraph of section 46.13 of the Environment Quality Act (chapter c. Q-2), the information and documents indicated in this Regulation must be sent to the delegatee."

6. Section 6 is amended by adding the following after paragraph 4:

"(5) an environmental integrity account, containing the offset credits that may be extinguished to replace the illegitimate offset credits not surrendered by a promoter."

7. Section 7 is amended

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

"7. Every emitter to which this Regulation applies must register for the system by providing the Minister with the following information and documents:

- (1) the name and contact information for the enterprise, any other name used by the enterprise in Québec to identify itself in the pursuit of its activities, its legal status, the date and place of its constitution and the business number assigned under the Act respecting the legal publicity of enterprises (chapter P-44.1);
- (2) a list of its directors and officers including their home and work addresses;
- (3) the name and contact information for each establishment covered, the type of operation, the activities pursued, the processes and equipment used and, if applicable, the 6-digit code under the North American Industry Classification System (NAICS Canada) and the identification number assigned under the National Pollutant Release Inventory of the Government of Canada;

- (4) for each of the 5 years preceding the application for registration and for each establishment covered that exercises an activity listed in Table A in Part I of Appendix C,
  - (a) the total quantity of GHG emissions, either reported or verified, by category of GHG emissions referred to in Division B of Part II of Schedule C, in metric tonnes CO<sub>2</sub> equivalent;
  - (b) the total quantity of each reference unit;
  - (c) the total quantity of GHG emissions, by category of GHG emissions referred to in Division B of Part II of Schedule C, for each reference unit, in metric tonnes CO<sub>2</sub> equivalent;
  - (d) the total quantity of fuel used, by type of fuel and by reference unit; and
  - (e) the calculation methods used;
- (5) the name and contact information of the person responsible for the GHG emissions report for each covered establishment;
- (6) a list of the subsidiaries or parent legal persons of the emitter, with the names and home addresses of their directors and officers;
- (7) in the case of a business corporation, the names and contact information of the persons controlling over 10% of the voting rights attached to all the outstanding voting securities of the emitter;
- (8) in the case of a partnership, the name and contact information of each partner or, in the case of a limited partnership, the name and contact information of each general partner and the name and contact information of each special partner having provided over 10% of the common stock;

- (9) a declaration signed by the chief officer or a resolution of the board of directors including an undertaking to comply with the conditions of this Regulation.";
  - (2) by replacing subparagraph 2 of the second paragraph by the following:
    - "(2) not later than 1 September 2014, in the case of an emitter pursuing fuel distribution activities whose reported emissions for 2013 are equal to or exceed the emissions threshold;"
8. Section 8 is replaced by the following:
- "8. Only a natural person domiciled in Canada and having previously obtained an identifier in accordance with section 10 or another person or municipality having an establishment in Canada may register with the Minister as a participant in the system in order to acquire emission allowances. The applicant must provide the Minister with the following information and documents:
- (1) the applicant's name and contact information;
  - (2) in the case of an applicant other than a natural person or a municipality, the information and documents referred to in subparagraphs 1 to 3 and 6 to 9 of the first paragraph of section 7, with the necessary modifications;
  - (3) if the application is made by a natural person who is not domiciled in Québec, the name and contact information of a natural person domiciled in Québec who is designated to represent the applicant;
  - (4) if the application is made by a natural person, a declaration signed by the person or, in other cases, a declaration signed by the chief officer or a resolution of the board of directors including an undertaking to comply with the conditions of this Regulation.

**8.1.** Every person or municipality that is already registered as a participant in the cap-and-trade system for GHG emission allowances of a partner entity is considered to be registered for the system and cannot register again as a participant with the Minister."

**9.** Section 9 is amended

(1) by replacing the part preceding subparagraph 1, and subparagraph 1 of the first paragraph, by the following:

**"9.** Every person submitting an application for registration to the Minister under sections 7 and 8 must also disclose any business relationship with an emitter or participant registered for the system, including those registered with a partner entity, by providing the following information in particular:

(1) the name and contact information of any other emitter or participant with which the applicant is related, and of any other parent legal person, subsidiary or group concerned by the relationship;"

(2) by replacing "related entities" in subparagraph 2 of the first paragraph by "emitters or participants with which it has a business relationship";

(3) by adding the following after subparagraph 2 of the first paragraph:

"(2.1) where applicable, the general account number of the emitter or participant with which it has a business relationship, the name and contact information of its primary account representative and, if the emitter or participant is not a natural person, its legal status and the date and place of its constitution;"

(4) by replacing "third paragraph" in subparagraph 3 of the first paragraph by "fifth paragraph";

(5) by adding the following after subparagraph 4 of the second paragraph:



"(5) "related entity" means any emitter or participant with which the business relationship as defined in subparagraph 1 involves a percentage of over 50%, a subsidiary, or an emitter or participant belonging to the same group."

**10.** Sections 10 to 14 are replaced by the following:

**"10.** To have access to the electronic system, a natural person must obtain an identifier by providing the Minister with the following information and documents:

- (1) the person's name and contact information at the person's home address;
- (2) the person's date of birth;
- (3) copies of at least 2 identity documents, including one with a photograph, issued by a government or one of its departments or agencies, bearing the person's name and date of birth, along with an attestation from a notary or advocate, completed less than 3 months prior to the application for registration, stating that the notary or advocate has established the identity of the person and certifying the authenticity of the copies of the identity documents;
- (4) the name and contact information of the person's employer;
- (5) confirmation from a financial institution located in Canada that the person has an account with the institution and that an identity check was carried out;
- (6) any conviction for a criminal offence or an offence referred to in section 13 from the 5 years prior to the submission of the information and documents;
- (7) a declaration, signed by the person and attesting
  - (a) that the information and document provided are valid and that the person consents to their communication when necessary for the purposes of this Regulation; and

- (b) that the person undertakes to comply with the conditions of this Regulation.

- 11.** When registering for the system, an emitter or participant that is not a natural person must also designate at least 2 and at most 5 natural persons having previously obtained an identifier in accordance with section 10 to act as account representatives and perform any operation within the system on its behalf. At least 1 of the representatives must be domiciled in Québec.

The emitter or participant must also identify, among the account representatives domiciled in Québec, a primary account representative who is the resource person to be contacted for any information concerning the emitter or participant.

For the purposes of the designation, the emitter or participant must provide the Minister with the following information and documents:

- (1) the name and contact information of the emitter or participant and of its chief officer or chief financial officer;
- (2) the name and contact information of the designated account representatives;
- (3) a declaration by the chief officer or chief financial officer or a resolution of the board of directors of the emitter or participant attesting that the account representatives have been duly designated to act on behalf of the emitter or participant for the purposes of this Regulation;
- (4) an attestation from a notary or advocate confirming the link between an account representative and the emitter or participant who designated the representative;
- (5) a declaration, signed by each of the account representatives, attesting that they have been duly designated for that purpose by the authorized representatives of the emitter or participant, that they accept the duties they have been assigned and that they undertake to comply with the conditions of this Regulation.

An emitter or participant that is not a natural person must have at least 2 account representatives at all times, including a primary account representative, at least one of whom is domiciled in Québec.

All representations, acts, errors or omissions made by the account representatives in the performance of their duties are deemed to be made by the emitter or participant.

The duties of the account representatives terminate when a request for revocation is received from the emitter or participant or, when an emitter or participant has only 2 representatives, when a new representative is designated. The duties of the account representatives also terminate when all the accounts of the emitter or participant are closed.

If the participant is a natural person, any act that must be performed by an account representative pursuant to this Regulation must be performed by the participant.

- 12.** An emitter or participant that is not a natural person may authorize up to 5 natural persons having previously obtained an identifier in accordance with section 10 to act as account viewing agent to observe, within the electronic system, the operations involving the accounts of the emitter or participant.

For the purposes of the authorization, the emitter or participant must provide the following information and documents:

- (1) the name, contact information and account numbers of the emitter or participant;
- (2) the name and contact information of the authorized account viewing agents;
- (3) a declaration by the chief officer or chief financial officer or a resolution of the board of directors of the emitter or participant attesting that the account viewing agents are duly authorized to observe the account operations;
- (4) an attestation from a notary or advocate confirming the link between the account viewing agent and the emitter or participant that authorized the account viewing agent.

The authorization of an account viewing agent ends when a request for revocation is received from the emitter or participant or when all the accounts of the emitter or participant are closed.

- 13.** No natural person applying for registration as a participant, and no person designated as an account representative or authorized as an account viewing agent, may have been found guilty, in the 5 years prior to the application for registration or the sending of the notice of designation or authorization, of fraud or any other criminal offence connected with the activities for which registration is requested or a notice is sent, or may have been found guilty on an offence under sections 28 to 31 of this Regulation or under a fiscal Act, the Derivatives Act (chapter I-14.01), the Securities Act (chapter V-1.1) or their regulations, unless a pardon has been obtained.

Every participant who is a natural person, every account representative and every account viewing agent who is found guilty of a criminal offence or an offence referred to in the first paragraph must inform the Minister of the conviction without delay, and the registration, designation or authorization of that natural person, account representative or account viewing agent will be terminated or revoked.

The emission allowances recorded in the account of a participant whose registration is terminated pursuant to the second paragraph are recovered by the Minister who allocates them as follows:

- (1) the emission units are paid into the auction account to be sold at a later date;
- (2) the early reduction credits are paid into the retirement account to be extinguished;
- (3) the offset credits are paid into the environmental integrity account.

This section applies to any conviction in a United States court for a criminal offence or offence referred to in the first paragraph that, had it been committed in Canada, could have led to criminal or penal proceedings.

- 14.** When an application for registration meets the requirements of sections 7 to 13, the Minister opens, in the electronic system,

- (1) for each emitter or participant, a general account in which the emission allowances that may be traded or retired are recorded; and
- (2) for each emitter, a compliance account in which the emission allowances used to cover the GHG emissions of its covered establishments at the end of a compliance period must be recorded.

**14.1.** Any change to the information and documents provided pursuant to sections 7 to 12 must be communicated to the Minister within 10 business days.

**14.2.** A participant whose account no longer contains any emission allowances may request that the Minister close the participant's general account and cancel the participant's registration by providing the following information:

- (1) the participant's name and contact information;
- (2) the participant's account number;
- (3) the participant's signature or, if the participant is not a natural person, the signature of the participant's chief officer or chief financial officer or a resolution of its board of directors, with the date of the request."

**11.** Section 18 is amended

- (1) by inserting "permanently" after "that is" in the part of the first paragraph preceding subparagraph 1;
- (2) by replacing "ceased; and" in subparagraph 1 of the first paragraph by "ceased, the surrendered units being of the same vintage as the units allocated, or a previous vintage; and";
- (3) by replacing the second and third paragraphs by the following:

"For that purpose, the emitter must transfer into the emitter's compliance account the emission units referred to in subparagraph 1 of the first paragraph to allow them to be paid into the Minister's auction account and the emission allowances referred to in subparagraph 2 of the first paragraph to allow them to be deducted by the Minister and paid into the retirement account to be extinguished.

If the emitter fails to surrender emission allowances in accordance with this section,

- (1) if they are emission units referred to in subparagraph 1 of the first paragraph, the Minister deducts them from the emitter's accounts; and
- (2) if they are emission allowances referred to in subparagraph 2 of the first paragraph, the Minister recovers them in accordance with section 22 and applies the administrative sanction provided for in that section."

**12.** Section 19 is amended

- (1) by replacing "all the GHG emissions from an establishment or, if applicable, an enterprise referred to in section 2 when they" in the first paragraph by "each metric tonne CO<sub>2</sub> equivalent of the verified emissions from an establishment or, if applicable, an enterprise referred to in section 2 when its GHG emissions";
- (2) by replacing "for 2012 or 2013" in subparagraph 2 of the second paragraph by "for 2013";
- (3) by replacing subparagraph 3 of the second paragraph by the following:
  - "(3) beginning on 1 January of the year following the year in which the first report of emissions that are equal to or exceed the threshold is submitted, in the case where the verified emissions of an emitter referred to in subparagraph 1, or the reported emissions of an emitter referred to in subparagraph 2, are equal to or exceed the emissions threshold during a year following those mentioned in those subparagraphs;"

**13.** Section 20 is amended

- (1) by striking out the first and second paragraphs;
- (2) by replacing "referred to in subparagraph 5 of the second paragraph" in the third paragraph by "used to cover GHG emissions";
- (3) by replacing "emitter's GHG emissions" in the fourth paragraph by "GHG emissions to be covered".

14. Section 21 is amended

- (1) by replacing "On the expiry of the compliance deadline" in the first paragraph by "On 1 November following expiry of a compliance period";
- (2) by striking out the second paragraph;
- (3) by replacing the part preceding subparagraph 1 of the third paragraph by the following:

"The Minister deducts the required emission allowances in chronological order, from the least recent to the most recent according to their year of issue and vintage, in the following order:";

- (4) by replacing "fourth" in subparagraph 1 of the third paragraph by "second".

15. Section 22 is amended

- (1) by inserting ", from the most recent to the least recent," after "compliance period" in subparagraphs 2 and 3 of the third paragraph;
- (2) by replacing "emitter that they must be surrendered" in the fourth paragraph by "emitter, who must surrender them";
- (3) by replacing "the Minister removes an equivalent number of emission units" in the fifth paragraph by "if the emitter is eligible for the allocation without charge of emission units, the Minister removes a quantity equivalent to the emission allowances and emission units referred to in the fourth paragraph".

16. The heading of Chapter IV of Title II is amended by striking out "**AND PUBLIC REGISTER**".

17. Section 24 is amended by replacing "registered emitters or participants" in the first paragraph by "emitters or participants registered with the Minister or a partner entity".

18. Sections 25 to 27 are replaced by the following:

- "25.** Every emitter or participant who wishes to trade emission allowances with another emitter or participant must follow the procedure established in section 26 and send the Minister a transaction request containing the following information:
- (1) the general account number of the seller;
  - (2) the general account number of the buyer;
  - (3) the quantity, type and, where applicable, vintage and serial number of the emission allowances to be traded;
  - (4) the settlement price of each type and, where applicable, each vintage of emission allowances;
  - (5) the date of signing of the agreement concerning the trading of emission allowances.

Despite subparagraph 4 of the first paragraph, an emitter or participant is not required to disclose the settlement price of the emission allowances when the transaction is between related entities.

- 26.** A transaction request for emission allowances must be proposed by one of the seller's account representatives.

The transaction request is then submitted to all the other account representatives, for confirmation by one of them within 2 days of being submitted.

When the transaction request is confirmed, a notice is sent to all the seller's account representatives and the request is submitted to the buyer's account representatives, for acceptance by one of them within 3 days of the proposal of the transaction request.

Unless otherwise indicated by one of the account representatives or if the Minister has serious grounds to believe that an offence under this Regulation has been committed, once the transaction request has been accepted the emission allowances concerned by the request are transferred from the seller's to the buyer's general account.



At each step in the transaction request, the account representative concerned must attest to holding due authorization to complete the transaction for the emitter or participant, and that the information contained in the transaction request is true, accurate and complete.

The account representatives involved in the transaction of emission allowances must provide the Minister, on request, with any additional information concerning the transaction.

**27.** Every emitter or participant who wishes to retire from the system certain emission allowances recorded in the emitter's or participant's general account must, in accordance with the procedure established by section 27.1, send to the Minister a retirement request including the following information:

- (1) the emitter's or participant's general account number;
- (2) the quantity, type and, where applicable, vintage and serial number of the emission allowances to be retired.

**27.1.** A retirement request for emission allowances must be proposed by an account representative.

The retirement request is then submitted to all the other account representatives, for confirmation by one of them within 2 days of being submitted.

When the retirement request is confirmed, a notice is sent to all the emitter's or participant's account representatives.

Unless otherwise indicated by one of the account representatives or if the Minister has serious grounds to believe that an offence under this Regulation has been committed, once the retirement request has been confirmed the emission allowances concerned by the request are transferred from the emitter's or participant's general account to the Minister's retirement account, where they are extinguished.

Account representatives who have sent a retirement request for emission allowances must provide the Minister, on request, with any additional information concerning the retirement.

**27.2.** When a transaction or retirement cannot be completed because of an error or omission in connection with the information included in the request, because the request does not meet the requirements of one of sections 25 to 27.1, because an account does not contain enough emission allowances or because of any other reason, a notice is sent to the parties concerned within 5 business days following the failure to complete the transaction or retirement."

**19.** Section 32 is amended

(1) by inserting "of the current or prior vintage, of emission units sold by mutual agreement and of early reduction credits" after "units" in the part preceding equation 32-1;

(2) in equation 32-1 in the first paragraph:

(a) by replacing the factor "Baseline" by the following:

"Baseline = 25,000,000";

(b) by replacing the factor " $C_i$ " by the following:

" $C_i$  = Sum of the annual cap of emission units for year  $i$  set by order in accordance with section 46.7 of the Environment Quality Act (chapter Q-2) and the cap set by a partner entity;"

(c) by striking out "and issued in year  $i$ " in the definition of the factor "0.025";

(d) by adding the following factor after factor " $C_i$ ":

" $i$  = Current year.";

(3) by inserting the following after equation 32-1 in the first paragraph:

"The total number of emission units of a vintage subsequent to the current year that an emitter or participant may hold in its general account and, where applicable, its compliance account is subject to the holding limit calculated using equation 32-2:

**Equation 32-2**

$$HL_j = 0.1 \times \text{Baseline} + 0.025 \times (C_j - \text{Baseline})$$

Where:

$HL_j$  = Holding limit for an emission unit of vintage  $j$ ;

0.1 = Maximum proportion of the number of emission units constituting the Baseline that an emitter or participant may hold;

Baseline = 25,000,000;

0.025 = Maximum proportion of the number of emission units in excess of the Baseline that an emitter or participant may hold;

$C_j$  = Sum of the annual cap of emission units for year  $j$  set by order in accordance with section 46.7 of the Environment Quality Act and of the cap set by a partner entity;

$j$  = Year subsequent to the current year.";

(4) in the second paragraph:

(a) by replacing "the emission units recorded" by "the emission units and early reduction credits recorded";

(b) by striking out "verified";

(5) by replacing the fourth paragraph by the following paragraphs:

"Every transaction request for emission units that would cause the buyer's holding limit to be exceeded will be refused by the Minister.

When the holding limited is exceeded, the emitter or participant must, within 5 days after the limit is exceeded, sell the excess emission allowances or pay into its compliance account the emissions units or early reduction credits needed to cover its emissions for the current year or preceding years. Upon a failure to comply, the Minister takes back a quantity of emission units equivalent to the excess emission allowances and pays them into the Minister's auction account for sale at a later date."

**20.** Section 33 is amended

- (1) by replacing "can" in the first paragraph by "must";
- (2) by replacing "within 60 days prior to" in the second paragraph by "not more than 40 days before".

**21.** The first paragraph of section 35 is replaced by the following:

**"35.** In addition to the information referred to in section 46.11 of the Environment Quality Act (chapter Q-2), the public register of emissions allowances lists all emitters and participants registered for the system and summaries of transactions of emission allowances.

The register may be consulted on the website of the Ministère du Développement durable, de l'Environnement, de la Faune et des Parcs and is updated periodically."

**22.** Section 36 is replaced by the following:

**"36.** Emission allowances are issued in electronic form and identified in a way that allows them to be differentiated, in particular by type.

Emission units are also identified by vintage."

**23.** Section 37 is amended

- (1) by replacing subparagraph 3 of the first paragraph by the following:

- "(3) every emission allowance issued by a partner entity, according to the rules for the equivalent types of emission allowances issued under this Regulation, as indicated in Appendix B.1";
- (2) by adding "by the Minister or by a partner entity" at the end of subparagraph 1 of the second paragraph.
- 24.** Section 40 is amended by replacing "12 January each year as of 2013" in the fourth paragraph by "1 May 2013 and on 14 January of every following year,".
- 25.** Section 41 is amended
- (1) by replacing "1 September following the end of each year" in the third paragraph by "14 September of each year beginning in 2014";
- (2) in the fourth paragraph,
- (a) by replacing "current or" by "vintage of the units allocated under the fourth paragraph of section 40 or of a";
- (b) by replacing "section 40" by "that section";
- (3) by adding the following paragraph at the end:
- "Upon a failure by the emitter to place the emission units in its compliance account within the time provided for in the fourth paragraph, the Minister reduces the following allocation free of charge by an equivalent quantity of emission units.".
- 26.** Section 42 is amended by replacing the third paragraph by the following:
- "In the latter case, the reserve account is replenished using the emission units in excess of the total estimated quantity that may be allocated free of charge for a year that may be sold in accordance with Division III of this Chapter. The emission units paid into the reserve account in this way are identified as belonging to the category replenished.".
- 27.** Section 44 is replaced by the following:

"44. In accordance with the second paragraph of section 46.8 of the Environment Quality Act (chapter Q-2), the Minister publishes in the *Gazette officielle du Québec*, not later than 1 December each year, the quantity of emission units to be issued to emitters without charge."

**28.** Section 45 is amended

- (1) by replacing "including" in the part of the second paragraph preceding subparagraph 1 by "stating the rules set out in this Regulation and including, in particular,";
- (2) by adding "and the composition of each lot" at the end of subparagraph 5 of the second paragraph;
- (3) by replacing subparagraph 6 of the second paragraph by the following:
  - "(6) the minimum settlement price for the units, set in accordance with the third paragraph of section 49 and, in the case of a joint auction with a partner entity, the minimum price set by that entity and the procedure used to set a joint minimum price set out in subparagraph 2 of the fourth paragraph of section 49."

**29.** Section 46 is amended

- (1) by replacing subparagraphs 1 and 2 of the second paragraph by the following:
  - "(1) the emitter or participant's name, contact information and general account number;
  - (2) if the emitter or participant is not a natural person, the names of its account representatives;
  - (3) if the participant is a natural person, the person's social insurance number;
  - (4) the form of the financial guarantee that will be submitted pursuant to section 48."
- (2) by adding the following paragraphs at the end:

"Every emitter or participant registered as a bidder at an auction in accordance with the second paragraph remains registered for future auctions unless a cancellation of the registration is requested.

In all cases, an emitter or participant registered at an auction must confirm, at least 30 days before the date of each auction, or update, at least 40 days before the date of each auction, the information and documents referred to in the second paragraph and in sections 7 to 12, failing which the emitter's or participant's registration for the auction will be cancelled."

**30.** Section 48 is amended

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

"**48.** Every bidder must, at least 12 days before the date of the auction, submit a financial guarantee to the Minister.";

- (2) by inserting "be valid for a period of at least 21 days following the date of the auction and must" after "guarantee must" in the part preceding subparagraph 1 of the second paragraph;

- (3) by inserting "transfer," before "bank draft" in subparagraph 1 of the second paragraph;

- (4) by inserting the following after subparagraph 1 of the second paragraph:

"(1.1) an irrevocable letter of credit issued to the Minister of Finance and the Economy by a bank or financial services cooperative;"

- (5) by striking out subparagraphs 3 and 4 of the second paragraph;

- (6) by adding the following paragraph at the end:

"If the Minister has delegated the administration of the financial services for the system in accordance with section 46.13 of the Environment Quality Act (chapter Q-2), the financial guarantee must be made out to the delegatee and or, where applicable, the delagatee's financial institution, and deposited with the delagatee or the financial institution."

**31.** Section 49 is amended

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

"Except for the last lot of emission units, which may consist of a lesser quantity, the emission units are auctioned in lots of 1,000 emission units of the same vintage when the units belong to the vintage for a subsequent year, and in lots of 1,000 emission units of various vintages when the units belong to the vintage for the current or a previous year and are sold in accordance with section 54.";

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

"If the auction is conducted jointly with a partner entity,

- (1) the lots may contain emission units from each of the partner entities, in proportion to the quantities respectively made available;
- (2) the joint minimum price of the emission units is the higher, on the day of the auction, of the price set under the third paragraph and the price set by the partner entity, at the official conversion rate of the Bank of Canada at noon on the date of the auction or, when that rate is not available, the most recent rate published in its Daily Memorandum of Exchange Rates."

**32.** Section 50 is replaced by the following:

**"50.** During an auction, the account representative of a bidder may submit more than one bid, subject to the terms and conditions specified in the notice published in accordance with the second paragraph of section 45, stating the quantity of lots requested and the price offered per emission unit in dollars and whole cents, provided the maximum amount of all the bidder's bids does not exceed the amount of the guarantee submitted in accordance with section 48.

For the purposes of the first paragraph, the maximum amount of all a bidder's bids is calculated as follows:

- (1) by determining, for each bid submitted by the bidder, the value of a lot by multiplying the price offered for the lot by the total quantity of bids submitted at that price or at a higher price;



- (2) the maximum amount of a bidder's bids corresponds to the maximum value of the lots calculated under subparagraph 1.

The quantity of emission units of the vintage of the current or a previous year that may be purchased by the same bidder at each is, however, limited to

- (1) 15% of the emission units to be auctioned in the case of an emitter referred to in the first paragraph of section 2 who is eligible for the allocation of emission units free of charge in accordance with section 39;
- (2) 40% of the emission units to be auctioned in the case of an emitter referred to in the first paragraph of section 2 who is not eligible for the allocation of emission units free of charge in accordance with section 39;
- (3) 40% of the emission units to be auctioned in the case of an emitter referred to in subparagraphs 1 and 2 of the second paragraph of section 2; and
- (4) 4% of the emission units to be auctioned in the case of a participant.

The quantity of emission units of vintages subsequent to the current year that may be purchased by the same bidder at an auction is, however, limited to 25% of the emission units to be auctioned for all bidders.

Bidders that are related entities have an overall purchasing limit that is the highest limit that would have been assigned to any of them singly. However, the purchasing limit for a group of related participants cannot exceed 4% of the emission units to be auctioned at the same auction, even if they are related to an emitter.

In accordance with subparagraph 3 of the first paragraph of section 9, the related entities must indicate to the Minister the allocation of the overall purchasing limit among the related entities, by percentage.

If the auction is conducted jointly with a partner entity, the bids may be submitted in Canadian or US dollars."

**33.** Section 52 is amended

(1) by replacing the first paragraph by the following

**"52.** At the close of the auction, the Minister first rejects all bids submitted at less than the minimum price determined by the auction.

Next, when the total bids submitted by a bidder exceed that bidder's holding limit determined in accordance with section 32 and 33 or purchase limit determined in accordance with section 50 or exceed that bidder's financial guarantee submitted in accordance with section 48, the Minister removes from the bidder's bids the quantity of excess lots, beginning with the lots awarded at the lowest price.

The Minister then awards emission units, beginning with the bidders that submitted the highest bids, until all available units have been awarded.

If 2 or more bidders are related entities and did not indicate how their purchasing limit was to be allocated when registering, the Minister awards the emission units beginning with the bidders that submitted the highest bids, based on the individual limits that would have been applied had the bidders not been related entities, until their overall purchasing limit determined in accordance with the fifth paragraph of section 50 has been reached.

The final sale price per emission unit is, for all the emission units put up for auction, the lowest price bid for which the Minister awards units.

When more than 1 bid has been submitted at that price, and the total quantity of the bids is greater than the quantity of emission units available, the Minister divides the emission units between the bidders at that price

(1) by establishing the share of each bidder by dividing the quantity of emission units requested by each bidder by the total quantity of units bid at that price;

- (2) by determining the number of emission units to be awarded to each bidder by multiplying the bidder's share by the quantity of emission units available, rounding down to the nearest whole number;
- (3) when emission units remain to be awarded, by assigning a random number to each bidder and by awarding 1 emission unit per bidder, in ascending order of the numbers assigned, until all the emission units have been awarded.

When the auction is a joint auction, the final sale price is rounded off to the nearest cent of the reference currency used by the partner entities, using the application conversion rate.";

- (2) in the second paragraph:
  - (a) by replacing "30" by "7";
  - (b) by adding "When more than 1 type of guarantee has been provided, the Minister uses the guarantees in the order set out in that section." at the end.

**34.** Sections 53 and 54 are replaced by the following:

**"53.** All or part of a guarantee provided in accordance with section 48 that has not been used for the purposes of an auction is returned to the bidder.

**54.** Emission units of the vintage of the current year or of previous years that remain unsold after an auction are put up for sale at a later date when, for 2 consecutive auctions, the final sale price of the emission units was above the minimum price.

Emission units of the vintage of a year subsequent to the year of the auction are put up for sale again when their vintage becomes the vintage of the current year.

However, the quantity of emission units put up for sale again in accordance with the first paragraph cannot exceed 25% of the quantity of emission units initially planned for the auction."

**35.** Section 56 is replaced by the following:

**"56.** Only emitters registered in the system in accordance with this Regulation, having a covered establishment in Québec and not holding emission units in their general account that can be used to cover GHG emissions for the current compliance period are eligible for a sale of emission units by mutual agreement in accordance with this Division."

**36.** Section 57 is amended by replacing "4 weeks" in the part of the second paragraph preceding subparagraph 1 by "60 days".

**37.** Section 59 is amended:

(1) by replacing "2 weeks" in the part of the first paragraph preceding subparagraph 1 by "30 days";

(2) by replacing subparagraphs 1 and 2 of the first paragraph by the following:

"(1) the emitter's name, contact information and compliance account number;

(2) the names of the emitter's account representatives;

(3) a financial guarantee valid for a period of at least 21 days following the date of the sale, in one of the forms referred to in the second paragraph of section 48;"

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

"An emitter registered as a purchaser at a sale by mutual agreement in accordance with the first paragraph remains registered for all following sales, unless the emitter applies for a cancellation of registration.

In all cases, an emitter registered at a sale by mutual agreement must confirm, at least 30 days before the date of each sale, or update, at least 40 days before the date of each sale, the information and documents referred to in the first paragraph and in sections 7 to 12, failing which the emitter's or participant's registration for the sale will be cancelled."

**38.** The following is inserted after section 60:

**"60.1.** The sale by mutual agreement takes place in a single round, using sealed offers.

The emission units are put on sale in lots of 1,000 units of the same category.

During a sale by mutual agreement, an emitter's account representative may submit more than 1 offer, in the form and using the procedure set out in the notice published in accordance with the second paragraph of section 57, indicating the number of lots requested in each category.

When the total offers submitted by a purchaser exceed the quantity of emission units put on sale or the purchaser's holding limit determined in accordance with sections 32 and 33 or exceed the value of the financial guarantee submitted in accordance with subparagraph 3 of the first paragraph of section 59, the Minister removes from the purchaser's offers the quantity of excess lots, beginning with the offers made at the lowest price."

**39.** Section 61 is amended by adding the following after subparagraph 2 of the third paragraph:

"(3) when emission units remain to be awarded, by assigning a random number to each purchaser and by awarding 1 emission unit per purchaser, in ascending order of the numbers assigned, until all the emission units have been awarded."

**40.** Section 62 is amended:

- (1) by replacing "30" in the first paragraph by "7";
- (2) by adding the following at the end of the first paragraph: "When more than 1 form of guarantee has been provided, the Minister uses the guarantees in the order set out in the second paragraph of section 48."

**41.** Section 63 is replaced by the following:

"63. All or part of a guarantee provided in accordance with subparagraph 3 of the first paragraph of section 59 that has not been used for the purposes of a sale by mutual agreement is returned to the purchaser."

42. Section 66 is amended by replacing equations 66-1 and 66-2 in subparagraph *b* of subparagraph 10 of the first paragraph by the following:

**"Equation 66-1**

$$I_{\text{Reduction } j} = \frac{\sum_{i=n}^{2011} GHG_{ij}}{\sum_{i=n}^{2011} P_{ij}}$$

**Equation 66-2**

$$I_{\text{Reference } j} = \frac{\sum_{i=2005}^{2007} GHG_{ij}}{\sum_{i=2005}^{2007} P_{ij}}$$

Where:

$I_{\text{Reduction } j}$  = Average intensity of GHG emissions for reference unit *j* during the reduction period;

$I_{\text{Reference } j}$  = Average intensity of GHG emissions for reference unit *j* during the reference period;

*j* = Reference unit for the establishment referred to in Table B of Part I of Appendix C;

$GHG_{ij}$  = GHG emissions of the establishment, relating to the production or use of reference unit *j* for year *i*, in metric tonnes CO<sub>2</sub> equivalent;

*i* = Year;

$n$  = First year of the reduction period;

$P_{ij}$  = Annual quantity of reference units  $j$  produced or used by the establishment for year  $i$ ."

**43.** Section 68 is amended:

(1) by replacing "31 December 2012" in the part preceding paragraph 1 by "31 May 2013";

(2) by striking out ", identification number" in paragraph 1.

**44.** Section 70 is amended by replacing "1 September 2013" in the second paragraph by "14 January 2014".

**45.** The following is inserted after section 70:

**"CHAPTER IV  
OFFSET CREDITS**

**70.1.** The Minister keeps a register of offset credit projects on the website of the Ministère du Développement durable, de l'Environnement, de la Faune et des Parcs that contains the names and professional contact information of promoters, project plan, project reports, validation and verification reports and information on project status.

**70.2.** GHG emission reduction projects referred to in a protocol appearing in Appendix D, that began on or after 1 January 2007, are eligible for the issue of offset credits.

Subject to any specific period provided for in a protocol, an offset credit project may be conducted during a continuous period of not more than 10 years.

At the expiry of that period, the promoter may, in accordance with this Chapter, request the renewal of the offset credit project, for the same period as the initial period, when the project still meets the conditions of section 70.3.

For the purposes of this Chapter, an offset credit project is considered to begin on the date of the first reductions in GHG emissions resulting from the project.

**70.3.** An offset credit project must meet the following conditions:

- (1) it must be carried out by a promoter registered for the system in accordance with section 70.4, and the reductions in GHG emissions must result directly from an action or decision by the promoter;
- (2) it must be carried out in accordance with the applicable protocol appearing in Appendix D and meet the specified conditions;
- (3) the reductions in GHG emissions resulting from the project must belong to the promoter, and the promoter must be able to demonstrate that fact;
- (4) the reductions in GHG emissions must occur only within the boundaries of the project site and with regard to the GHG sources, sinks and reservoirs targeted by the project;
- (5) the reductions in GHG emissions must be permanent and irreversible;
- (6) the reductions in GHG emissions must be additional, that is that they meet the following conditions:
  - (a) they must result from a project that is voluntary, that is that it is not being carried out, at the time or registration of renewal, in response to a legislative or regulatory provision, a permit or other type of authorization, an order made under an Act or regulation, or a court decision;
  - (b) they must result from a project that goes beyond the current practices described in the applicable protocol for the project;
- (7) the reductions in GHG emissions for which offset credits are requested have not already received credit under this Regulation or another GHG emission reduction program;
- (8) the project must take place in a territory and geographic zone covered by the applicable protocol;
- (9) the GHG emission reductions must amount to at least 1 metric tonne CO<sub>2</sub> equivalent;



- (10) the GHG emission reductions must be calculated in accordance with the methods prescribed in the applicable protocol listed in Appendix D, taking into account all adjacent GHG sources, sinks and reservoirs;
  - (11) the GHG reductions resulting from the project must not be wholly or partly compensated by increases in GHG emissions occurring outside the boundaries of the project;
  - (12) the reduced GHG emissions must be verifiable, that is that they can be objectively assessed by a verifier in accordance with this Chapter;
  - (13) the project must meet all other applicable requirements for the type of project and the place where it is carried out.
- 70.4.** Only an emitter or participant person domiciled in Québec, in the case of a natural person, or having an establishment in Québec, in other cases, may act as the promoter of an offset credit project.
- 70.5.** A promoter wishing to be issued offset credits for a project must, before the project begins, apply to the Minister for the project to be registered in the register of offset credit projects by submitting a project plan that includes the following information and documents:
- (1) the promoter's name, contact information and account numbers;
  - (2) the title and a detailed description of the project;
  - (3) the protocol applicable to the project, listed in Appendix D;
  - (4) an estimate of the annual and total GHG emissions that will be reduced in accordance with this Regulation and the applicable protocol, in metric tonnes CO<sub>2</sub> equivalent;
  - (5) a description of the places where the project will be carried out, including the geographic boundaries and the latitude and longitude of each project site;

- (6) for each site, the GHG sources, sinks and reservoirs targeted by the project;
- (7) when the environmental impacts have been assessed, a copy of the assessment and a summary of the findings;
- (8) the duration of the project and the estimated project commencement date;
- (9) a copy of any authorization required for the project or, if authorization has not yet been granted, a copy of the application for authorization;
- (10) a demonstration that the project meets the conditions of section 70.3, including a copy of any relevant document;
- (11) any information required by the protocol applicable to the project;
- (12) a data surveillance and management plan meeting the requirements of the protocol applicable to the project;
- (13) a description of the measures taken to ensure compliance with the requirements of this Regulation;
- (14) where applicable, all credits issued for the project under a regulatory or voluntary program and any financial assistance received under a GHG emission reduction program;
- (15) the signature of the promoter and the date of presentation of the project plan.

Despite the first paragraph, in the case of an offset credit project that commenced before a protocol applicable to that type of project was listed in Appendix D, the promoter must send the application for registration to the Minister not later than 2 year after the date of coming into force of the relevant protocol.

**70.6.** The application for registration referred to in section 70.5 or 70.7 must include a declaration from the promoter attesting

- (1) that the promoter is the sole owner of the GHG emission reductions resulting from the project; if several parties are involved in the project, a copy of an agreement indicating that the parties have transferred their rights with respect to the reductions to the promoter must be included; and
- (2) that the promoter has not applied for credits for the GHG emission reductions targeted by the project under another GHG emission reduction program, and will not make such an application once the project is registered.

**70.7.** A promoter may submit to the Minister an application for registration for an aggregation of projects of the same type carried out on several sites for various members of the aggregation when each project meets the conditions of sections 70.2 and 70.3 and of the protocol applicable to the project.

An application for registration for an aggregation of offset credit projects must include

- (1) for each project, the information and documents referred to in section 70.5;
- (2) the name and contact information of each member for which an offset credit project will be carried out; and
- (3) a declaration signed by each member party to the aggregation attesting that the promoter is duly designated to carry out the project and authorizing the issue of the offset credits to the promoter for the aggregation.

The project commencing first is considered to be the reference project for the application, to the aggregation of projects, of the time limits for renewal set out in section 70.10 and for the project report referred to in section 70.14.

The provisions of this Regulation concerning offset credit projects apply, with the necessary modifications, to an aggregation of projects.

- 70.8.** A promoter may add a project to an aggregation of projects after it has been registered if the project meets the conditions set out in the first paragraph of section 70.7. The promoter must, in such as case, submit to the Minister the information and documents referred to in the second paragraph of that section that relate to the additional project, along with the validation report referred to in section 70.9.

Every project added to an aggregation of projects is subject to the same time limits as those determined for the aggregation in accordance with the third paragraph of section 70.7 with respect to renewal and the project report.

- 70.9.** The plan for an offset credit project referred to in section 70.5 must be submitted with a validation report conducted by a validation organization accredited under ISO 14065 by a member of the International Accreditation Forum located in Canada or the United States and according to an ISO 17011 program, with respect to the sector of activity for the project.

In addition, the promoter must entrust the validation of the project plan to a validation organization and a validator designated by that organization that has not acted, in the 3 preceding years, as a consultant for the purpose of developing the project or calculating the reductions in GHG emissions attributable to the project for the promoter or, as applicable, for one of the member parties to the aggregation.

For the validation, the promoter and, as applicable, the member parties to the aggregation must give the validator access to all the information needed for the validation and to the places where the project is carried out.

The project plan must be validated in accordance with ISO 14064-3 using procedures that provide a reasonable assurance level within the meaning of that standard.

In addition to the information prescribed by ISO 14064-3 and ISO 14064-5, the validation report must include the following information and documents:

- (1) the name and contact information of the validation organization and of the validator designated by the organization to conduct the validation and, where applicable, of the members of the validator's team;

- (2) the name and contact information of the member of the International Accreditation Forum that accredited the organization for the validation and the date of the accreditation;
- (3) the dates of the period during which the validation was conducted;
- (4) an assessment of the project plan and of any other relevant related information, and of the compliance of the project with the conditions set out in this Regulation;
- (5) a description of any error or omission noted in the project plan or relating to the data, information or methods used and an assessment of the error or omission;
- (6) where applicable, the corrections made to the project plan following the validation;
- (7) a description of the work completed by the validator during the validation;
- (8) any information required by the protocol applicable to the project;
- (9) the conclusions of the validation concerning the accuracy and reliability of the project plan and its conformity with the conditions of this Regulation;
- (10) a declaration by the validation organization and the validator that the validation was conducted in accordance with this Regulation.

In the case of an aggregation of offset credit projects, a single validation report may be submitted by the promoter, but the report must contain the information and documents referred to in the fifth paragraph for each project, and the validation of each project.

**70.10.** Every promoter wishing to renew an offset credit project must, not more than 18 months prior to the end date for the current project but not less than 9 months prior to that date, send to the Minister an application for renewal including the information and documents referred to in sections 70.3 to 70.9.

**70.11.** Subject to the second paragraph, when a project meets the conditions of sections 70.2 to 70.10, the Minister registers the project in the register of offset credit projects under the heading, as the case may be, of "individual project submitted" or "aggregation of projects submitted", in the case of an initial application, and of "individual project for renewal" or "aggregation of projects for renewal" in the case of an application for renewal.

A project for which the promoter submitted, in the application for registration made in accordance with subparagraph 9 of the first paragraph of section 70.5, a copy of the application for authorization for the project, can only be registered once the authorization has been forwarded to the Minister.

**70.12.** Subject to any specific period prescribed in a protocol appearing in Appendix D, the reductions in GHG emissions resulting from an offset credit project must begin not later than 2 years after the project is registered, on pain of removal from the register.

The promoter must implement the offset credit project in accordance with this Regulation, the applicable protocol listed in Appendix D and the validated project plan.

The promoter must also use any device, system or other equipment required under the protocol applicable to the project, and ensure that they are maintained in good working order, work reliably for the duration of the project, and are calibrated in the manner and at the frequency specified by the equipment manufacturer or, where applicable, by the protocol applicable to the project.

**70.13.** Every promoter must also, for each project, record the following information annually in a register:

- (1) the information referred to in the second paragraph of section 70.14;
- (2) any information concerning the geographic boundaries of the project and any GHG source, sink or reservoir concerned by the project;

- (3) a calculation of emissions under the baseline scenario for the project, emissions during project implementation and emission reductions, along with the related documentation;
- (4) the quantity and type of fuels used and any data measured, sampled or used to calculate emissions under the baseline scenario for the project, emissions during project implementation and emission reductions, for each emission source, and the type of process and equipment used;
- (5) where applicable, the point of origin and chain of traceability of the documents required by the protocol applicable to the project;
- (6) information concerning any chemical analysis conducted, any results, and any documentation relating to the testing of any equipment and sources used to calculate emissions under the baseline scenario, emissions during project implementation and emission reductions from the project;
- (7) any data or documentation that must be recorded under the protocol applicable to the project.

**70.14.** Each full year from the start date of a project or, for the projects referred to in the second paragraph of section 70.5, from the date of registration, constitutes a project reporting period.

Every project promoter must, not later than 6 months after the end of each project reporting period, submit a project report to the Minister covering the most recent project reporting period and including the following information and documents:

- (1) the promoter's name and contact information and, where applicable, the names and contact information of the members party to the aggregation;
- (2) the start and end dates for the project reporting period covered by the report;

- (3) the quantity of GHG emission reductions during the period covered by the project report, calculated using the methods set out in the applicable protocol, in metric tonnes CO<sub>2</sub> equivalent, and all the information and documents used for the calculation;
- (4) the calculation, surveillance and monitoring methods for the data used, and the data monitored;
- (5) the quantity of GHG emission reductions eligible for the issue of offset credits according to the conditions of this Regulation and the protocol applicable to the project, in metric tonnes CO<sub>2</sub> equivalent;
- (6) information or document required by the protocol applicable to the project;
- (7) a demonstration that the project has been carried out in accordance with this Regulation;
- (8) a declaration signed by the promoter attesting that
  - (a) the project is still being carried out in conformity with the rules applicable to the type of project and the place where it is carried out;
  - (b) the promoter still owns the GHG emission reductions for which the offset credits are requested; and
  - (c) the GHG emission reductions have not been used to apply for credits under another program;
- (9) a comparison with the previous project report and, where applicable, a description of any changes made;
- (10) the date of the report.

In the case of a project referred to in the second paragraph of section 70.5, the promoter must, not later than 6 months after the date of registration, submit to the Minister a project report including the information and documents listed in the second paragraph of this section, covering the whole period beginning on or after 1 January 2007 and ending on the date of registration.



If a project report is not submitted within the required time, the GHG emission reductions calculated and reported in the project report will not be eligible for the issue of offset credits.

In the case of an aggregation of offset credit projects, a single project report may be submitted by the promoter, but the report must contain the information and documents referred to in the second paragraph for each project.

**70.15.** The project report referred to in section 70.14 must be accompanied by a verification report conducted by a verification organization accredited under ISO 14065 by a member of the International Accreditation Forum in Canada or the United States and according to an ISO 17011 program, with respect to the sector of activity for the project.

In addition, the promoter must entrust the verification of the project report to a verification organization and a verifier designated by that organization that, in addition,

- (1) has not acted, in the 3 preceding years, as a consultant for the purpose of developing the project or calculating the reductions in GHG emissions attributable to the project for the promoter or, as applicable, for one of the member parties to the aggregation;
- (2) has not validated the project plan for the project for which the project report is to be verified;
- (3) has not verified more than 6 consecutive project reports for the project on behalf of the promoter; and
- (4) when the promoter wishes to have the project report verified by a verification organization or a verifier other than one that verified the report for the preceding year, the organization or verifier must not have verified the report for the project during the 3 previous years.

For the verification, the promoter and, as applicable, the members party to the aggregation must give the verifier access to all the information needed and to the places where the project is carried out.

Despite the first paragraph, when during the period covered by a project report GHG emission reductions of less than 25,000 metric tonnes CO<sub>2</sub> equivalent have been achieved, the promoter may postpone the verification of the period to the following year. A verification report may not, however, cover more than 2 project reporting periods.

**70.16.** The verification of the project report must

- (1) be conducted in accordance with ISO 14064-3 and according to procedures that allow a reasonable assurance level within the meaning of that standard to be obtained; and
- (2) include at least one project site visit by the verifier designated by the verification organization and accompanied by the promoter and, where applicable, the member party to the aggregation concerned, during each verification for each place concerned by the project.

**70.17.** In addition to the information prescribed by ISO 14064-3 and ISO 14065, the verification report referred to in section 70.15 must include the following information and documents:

- (1) the name and contact information of the verification organization and of the verifier designated by the organization to conduct the verification and, where applicable, of the members of the verifier's team;
- (2) the name and contact information of the member of the International Accreditation Forum that accredited the verification organization, and the date of the accreditation;
- (3) the dates of the periods during which the verification was conducted, and the date of any project site visits;
- (4) an assessment of the accuracy, completeness and conformity of the project report;
- (5) a description of any error, omission or inaccuracy noted in the project report or relating to the data, information or methods used, and their impact on the project;

- (6) the percentage of error for the project report, calculated in accordance with section 70.18;
- (7) where applicable, the corrections made to the project report following the verification;
- (8) the total quantity of CO<sub>2</sub> equivalent GHG emission reductions over the period of the project report and the quantity of GHG emission reductions eligible for the issue of offset credits under the conditions of this Regulation and the protocol applicable to the project, in metric tonnes CO<sub>2</sub> equivalent;
- (9) the conclusions of the verification concerning the accuracy and reliability of the project report and its conformity with the conditions of this Regulation;
- (10) a declaration by the verification organization and the verifier that the verification was conducted in accordance with this Regulation.

In the case of an aggregation of offset credit projects, a single verification report may be submitted by the promoter, but the report must contain the information and documents referred to in the first paragraph for each project, and the verification of each project.

**70.18.** The percentage of error of the project report is calculated using the following equation:

**Equation 70.18-1**

$$PE = \left( \frac{DRV}{RR} \times 100 \right)$$

Where:

PE = Percentage of error;

DRV = Discrepancy between the reductions in GHG emissions reported by the promoter and the verified reductions, in metric tonnes CO<sub>2</sub> equivalent;

RR = Reductions in GHG emissions reported by the promoter, in metric tonnes CO<sub>2</sub> equivalent.

**70.19.** When the percentage of error calculated in accordance with section 70.18 is above 5%, the promoter must correct the project report and submit it again for verification before sending it to the Minister.

**70.20.** Subject to any specific proportion set out in a protocol appearing in Appendix D, following the receipt of a project report that has a positive verification result and meets the conditions of this Regulation, the Minister places in the general account of the promoter of the project an offset credit for each metric tonne CO<sub>2</sub> equivalent of 97% of the eligible GHG emission reductions, within the meaning of paragraph 5 of section 70.14, for the period covered by the project report, rounded down to the nearest whole number.

The offset credits corresponding to the remainder of the GHG emission reductions for the period covered by the project report are placed in the Minister's environmental integrity account.

Following the first placement of offset credits for an initial or renewed project, the heading for the project in the register of offset projects is replaced, as the case may be, by the heading "individual active project" or "aggregation of active projects", in the case of an initial application, or "individual renewed active project" or "aggregation of renewed active projects" in the case of a renewed project.

If the verification report is negative or the project is not in conformity with the conditions of this Regulation, no offset credit is issued to the promoter by the Minister for the period covered by the project report.

**70.21.** The Minister may require the promoter to replace any offset credit issued to the promoter for a project in the following cases:

- (1) where, because of omissions, inaccuracies or false information in the information and documents provided by the promoter, the GHG emission reductions for which the offset credits were issued were not eligible;
- (2) where offset credits were applied for under another program for the same reductions as those covered by the application for credits under this Regulation.

The Minister notifies the promoter who must, within 30 days of receiving the notice, place in the Minister's general account a number of credits equivalent to the number of illegitimate offset credits that must be replaced.

The Minister, after being notified that the credits have been placed in the general account by the promoter, deducts the replacement offset credits and places them in the retirement account to be extinguished.

Without prejudice to the Minister's other recourses against the promoter, if the promoter has failed to replace the offset credits on the expiry of the 30-day period, the Minister replaces the illegitimate offset credits by withdrawing an equivalent number of credits from the environmental integrity account and placing them in the retirement account to be extinguished.

When the promoter fails to replace illegitimate offset credits, the project is removed from the register of offset credit projects.

- 70.22.** Any change to the information and documents provided in accordance with this Chapter must be communicated to the Minister within 10 days."
- 46.** The heading of Title IV is amended by inserting "**ADMINISTRATIVE PROVISIONS**," before "**OFFENCES**".
- 47.** Chapter I of Title IV is replaced by the following:
- "CHAPTER I**  
**MONETARY ADMINISTRATIVE SANCTIONS**
- 71.** A monetary administrative sanction of \$500 in the case of a natural person and \$2,500 in all other cases may be imposed on any person who
- (1) contravenes section 4, 9, 12 or 14.1, the second paragraph of section 19, the sixth paragraph of section 26, the fifth paragraph of section 27.1, the second paragraph of section 33 or 51, section 70.13 or 70.14, the first paragraph of section 70.15 or section 70.22; and

- (2) in contravention of this Regulation, refuses or neglects to send notification or provide any other information, study, research or expertise, information, report, summary, plan or other document, or who fails to comply with the time limits for providing such documents, in cases where no monetary administrative sanction is otherwise provided for.
- 72.** A monetary administrative sanction of \$1,000 in the case of a natural person and \$5,000 in all other cases may be imposed on any person who contravenes subparagraph 1 of the first paragraph of section 18, section 32, the second or third paragraph of section 50, 70.9 or 70.12, or the second paragraph of section 70.15.
- 73.** A monetary administrative sanction of \$2,500 in the case of a natural person and \$10,000 in all other cases may be imposed on any person who
- (1) contravenes section 7 or 17, the first paragraph of section 19, 20, 21 or 24, section 28, 29, 30 or 31, the second paragraph of section 37, the first paragraph of section 51 or the second paragraph of section 70.21; and
  - (2) fails to place emission allowances or emission units pursuant to the second paragraph of section 18, or the fourth paragraph of section 22 or 41, in cases where no other administrative sanction may be applied.

#### **CHAPTER I.1**

##### **OFFENCES**

- 74.** A person who contravenes section 4, 9 or 14.1, the second paragraph of section 18 or 19, the sixth paragraph of section 26, the fifth paragraph of section 27.1, the second paragraph of section 33 or 51, section 70.13 or 70.14, the first paragraph of section 70.15 or section 70.22 is guilty of an offence and is liable,
- (1) in the case of a natural person, to a fine of \$3,000 to \$100,000; and
  - (2) in other cases, to a fine of \$10,000 to \$600,000.

A person who, in contravention of this Regulation, refuses or neglects to send notification or provide any other information, study, research or expertise, information, report, summary, plan or other document, or who fails to comply with the time limits for providing such documents, in cases where no fine is otherwise provided for, is guilty of an offence and liable to the same fines.

**75.** A person who contravenes subparagraph 1 of the first paragraph of section 18, section 32, the second or third paragraph of section 50, 70.9 or 70.12 or the second paragraph of section 70.15 is guilty of an offence and is liable,

(1) in the case of a natural person, to a fine of \$6,000 to \$250,000; and

(2) in other cases, to a fine of \$25,000 to \$1,500,000.

**75.1.** A person who contravenes section 7, 17 or 24, the second paragraph of section 37, the fourth paragraph of section 41 or the first paragraph of section 51 is guilty of an offence and is liable,

(1) in the case of a natural person, to a fine of \$10,000 to \$500,000 or, despite article 231 of the Code of Penal Procedure (chapter C-25.1), to imprisonment for a maximum term of 18 months; and

(2) in other cases, to a fine of \$40,000 to \$3,000,000.

**75.2.** A person who communicates false or misleading information to the Minister for the purposes of this Regulation is guilty of an offence and is liable,

(1) in the case of a natural person, to a fine of \$5,000 to \$500,000 or, notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), to imprisonment for a maximum term of 18 months; and

(2) in other cases, to a fine of \$15,000 to \$3,000,000.

**75.3.** A person who directly or indirectly engages or participates in any transaction, series of transactions or trading method relating to an emission allowance, or in any act, practice or course of conduct is guilty of an offence if the person knows, or ought reasonably to know, that the transaction, series of transactions, trading method, act, practice or course of conduct

- (1) creates or contributes to create a misleading appearance of trading activity in, or an artificial price for, an emission allowance; or
- (2) perpetrates a fraud on any person.

A person referred to in the first paragraph is liable,

- (1) in the case of a natural person, to a fine of \$10,000 to 500,000 or, despite article 231 of the Code of Penal Procedure (chapter C-25.1), to imprisonment for a maximum term of 18 months; and
- (2) in other cases, to a fine of \$40,000 to \$3,000,000.

**75.4.** An emitter who fails to cover GHG emissions in accordance with subparagraph 2 of the first paragraph of section 18, the first paragraph of section 19, 20 or 21, or the fourth paragraph of section 22 is guilty of an offence for each metric tonne of GHG not covered and is liable, for each metric tonne, to a fine of \$3,000 to \$600,000."

**48.** Appendix A is amended by replacing the line starting with "Manufacturing" by the following:

"

Steam and air-conditioning production for industrial purposes	Production and distribution of steam and heated or cooled air for industrial purposes	22133
Manufacturing	Mechanical or physical transformation of materials or substances into new products, except activities to process waste by dismembering and related activities	31, 32 or 33

"

**49.** Appendix B is revoked.

**50.** The following is inserted before Appendix C:



**"APPENDIX B.1**

(s. 37)

**Partner entities**

## 1. State of California

The emission allowances issued by the State of California pursuant to the document California Cap on Greenhouse Gas Emissions and Market-Based Compliance Mechanisms, Title 17, California Code of Regulations, Sections 95800 and seq. are deemed to be equivalent to the emission allowances issued pursuant to this Regulation, based on the correspondence indicated in the following table for each type of emission allowance:

	<b>Québec</b>	<b>California</b>
<b>Type of emission allowance</b> (each having a value corresponding to 1 metric tonne CO <sub>2</sub> equivalent)	Emission unit	California Greenhouse Gas Emissions Allowance (CA GHG Allowance)
	Early reduction credit	
	Offset credit	- ARB Offset Credit - Early Action Offset Credit

**51.** Appendix C is amended

- (1) in Part I:
- (a) by inserting "for industrial purposes" after "Steam and air-conditioning supply" in the column "Activity" of Table A;
- (b) by replacing Table B by the following:

**"Table B Reference units<sup>1</sup>**

<b>Sector of activity of the establishment</b>	<b>Type of activity</b>	<b>Reference unit</b>
Aluminum	Baked cathode production	Metric tonne of baked cathodes
Aluminum	Aluminum production	Metric tonne of liquid aluminum (leaving potroom)
Aluminum	Baked anode production	Metric tonne of baked anodes
Aluminum	Aluminum hydroxide production and secondary activities	Metric tonne of aluminum hydrate expressed as $Al_2O_3$ equivalent measured at the precipitation stage
Aluminum	Calcinated coke production	Metric tonne of calcinated coke
Other <sup>2</sup>	Beer production	Hectolitre of beer
Other <sup>2</sup>	Alcohol production	Kilolitre of alcohol
Other <sup>2</sup>	Graphite electrode manufacturing	Metric tonne of graphite electrodes
Other <sup>2</sup>	Gypsum panel manufacturing	Cubic metre of gypsum panel
Other <sup>2</sup>	Sugar production	Metric tonne of sugar
Other <sup>2</sup>	Glass container manufacturing	Metric tonne of glass
Other <sup>2</sup>	Steam production (for sale to a third person)	Metric tonne of steam

Other <sup>2</sup>	Production of semi-conductors and other electronic components	Square metre of silicon substrate associated with deep reactive ion etching  Square metre of silicon substrate associated with an etching process other than deep reactive ion etching  Square metre of silicon substrate associated with plasma enhanced chemical vapor deposition
Other <sup>2</sup>	Carbon dioxide production	Metric tonne of carbon dioxide
Lime	Lime production	Metric tonne of calcic lime and metric tonne of calcic lime kiln dust sold  Metric tonne of dolomitic lime and metric tonne of dolomitic lime kiln dust sold
Chemical	Ethanol production	Kilolitre of ethanol
Chemical	Tire production	Metric tonne of tires
Chemical	Fabrication of rigid foamed insulation	Board foot of rigid insulation
Chemical	Production of titanium dioxide (Ti O <sub>2</sub> )	Metric tonne of titanium pigment equivalent (raw material)
Chemical	Production of linear alkylbenzene (LAB)	Metric tonne of LAB
Chemical	Production of catalyzer	Metric tonne of catalyzer (including additives)
Chemical	Production of hydrogen	Metric tonne of hydrogen
Chemical	Production of purified terephthalic acid (PTA)	Metric tonne of PTA

Chemical	Production of paraxylene	Metric tonne of xylene and toluene  Metric tonne of steam sold to a third person
Chemical	Production of sodium silicate	Metric tonne of sodium silicate
Chemical	Production of sulphur (refinery gas)	Metric tonne of sulphur
Cement	Cement production	Metric tonne of clinker and metric tonne of mineral additives (gypsum and limestone) added to the clinker produced
Electricity	Electricity production	Megawatt-hour (MWH)
Electricity	Acquisition of electricity produced outside Québec for the consumption of the enterprise or for sale in Québec	Megawatt-hour (MWH)
Electricity	Steam production (except steam produced by cogeneration)	Metric tonne of steam
Metallurgy	Steel production (steelworks)	Metric tonne of steel (slabs, pellets or ingots)
Metallurgy	Wrought steel production	Metric tonne of wrought steel
Metallurgy	Steel pellet or slab rolling	Metric tonne of rolled steel
Metallurgy	Copper anode production	Metric tonne of copper anodes  Metric tonne of recycled secondary materials
Metallurgy	Iron ore concentrate pellet reduction	Metric tonne of iron ore concentrate pellets
Metallurgy	Copper cathode production	Metric tonne of copper cathodes
Metallurgy	Ferrosilicon production	Metric tonne of ferrosilicon ( 50% and 75% concentration)
Metallurgy	Lead production	Metric tonne of lead

Metallurgy	Metal powder manufacturing	Metric tonne of metal powder
Metallurgy	Titanium dioxide (Ti O <sub>2</sub> ) slag manufacturing	Metric tonne of Ti O <sub>2</sub> slag
Metallurgy	Silicon metal production	Metric tonne of silicon metal
Metallurgy	Zinc production	Metric tonne of iron load Metric tonne of cathodic zinc
Mining and pelletization	Pellet production	Metric tonne of flux pellets Metric tonne of standard pellets Metric tonne of low silica flux pellets Metric tonne of direct reduction pellets Metric tonne of blast furnace pellets Metric ton of intermediate pellets
Mining and pelletization	Iron concentrate production	Metric tonne of iron concentrate
Mining and pelletization	Nickel concentrate production	Metric tonne of nickel produced
Pulp and paper	Pulp and paper production	Metric tonne of various air-dried saleable products
Pulp and paper	Production of wood-fibre based products	Metric tonne of various air-dried saleable products

Pulp and paper	Production of pulp and paper wood-fibre based products	Metric tonne of various air-dried saleable products
Refining	Oil refining	Kilolitre of total crude oil refinery load

<sup>1</sup> An establishment pursuing a type of activity that is not listed in this table must use the reference unit declared in its emissions report under the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15).

<sup>2</sup> These reference units must be used when the type of activity is not exercised in another sector of activity specifically referred to in this Table.";

(2) in Part II:

(a) by replacing "GHG reported emissions" in paragraph 2 of Division A by "verified emissions";

(b) by inserting the following after the first paragraph of Division D:

"For the application of the calculation methods set out in this Part, the GHG emissions data used are

(1) for the years 2007 to 2011, the data for reported emissions, minus the emissions referred to in the second paragraph of section 6.6 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (c. Q-2, r. 15);

(2) for the years 2012 and following, the verified emissions.";

(c) in the second paragraph of Division D,

(i) by replacing "third paragraph" in the part preceding subparagraph 1 by "fourth paragraph";

(ii) by replacing subparagraphs 1 and 2 by the following:

- "(1) in the case of an establishment covered as of 2013 that is not considered on a sectoral basis and that possesses GHG emissions data for 2007-2010, using equations 1-1 and 2-1 to 2-9;
  - (1.1) in the case of an establishment covered as of 2013 that is not considered on a sectoral basis and that does not possess GHG emissions data for 2007-2010, using equations 1-1 and 4-1 to 4-8;
  - (2) in the case of an establishment covered as of 2013 that is considered on a sectoral basis and that possesses GHG emissions data for 2007-2010, using equations 1-1 and 3-1 to 3-10;
  - (2.1) in the case of an establishment covered as of 2013 that is considered on a sectoral basis and that does not possess GHG emissions data for 2007-2010, using equations 1-1, 5-1 and 5-2";
- (d) by replacing "aluminum hydroxide" in subparagraph 2 of the third paragraph of Division D by "alumina";
- (e) by adding the following after subparagraph 7 of the third paragraph of Division D:
- "(8) in the case of a copper foundry, using equations 6-12 and 6-13. ";
- (f) by replacing the heading of Subdivision 4 of Division D by the following:
- "4. Covered establishment as of 2013 that does not possess GHG emissions data for 2007-2010 and covered establishment after 2013 that is not considered on a sectoral basis";**
- (g) by inserting "**covered as of 2013 and without data for 2007-2010 or**" after "**establishment**" in the titles of equations 4-1 to 4-8 in Subdivision 4 of Division D;

- (h) by replacing "a covered establishment after 2013" in the definition of the factor "Idep<sub>j</sub>" in equation 4-1 and in equation 4-2 in Subdivision 4.1 of Division D by "an establishment";
- (i) by replacing the heading of Subdivision 5 of Division D by the following:
- "5. Covered establishment as of 2013 that does not possess GHG emissions data for 2007-2010 and covered establishment after 2013 that is considered on a sectoral basis";**
- (j) by inserting "**covered as of 2013 and without data for 2007-2010 or covered after 2013**" after "**establishment**" in the titles of equations 5-1 and 5-2 in Subdivision 5 of Division D;
- (k) by replacing "a covered establishment after 2013" in the definition of the factor "Idep<sub>j</sub>" in equation 5-1 and in equation 5-2 in Subdivision 4.1 of Division D by "an establishment";
- (l) by replacing Subdivision 6.2 of Division D by the following:

**"6.2. Establishment producing alumina from bauxite**

**Equation 6-2 Calculation of the total quantity of GHG emission units allocated without charge for an establishment producing alumina from bauxite for 2013 to 2020**

$$A_i = 0.40 \times P_{Ri}$$

Where:

A<sub>i</sub> = Total quantity of GHG emission units allocated without charge for an establishment producing alumina from bauxite for year *i*;

i = Each year included in the period 2013-2020;



0.40 = Intensity target of GHG emissions attributable to the production of alumina from bauxite for 2013 to 2020, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of aluminum hydrate (Al<sub>2</sub>O<sub>3</sub> × 3 H<sub>2</sub>O) expressed as alumina (Al<sub>2</sub>O<sub>3</sub>) equivalent, 1 metric tonne of aluminum hydrate in alumina equivalent corresponding to 0.6536 metric tonnes aluminum hydrate;

P<sub>Ri</sub> = Total quantity of aluminum hydrate expressed as alumina (Al<sub>2</sub>O<sub>3</sub>) equivalent produced at the establishment in year *i*, in metric tonnes.";

(m) by replacing Subdivision 6.7 of Division D by the following:

**"6.7. Enterprise that acquires, for consumption of the enterprise or for sale in Québec, power generated in another Canadian province or territory or in a US state where a system covering electricity production in particular has been established by an entity that is not a partner entity**

**Equation 6-11 Calculation of the total GHG emission units allocated free of charge to an enterprise that acquires, for consumption of the enterprise or for sale in Québec, power generated in another Canadian province or territory or in a US state where a system covering electricity production in particular has been established by an entity that is not a partner entity**

$$A_i = \frac{P_i^{Non-WCI}}{P_i^{WCI}} \times E_i^{Non-WCI}$$

Where:

$A_i$  = Number of emission units allocated free of charge for year  $i$ ;

$P_i^{\text{Non-WCI}}$  = Average sale price of emission allowances at an auction held during year  $i$  by other Canadian provinces or territories or by US states where a system covering electricity production in particular has been established by an entity that is not a partner entity, in US dollars;

$P_i^{\text{WCI}}$  = Average sale price of emission allowances at an auction held during year  $i$  by other Canadian provinces or territories or by US states where a system covering electricity production in particular has been established by a partner entity, in US dollars;

$E_i^{\text{Non-WCI}}$  = Annual GHG emissions for year  $i$  relating to the production of electricity acquired from a Canadian province or territory or from a US state where producers are subject to a system established by an entity that is not a partner entity, in metric tonnes CO<sub>2</sub> equivalent.

## 6.8. Copper foundry

The total quantity of GHG emission units allocated free of charge to a copper foundry is calculated using equation 6-12 for years 2013 and 2014 and using equation 6-13 for years 2015 to 2020:

### Equation 6-12 Calculation of the total quantity of GHG emission units allocated free of charge to a copper foundry for years 2013 and 2014

$$A_i = (I2013_{cu} \times P_{R_{cu,i}}) + (I2013_{RSM} \times P_{R_{RSM,i}}) + A_{recycl,i}$$

Where:

$A_i$  = Total quantity of GHG emission units allocated free of charge for the production of copper anodes at the establishment for year  $i$ ;

$i$  = Each year included in the first compliance period, namely 2013 and 2014;

$I2013_{cu}$  = Intensity target of GHG emissions attributable to the production of copper anodes at the establishment for years 2013 and 2014, calculated using equation 2-2, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of copper anodes;

$P_{Ri,cu}$  = Total quantity of copper anodes produced by the establishment during year  $i$ , in metric tonnes of copper anodes;

$I2013_{RSM}$  = Intensity target for GHG emissions attributable to the treatment of gas from the recycling of secondary materials at the establishment for 2013 and 2014, calculated using equation 2-2, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of recycled secondary materials;

$P_{R,RSM,i}$  = Total quantity of secondary materials recycled at the establishment in year  $i$ , in metric tonnes of recycled secondary materials;

$A_{recycl,i}$  = GHG emissions attributable to the carbon content of recycled secondary materials introduced into the process materials for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

**Equation 6-13 Calculation of the total quantity of GHG emission units allocated free of charge to a copper foundry for years 2015 to 2020**

$$A_i = \left[ \left( \frac{(6-x) I2013_{cu} + x I2020_{cu}}{6} \right) \times P_{R,cu,i} \right] + \left[ \left( \frac{(6-x) I2013_{RSM} + x I2020_{RSM}}{6} \right) \times P_{R,RSM,i} \right] + A_{recycl,i}$$

Where:

$A_i$  = Total quantity of GHG emission units allocated free of charge for the production of copper anodes at the establishment for year  $i$ ;

$i$  = Each year included in the second and third compliance periods, namely 2015, 2016, 2017, 2018, 2019 and 2020;

6 = Six years in the linear regression, namely 2015, 2016, 2017, 2018, 2019 and 2020;

$x = (i - 2015) + 1$ ;

$I_{2013_{cu}}$  = Intensity target of GHG emissions attributable to the production of copper anodes at the establishment for years 2013 and 2014, calculated using equation 2-2, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of copper anodes;

$I_{2020_{cu}}$  = Intensity target of GHG emissions attributable to the production of copper anodes, calculated using equation 2-8, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of copper anodes;

$P_{Ri,cu,i}$  = Total quantity of copper anodes produced by the establishment during year  $i$ , in metric tonnes of copper anodes;

$I_{2013_{RSM}}$  = Intensity target for GHG emissions attributable to gas from the recycling of secondary materials at the establishment for 2013 and 2014, calculated using equation 2-2, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of recycled secondary materials;

$I_{2020_{RSM}}$  = Intensity target for GHG emissions attributable to the treatment of gas from the recycling of secondary materials, calculated using equation 2-8, in metric tonnes CO<sub>2</sub> per metric tonne of recycled secondary materials;

$P_{R_{RSM},i}$  = Total quantity of secondary materials recycled at the establishment in year  $i$ , in metric tonnes of recycled secondary materials;

$A_{recycl,i}$  = GHG emissions attributable to the carbon content of recycled secondary materials introduced in the process materials for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent.

For the application of equations 6-12 and 6-13, recycled secondary materials used in a process at a copper foundry are deemed to be all materials used in the process other than fuel, ore, reducing agents, materials used for slag purification, carbonated reactants and carbon electrodes."

**52.** The following is added after Appendix C:

## **"APPENDIX D**

(ss. 70.1 to 70.22)

### **Offset credit protocols**

For the purposes of these protocols,

- (1) "standard conditions" means a temperature of 20°C and pressure of 101.325 kPa;
- (2) "SSR" means GHG sources, sinks and reservoirs on the project site.

## **PROTOCOL 1**

### **COVERED MANURE STORAGE FACILITIES - CH<sub>4</sub> DESTRUCTION**

#### **Part I**

##### **1. Projects covered**

This offset credit protocol covers any project designed to reduce GHG emissions by destroying the CH<sub>4</sub> captured from the manure storage facility of an agricultural operation in Québec raising one of the species of livestock listed in the tables in Part II.

The project must involve the installation of a manure storage facility cover and a CH<sub>4</sub> destruction device.

The project must capture and destroy CH<sub>4</sub> that, before the project, was emitted to the atmosphere. The CH<sub>4</sub> must be destroyed on the site of the agricultural operation using a flare or any other device.

For the purposes of this protocol, "manure" means livestock waste with liquid manure management within the meaning of the Agricultural Operations Regulation (chapter Q-2, r. 26).

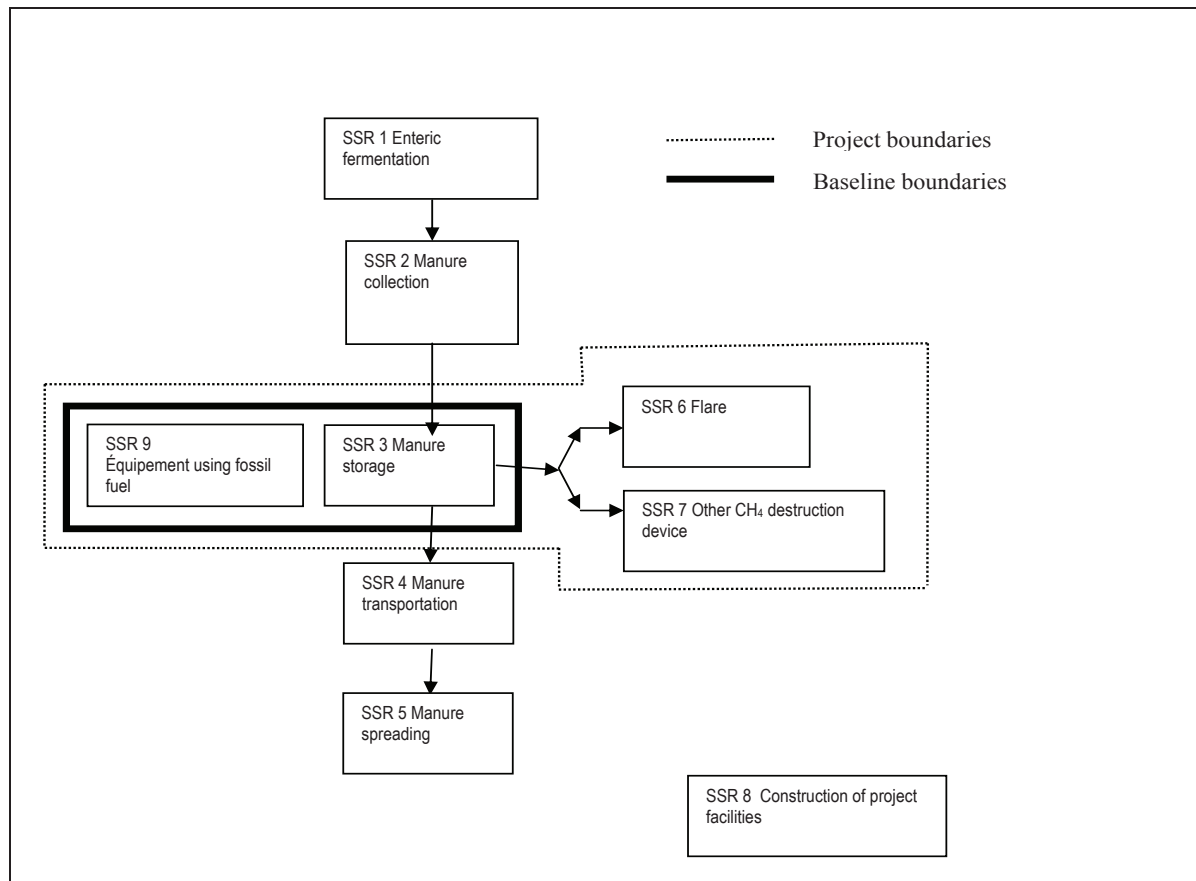
**2. Location**

The project must be carried out within the borders of the province of Québec.

**3. Flow chart for the reduction project process**

The process flow chart in Figure 3.1 and the table in Figure 3.2 show all the SSRs that must be taken into account by the promoter when calculating the GHG emission reductions attributable to the project.

**Figure 3.1. Flowchart for the reduction project process and baseline scenario and project boundaries**



**Figure 3.2. Reduction project SSRs**

SSR #	Description	GHG	Relevant to project baseline scenario (B) and/or Project (P)	Included or Excluded
1	Enteric fermentation	CH <sub>4</sub>	B, P	Excluded
2	Manure collection	CH <sub>4</sub> CO <sub>2</sub> N <sub>2</sub> O	B, P	Excluded Excluded Excluded

3	Manure storage	CH <sub>4</sub> CO <sub>2</sub>	B, P	Included Excluded
4	Manure transportation	CH <sub>4</sub> CO <sub>2</sub> N <sub>2</sub> O	B, P	Excluded Excluded Excluded
5	Manure spreading	CH <sub>4</sub> CO <sub>2</sub> N <sub>2</sub> O	B, P	Excluded Excluded Excluded
6	Flare	CH <sub>4</sub> CO <sub>2</sub> N <sub>2</sub> O	P	Included Excluded Included
7	Other CH <sub>4</sub> destruction device	CH <sub>4</sub> CO <sub>2</sub> N <sub>2</sub> O	P	Included Excluded Included
8	Construction of project facilities	CH <sub>4</sub> CO <sub>2</sub> N <sub>2</sub> O	P	Excluded Excluded Excluded
9	Equipment using fossil fuel	CH <sub>4</sub> CO <sub>2</sub> N <sub>2</sub> O	B, P	Included Included Included

#### 4. Calculation method for the GHG emission reductions attributable to the project

The promoter must calculate the quantity of GHG emission reductions attributable to the project using equation 1:

##### Equation 1

$$ER = GHG_{project} - \Delta GHG_{fossil}$$

Where:

ER = Reductions in GHG emissions attributable to the project during the reporting period, in metric tonnes CO<sub>2</sub> equivalent;

GHG<sub>project</sub> = Gross reduction in GHG emissions from the project during the reporting period, calculated using equation 2, in metric tonnes CO<sub>2</sub> equivalent;



$\Delta\text{GHG}_{\text{fossil}}$  = Differential between GHG emissions in the baseline scenario and GHG emissions for the project attributable to the fossil fuels consumed in the operation of equipment within the project SSRs, during the reporting period, calculated using equation 9, in metric tonnes CO<sub>2</sub> equivalent.

#### 4.1. Calculation method for gross GHG emission reductions

The promoter must calculate the quantity of gross GHG emission reductions attributable to the project using equations 2 to 8:

##### Equation 2

$$\text{GHG}_{\text{project}} = \text{GHG}_{\text{dest flare}} - \text{GHG}_{\text{combustion flare}} + \text{GHG}_{\text{dest other}}$$

Where:

$\text{GHG}_{\text{project}}$  = Gross reduction in GHG attributable to the project during the reporting period, in metric tonnes CO<sub>2</sub> equivalent;

$\text{GHG}_{\text{dest flare}}$  = Lesser of the CH<sub>4</sub> emissions destroyed at flare during the project reporting period and 90% of the emissions from an uncovered manure storage facility, calculated using equation 3, in metric tonnes CO<sub>2</sub> equivalent;

$\text{GHG}_{\text{combustion flare}}$  = CH<sub>4</sub> and N<sub>2</sub>O emissions attributable to combustion of captured gas at flare during the project reporting period, calculated using equation 6, in metric tonnes CO<sub>2</sub> equivalent;

$\text{GHG}_{\text{dest other}}$  = Lesser of the CH<sub>4</sub> emissions destroyed by a destruction device other than a flare during the project reporting period and 90% of the emissions from an uncovered manure storage facility, calculated using equation 7, in metric tonnes CO<sub>2</sub> equivalent;

**Equation 3**

$$\text{GHG}_{\text{dest flare}} = \text{Min} \left[ \text{GHG}_{\text{flare}} ; \text{GHG}_{\text{EF}} \right]$$

Where:

$\text{GHG}_{\text{dest flare}}$  = Lesser of the CH<sub>4</sub> emissions destroyed at flare during the project reporting period and 90% of the emissions from an uncovered manure storage facility, in metric tonnes CO<sub>2</sub> equivalent;

Min = Lesser of the 2 elements calculated;

$\text{GHG}_{\text{flare}}$  = CH<sub>4</sub> emissions destroyed at flare during the project reporting period, calculated using equation 4, in metric tonnes CO<sub>2</sub> equivalent;

$\text{GHG}_{\text{EF}}$  = 90% of emissions from an uncovered manure storage facility, calculated using equation 5, in metric tonnes CO<sub>2</sub> equivalent;

**Equation 4**

$$\text{GHG}_{\text{flare}} = \sum_{j=1}^n \left[ (Q_{\text{gas cov}} \times \text{EFF}_{\text{flare}}) \times C_{\text{CH}_4} \right]_j \times 0.667 \times 21 \times 0.001$$

Where:

$\text{GHG}_{\text{flare}}$  = CH<sub>4</sub> emissions destroyed at flare during the project reporting period, in metric tonnes CO<sub>2</sub> equivalent;

n = Number of days on which gas is produced during the project reporting period;

j = Day on which gas is produced at the manure storage facility;

$Q_{\text{gas cov}}$  = Quantity of gas available for burning on day *j* measured at the capture system before delivery to the flare, in cubic metres at standard conditions;

$EFF_{\text{flare}}$  = Flare burning efficiency rate, namely:

- for an open flare, a rate of 0.96 when the flare is operated in accordance with the method General control device and work practice requirements in Part 60.18 of Title 40 of the Code of Federal Regulation published by the U.S. Environmental Protection Agency (USEPA), or a rate of 0.5 in other cases;
- for an enclosed flare, a rate of 0.98 when the gas retention time in the stack is at least 0.3 seconds, or a rate of 0.9 in other cases;

$C_{\text{CH}_4}$  = Average  $\text{CH}_4$  content in the gas burned on day  $j$ , determined in accordance with Part III, in cubic metres of  $\text{CH}_4$  per cubic metre of gas;

0.667 = Density of  $\text{CH}_4$ , in kilograms per cubic metre at standard conditions;

21 = Global Warming Potential factor of  $\text{CH}_4$ , in kilograms of  $\text{CO}_2$  equivalent per kilogram of  $\text{CH}_4$ ;

0.001 = Conversion factor, kilograms to metric tonnes;

### Equation 5

$$GHG_{EF} = \sum_{i=1}^n (Nb_i \times EF_i) \times 21 \times 0.001 \times 0.9$$

Where:

$GHG_{EF}$  = 90% of the emissions from a non-covered manure storage facility, in metric tonnes  $\text{CO}_2$  equivalent;

$n$  = Number of categories of livestock;

$i$  = Category of livestock listed in the tables in Part II;

$Nb_i$  = Population of category of livestock  $i$  during the project reporting period, in head of livestock;

$EF_i$  = CH<sub>4</sub> emission factor for category of livestock  $i$ , specified in the tables in Part II, in kilograms of CH<sub>4</sub> per head per year;

21 = Global Warming Potential factor of CH<sub>4</sub>, in kilograms of CO<sub>2</sub> equivalent per kilogram of CH<sub>4</sub>;

0.001 = Conversion factor, kilograms to metric tonnes;

0.9 = 90%;

### Equation 6

$$GHG_{\text{combustion flare}} = \sum_{j=1}^n [Q_{\text{gas cov}} \times EFF_{\text{flare}} \times C_{\text{CH}_4}]_j \times [(0.49 \times 21) + (0.049 \times 310)] \times 0.000001$$

Where:

$GHG_{\text{combustion flare}}$  = CH<sub>4</sub> and N<sub>2</sub>O emissions attributable to the flare combustion of captured gas during the project reporting period, in metric tonnes CO<sub>2</sub> equivalent;

$n$  = Number of days on which gas is produced during the project reporting period;

$j$  = Day on which gas is produced at the manure storage facility vent;

$Q_{\text{gas cov}}$  = Quantity of gas available for burning on day  $j$  measured at the capture system before delivery to the flare, in cubic metres at standard conditions;

$EFF_{\text{flare}}$  = Flare burning efficiency rate, namely:

- for an open flare, a rate of 0.96 when the flare is operated in accordance with the method General control device and work practice requirements in Part 60.18 of Title 40 of the Code of Federal Regulation published by the U.S. Environmental Protection Agency (USEPA) or a rate of 0.5 in other cases;

- for an enclosed flare, a rate of 0.98 when the gas retention time in the stack is at least 0.3 seconds, or a rate of 0.9 in other cases;
- $C_{CH_4}$  = Average  $CH_4$  content in the gas burned on day  $j$ , determined in accordance with Part III, in cubic metres of  $CH_4$  per cubic metre of gas;
- 0.49 =  $CH_4$  emission factor attributable to flare burning, in grams of  $CH_4$  per cubic metre of gas burned;
- 21 = Global Warming Potential factor of  $CH_4$ , in kilograms of  $CO_2$  equivalent per kilogram of  $CH_4$ ;
- 0.049 =  $N_2O$  emission factor attributable to flare burning, in grams of  $N_2O$  per cubic metre of gas burned;
- 310 = Global Warming Potential factor of  $N_2O$ , in grams of  $CO_2$  equivalent per gram of  $N_2O$ ;
- 0.000001 = Conversion factor, grams to metric tonnes;

### Equation 7

$$GHG_{dest\ other} = Min [GHG_{other} ; GHG_{EF}]$$

Where:

$GHG_{dest\ other}$  = Lesser of  $CH_4$  emissions destroyed by a destruction device other than a flare during the project reporting period and 90% of emissions from an uncovered manure storage facility, in metric tonnes  $CO_2$  equivalent;

Min = Lesser of the 2 elements calculated;

$GHG_{other}$  =  $CH_4$  emissions destroyed by the destruction device other than a flare during the project reporting period, calculated using equation 8, in metric tonnes  $CO_2$  equivalent;

$GHG_{EF}$  = 90% of the emissions from a non-covered manure storage facility, calculated using equation 5, in metric tonnes  $CO_2$  equivalent;

**Equation 8**

$$GHG_{other} = Q_{gas\ cov} \times \left\{ \left[ (C_{CH_4} - C_{dest-CH_4}) \times 0.667 \times 21 \right] - \left[ C_{dest-N_2O} \times 1.84 \times 310 \right] \right\} \times 0.001$$

Where:

$GHG_{other}$  = CH<sub>4</sub> emissions destroyed by the destruction device other than a flare during the reporting period, in metric tonnes CO<sub>2</sub> equivalent;

$Q_{gas\ cov}$  = Quantity of gas available for destruction during the project reporting period, measured at the capture system prior to destruction, in cubic metres at standard conditions;

$C_{CH_4}$  = Average CH<sub>4</sub> content in the gas before entering the destruction device, during the reporting period, determined in accordance with Part III, in cubic metres of CH<sub>4</sub> per cubic metre of gas;

$C_{dest-CH_4}$  = Average CH<sub>4</sub> content in the gas leaving the destruction device during the project reporting period, determined in accordance with the method in Part V, in cubic metres of CH<sub>4</sub> per cubic metre of gas;

0.667 = Density of CH<sub>4</sub>, in kilograms per cubic metre at standard conditions;

21 = Global Warming Potential factor of CH<sub>4</sub>, in kilograms CO<sub>2</sub> equivalent per kilogram of CH<sub>4</sub>;

$C_{dest-N_2O}$  = Average annual content N<sub>2</sub>O in the gas leaving the destruction device during the project reporting period, determined in accordance with the method in Part V, in cubic metres of N<sub>2</sub>O per cubic metre of gas;

1.84 = Density of N<sub>2</sub>O, in kilograms per cubic metre at standard conditions;

310 = Global Warming Potential factor of N<sub>2</sub>O, in kilograms CO<sub>2</sub> equivalent per kilogram of CH<sub>4</sub>;

0.001 = Conversion factor, kilograms to metric tonnes.

#### 4.2. Calculation method for GHG emissions attributable to fossil fuels

The promoter must calculate, using equation 9, the differential between the GHG emissions for the baseline scenario and the GHG emissions for the project attributable to fossil fuels using equation 9.

If the GHG emissions for the project are above the GHG emissions for the baseline scenario, the latter are subtracted from the reductions in accordance with equation 1. In other cases, the factor " $\Delta\text{GHG}_{\text{fossil}}$ " for equation 1 is 0.

##### Equation 9

$$\Delta\text{GHG}_{\text{fossil}} = \sum_{j=1}^m \left[ (C_{\text{project}} - C_{\text{SF}})_j \times ((F_{\text{CO}_2} \times 0.001) + (F_{\text{CH}_4} \times 0.000001 \times 21) + (F_{\text{N}_2\text{O}} \times 0.000001 \times 310))_j \right]$$

Where:

$\Delta\text{GHG}_{\text{fossil}}$  = Differential between the GHG emissions for the baseline scenario and the GHG emissions for the project attributable to fossil fuels during the project reporting period, in metric tonnes CO<sub>2</sub> equivalent;

m = Number of fossil fuels;

j = Fossil fuel;

$C_{\text{project}}$  = Quantity of fossil fuel *j* consumed in the operation of equipment within the project SSRs during the reporting period, expressed

- in kilograms, in the case of fuels whose quantity is expressed as a mass;
- in cubic metres at standard conditions, in the case of fuels whose quantity is expressed as a volume of gas;
- in litres, in the case of fuels whose quantity is expressed as a volume of liquid;

- $C_{SF}$  = Quantity of fossil fuel  $j$  consumed in the operation of equipment within the SSRs included in the baseline scenario during the project reporting period, expressed
- in kilograms, in the case of fuels whose quantity is expressed as a mass;
  - in cubic metres at standard conditions, in the case of fuels whose quantity is expressed as a volume of gas;
  - in litres, in the case of fuels whose quantity is expressed as a volume of liquid;
- $F_{CO_2}$  =  $CO_2$  emission factor for fuel  $j$  specified in tables 1-3 to 1-8 of QC.1.7 in Schedule A.2 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15), expressed
- in kilograms of  $CO_2$  per kilogram, in the case of fuels whose quantity is expressed as a mass;
  - in kilograms of  $CO_2$  per cubic metre at standard conditions, in the case of fuels whose quantity is expressed as a volume of gas;
  - in kilograms of  $CO_2$  per litre, in the case of fuels whose quantity is expressed as a volume of liquid;
- 0.001 = Conversion factor, kilograms to metric tonnes;
- $F_{CH_4}$  =  $CH_4$  emission factor for fuel  $j$  specified in tables 1-3 to 1-8 of QC.1.7 in Schedule A.2 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere, expressed
- in grams of  $CH_4$  per kilogram, in the case of fuels whose quantity is expressed as a mass;



- in grams of CH<sub>4</sub> per cubic metre at standard conditions, in the case of fuels whose quantity is expressed as a volume of gas;
- in grams of CH<sub>4</sub> per litre, in the case of fuels whose quantity is expressed as a volume of liquid;

0.000001 = Conversion factor, grams to metric tonnes;

21 = Global Warming Potential factor of CH<sub>4</sub>, in grams CO<sub>2</sub> equivalent per gram of CH<sub>4</sub>;

F<sub>N<sub>2</sub>O</sub> = N<sub>2</sub>O emission factor for fuel *j* specified in tables 1-3 to 1-8 of QC.1.7 in Schedule A.2 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere, expressed

- in grams of N<sub>2</sub>O per kilogram, in the case of fuels whose quantity is expressed as a mass;
- in grams of N<sub>2</sub>O per cubic metre at standard conditions, in the case of fuels whose quantity is expressed as a volume of gas;
- in grams of N<sub>2</sub>O per litre, in the case of fuels whose quantity is expressed as a volume of liquid;

310 = Global Warming Potential factor of N<sub>2</sub>O, in grams CO<sub>2</sub> equivalent per gram of N<sub>2</sub>O.

## **5. Data management and project surveillance**

### **5.1. Data collection**

The project promoter is responsible for collecting the information required for project monitoring.

The promoter must show that the data collected at the agricultural operation are actual and properly represent production during the period covered by each project report. The promoter must also keep a livestock raising register for the agricultural operation.

## 5.2. Surveillance plan

The promoter must establish a surveillance plan to measure and monitor project parameters in accordance with Figure 5.1:

**Figure 5.1. Project surveillance plan**

Parameter	Factor used in the equations	Unit of measurement	Method	Frequency of measurement
Average annual population of each category of livestock	Nb	Head	Livestock raising register	At each project reporting period
Outdoor temperature	N/A	Degree Kelvin	As measured, or according to Environment Canada	Daily average
Quantity of gas available for destruction during the project reporting period	$Q_{\text{gas cov}}$	Cubic metre	Flow meter	At each project reporting period (sum of daily readings)
CH <sub>4</sub> content between the manure storage facility and the destruction device	$C_{\text{CH}_4}$	Cubic metre of CH <sub>4</sub> per cubic metre of gas at standard conditions	Sample and analysis	Quarterly, in accordance with Part III
CH <sub>4</sub> content leaving the destruction device	$C_{\text{dest-CH}_4}$	Cubic metre of CH <sub>4</sub> per cubic metre of gas at standard conditions	Sample and analysis	Quarterly, in accordance with Part V
N <sub>2</sub> O content leaving the destruction device	$C_{\text{dest-N}_2\text{O}}$	Cubic metre of N <sub>2</sub> O per cubic metre of gas at standard conditions	Sample and analysis	Quarterly, in accordance with Part V

Quantity of fossil fuel used to operate equipment within the project SSRs during the project reporting period	C <sub>project</sub>	Kilogram (solid) Cubic metre (gas) Litres (liquid)	Purchase invoices	At each project reporting period
Quantity of fossil fuel used to operate equipment within the project SSRs for the baseline scenario, during the project reporting period	C <sub>SF</sub>	Kilogram (solid) Cubic metre (gas) Litre (liquid)	Purchase invoices	At each project reporting period

The promoter is responsible for operating the project and monitoring project performance. The promoter must use the CH<sub>4</sub> destruction device and the measurement instruments in accordance with the manufacturer's specifications. The promoter must, in particular, use measurement instruments to measure directly

- (1) the flow of gas before being delivered to the destruction device, continuously, recorded every 15 minutes or totalized and recorded at least daily, adjusted for temperature and pressure; and
- (2) the CH<sub>4</sub> content of the gas, determined in accordance with the applicable method in Part III or V.

The promoter must monitor and document the use of the destruction device at least once per day to ensure the destruction of the CH<sub>4</sub>. A flare must be equipped with a monitoring device, such as a thermocouple, at its output that certifies correct operation. GHG emission reductions will not be taken into account for the issue of offset credits for periods during which the destruction device is not operating.

When a destruction device or an operation monitoring device, such as a thermocouple on a flare, is not operating, all the CH<sub>4</sub> measured as being delivered to the destruction device must be considered as being emitted to the atmosphere during the period of non-operation. The destruction efficiency of the device must be considered to be zero.

When a destruction device other than a flare is used, a gas sample must be taken at the input to the device in accordance with the method in Part III to determine its CH<sub>4</sub> content, and a sample must be taken at the output of the device in accordance with the method in Part V to determine its CH<sub>4</sub> and N<sub>2</sub>O content.

### **5.3. CH<sub>4</sub> and N<sub>2</sub>O measurement instruments**

The promoter must ensure that all gas flow meters and analyzers are

- (1) cleaned and inspected on a quarterly basis, except from December to March;
- (2) not more than 2 months before the project reporting period end date, checked for calibration accuracy by a qualified and independent person, using a portable instrument or manufacturer's specifications, and ensure that the percentage drift is recorded; and
- (3) calibrated by the manufacturer, or by a third person certified for that purpose by the manufacturer, according to the manufacturer's specifications or every 5 years, whichever is more frequent.

When a check on a piece of equipment reveals accuracy outside a  $\pm 5\%$  threshold,

- (1) the piece of equipment must be calibrated by the manufacturer, or by a third person certified for that purpose by the manufacturer; and
- (2) all the data from the meters and analyzers must be scaled according to the following procedure:
  - (a) the data must be adjusted for the entire period from the last calibration that confirmed accuracy within the  $\pm 5\%$  threshold until such time as the flow meter and analyzer is correctly calibrated; and
  - (b) the project promoter must estimate the GHG emission reductions using the lesser of the measured flow values without correction and the measured flow values adjusted based on the greatest calibration drift recorded.

The last calibration confirming accuracy within the  $\pm 5\%$  threshold must not have taken place more than 2 months before the end date for the project reporting period.

If a portable instrument is used, such as a handheld CH<sub>4</sub> analyzer, it must be calibrated at least annually by the manufacturer or by an ISO 17025 accredited laboratory.

#### **5.4. Data management**

The data must be of sufficient quality to meet the calculation requirements and be confirmed by the livestock raising registers of the agricultural operation during the verification.

The project promoter must establish written procedures for each task involving measurements, indicating the person responsible, the frequency and time of the measurements, and the place where the registers are kept.

In addition, the registers must be

- (1) legible, dated and revised if needed;
- (2) kept in good condition; and
- (3) kept in a place that is easily accessible for the duration of the project.

#### **5.5. Missing data – replacement methods**

In situations where data on gas flow rates or CH<sub>4</sub> or N<sub>2</sub>O content are missing, the promoter must apply the data replacement methods set out in Part VI. Missing data on gas flow rates may be replaced only when a continuous analyzer is used to measure CH<sub>4</sub> and N<sub>2</sub>O content. When CH<sub>4</sub> and N<sub>2</sub>O content is measured by sampling, no missing data is permissible.

**Part II****Emission factors for the management of manure from livestock****Table 1. CH<sub>4</sub> emission factors for the management of manure from dairy and non-dairy cattle**

<b>Category</b>	<b>CH<sub>4</sub> emission factor Kilograms of CH<sub>4</sub> / head / year</b>
Dairy cow	27.6
Dairy heifer	19.1
Bull	3.5
Slaughter cow	3.3
Slaughter heifer	2.6
Steer	1.6
Backgrounding cattle	1.8
Dairy calf or dairy heifer calf	1.5

**Table 2. CH<sub>4</sub> emission factors for the management of manure from other categories of livestock**

<b>Category</b>	<b>CH<sub>4</sub> emission factor Kilograms of CH<sub>4</sub> / head / year</b>
Piglet	1.66
Hog	6.48
Sow	7.71
Boar	6.40

**Part III****Determination of the CH<sub>4</sub> content of gas available for burning measured at the capture system before delivery to the flare or other destruction device**

When the project is not equipped with a continuous CH<sub>4</sub> analyzer, the promoter must sample the gas sent to the destruction device when the device is in operation during the 4 following periods each year:

Sample 1: April – May  
Sample 2: June - July  
Sample 3: August - September  
Sample 4: October - November

To be representative, each sampling must measure concentration, gas flow rate and air temperature during 8 hours, continuously or over several shorter periods. Enough data must be collected to establish a graph of CH<sub>4</sub> content as a function of temperature.

The graph will be used to determine CH<sub>4</sub> content on days when the gas is not sampled, when the average temperature is known.

The promoter must

- (1) sample the gases, measure the gas flow rate and measure the ambient temperature;
- (2) produce a graph showing CH<sub>4</sub> content as a function of temperature;
- (3) determine the average ambient temperature for a given day;
- (4) using the graph, determine CH<sub>4</sub> content as a function of temperature for each operating period of the destruction device; and
- (5) complete the monitoring grid in Part IV.





**Equation 10**

$$C_{dest-CH_4} = \frac{\sum_{i=1}^n C_{S_{CH_4,i}}}{n}$$

Where:

$C_{dest-CH_4}$  = Average  $CH_4$  content of gas leaving the destruction device during the project reporting period, in cubic metres of  $CH_4$  per cubic metre of gas at standard conditions;

$n$  = Number of samples;

$i$  = Sample;

$C_{S_{CH_4,i}}$  =  $CH_4$  content of sample  $i$ , measured in the gas leaving the destruction device, in cubic metres of  $CH_4$  per cubic metre of gas at standard conditions;

**Equation 11**

$$C_{dest-N_2O} = \frac{\sum_{i=1}^n C_{S_{N_2O,i}}}{n}$$

Where:

$C_{dest-N_2O}$  = Average  $N_2O$  content of gas leaving the destruction system during the project reporting period, in cubic metres of  $N_2O$  per cubic metre of gas at standard conditions;

$n$  = Number of samples;

$i$  = Sample ;

$C_{S_{N_2O,i}}$  =  $N_2O$  content of sample  $i$ , measured in the gas leaving the destruction system, in cubic metres of  $N_2O$  per cubic metre of gas at standard conditions.

## Part VI

### Missing data – replacement methods

The replacement methods below may be used only

- (1) for CH<sub>4</sub> or N<sub>2</sub>O content or gas flow rate parameters;
- (2) for data gaps on gas flow rates that are discrete, non-chronic and due to unforeseen circumstances;
- (3) when the proper functioning of the destruction device can be shown by reading the thermocouple at the flare or other device;
- (4) when data on gas flow rate only, or CH<sub>4</sub> content only, are missing;
- (5) to replace data on gas flow rates when a continuous analyzer is used to measure CH<sub>4</sub> and N<sub>2</sub>O content and when it is shown that CH<sub>4</sub> and N<sub>2</sub>O content was consistent with normal operations for the time when the data are missing; and
- (6) to replace data on CH<sub>4</sub> and N<sub>2</sub>O content when it is shown that the gas flow rate was consistent with normal operations for the time when the data are missing.

No offset credit may be issued for periods when the replacement methods cannot be used.

Missing data period	Replacement method
Less than 6 hours	Use the average of the 4 hours immediately before and following the missing data period
6 to less than 24 hours	Use the 90% lower or upper confidence limit of the 24 hours prior to and after the missing data period, whichever results in greater conservativeness
1 to 7 days	Use the 95% lower or upper confidence limit of the 72 hours prior to and after the missing data period, whichever results in greater conservativeness
More than 7 days	No data may be replaced and no reduction may be credited

## **PROTOCOL 2 LANDFILL SITES - CH<sub>4</sub> DESTRUCTION**

### **Part I**

#### **1. Projects covered**

This offset credit protocol covers any project designed to reduce GHG emissions by destroying the CH<sub>4</sub> captured in a landfill site in Québec.

The project must involve the use of an eligible device to destroy CH<sub>4</sub> captured at a landfill site that meets the following conditions at the time of registration:

- (1) at the time of registration and for the entire duration of the project, if the site is in operation, it receives less than 50,000 metric tonnes of residual materials annually and has a capacity of less than 1.5 million cubic metres;
- (2) at the time of registration, in every case, the site has less than 450,000 metric tonnes of residual materials in place, or the CH<sub>4</sub> captured from the LFG has a heat capacity of less than 3 GJ/h.

Eligible destruction devices are enclosed flares, open flares, combustion engines, boilers and turbines.

The project must capture and destroy CH<sub>4</sub> that, before the project, was emitted to the atmosphere. The CH<sub>4</sub> may be destroyed on the landfill site or transported and destroyed off-site.

For the purposes of this protocol,

- (1) "landfill gas" (LFG) means any gas resulting from the decomposition of residual materials disposed of at a landfill site;
- (2) "landfill site" means a place where residual materials is permanently disposed of above or below ground.

#### **1.1. Landfill site in operation at the time of registration**

When the site has over 100,000 metric tonnes of residual materials in place or receives over 10,000 metric tonnes of residual materials annually, the promoter must include an assessment of the CH<sub>4</sub> emitted by the landfill site in the project plan.

In the case referred to in the first paragraph, when the quantity of CH<sub>4</sub> emitted is equal to or greater than 1,000 metric tonnes of CH<sub>4</sub> per year, the project is eligible for the issue of offset credits for a period of not more than 5 years following registration of the project.

### **1.2. Landfill site that is closed at the time of registration**

In the case of a landfill site that is closed at the time of registration,

- (1) if the site opened or was extended between 1998 and 2005 inclusively, it must have a maximum capacity of less than 3,000,000 cubic metres;
- (2) if the site opened or was extended between 2006 and 2008 inclusively, it must receive less than 50,000 tonnes of residual materials annually and have a maximum capacity of less than 1,500,000 cubic metres; and
- (3) if the site opened in 2009 or a subsequent year, the conditions for landfill sites in operation apply.

## **2. Location**

The project must be carried out within the borders of the province of Québec.

### **3. Calculation of CH<sub>4</sub> heat capacity and quantity of CH<sub>4</sub> emitted by the landfill site**

When a site has over 450,000 tonnes of residual materials in place, the promoter must assess the heat capacity of the CH<sub>4</sub> captured, in gigajoules per hour, using the following method:

- (1) by calculating the quantity of CH<sub>4</sub> emitted each hour;
- (2) by determining the quantity of CH<sub>4</sub> captured each hour by multiplying the quantity of CH<sub>4</sub> emitted each hour by 0.75;
- (3) by determining the heat capacity by multiplying the quantity of CH<sub>4</sub> captured each hour by the high heat value of the LFG of the portion of the CH<sub>4</sub> set out in table 1.1 of QC.1.7 in Schedule A.2 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15).

The promoter must assess the quantity of CH<sub>4</sub> emitted by the landfill site pursuant to Division 3 using the following method:

- (1) by determining the quantity of CH<sub>4</sub> generated using the Landgem software of the U.S. Environmental Protection Agency (USEPA), available at <http://www.epa.gov/tncatc1/products.html#software>;
- (2) by determining the quantity of residual materials disposed of annually using the data available since the opening of the landfill site;
- (3) by using, for the parameters "k" and "Lo" of the software referred to in paragraph 1, the most recent parameters from the national inventory report on GHG emissions prepared by Environment Canada;
- (4) by using a percentage of 50% as the percentage of CH<sub>4</sub> in LFG;
- (5) by using a value of 0.667 kg per cubic metre at standard conditions as the density of CH<sub>4</sub>.

#### **4. Additionality**

For the purposes of subparagraph *b* of paragraph 6 of section 70.3 of this Regulation, the project is considered to go beyond current practice when it meets the conditions in Divisions 1 to 3.

#### **5. Flow chart for the reduction project process**

The reduction project process flowchart in Figure 5.1 and the table in Figure 5.2 show all the SSRs that must be taken into account by the promoter when calculating the GHG emission reductions attributable to the project.

All the SSRs within the dotted line must be counted for the purposes of this protocol.

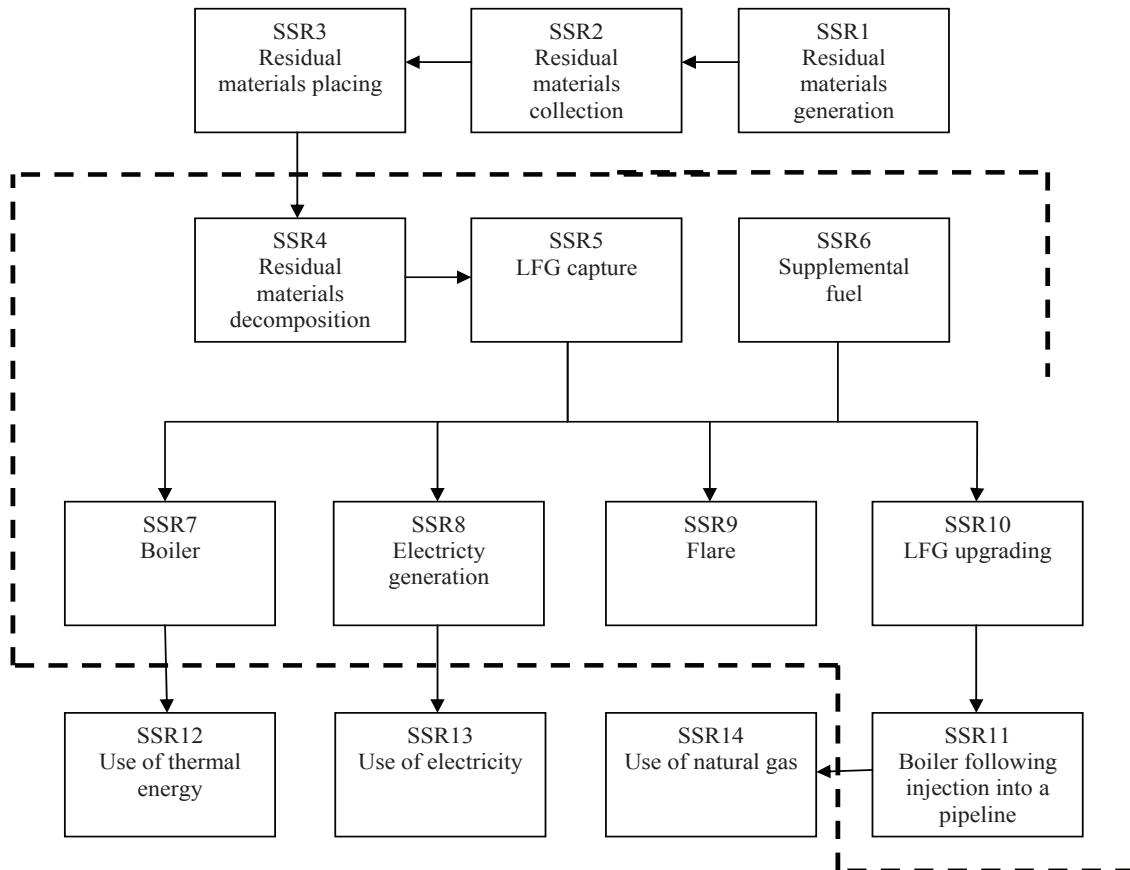
**Figure 5.1. Flow chart for the reduction project process**

Figure 5.2. Reduction project SSRs

SSR #	Description	GHG	Relevant to project baseline scenario (B) and/or Project (P)	Included or Excluded
1	Residual materials generation	N/A	B, P	Excluded
2	Residual materials collection	CO <sub>2</sub>	B, P	Excluded
		CH <sub>4</sub>		Excluded
		N <sub>2</sub> O		Excluded
3	Residual materials placing activities	CO <sub>2</sub>	B, P	Excluded
		CH <sub>4</sub>		Excluded
		N <sub>2</sub> O		Excluded
4	Decomposition of residual materials in landfill	CO <sub>2</sub>	B, P	Excluded
		CH <sub>4</sub>		Included
5	LFG capture system	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>		Excluded
		N <sub>2</sub> O		Excluded
6	Supplemental fuel	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Excluded
7	LFG boiler destruction	CO <sub>2</sub>	P	Excluded
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Excluded
8	Electricity generation from LFG (combustion engine, turbine, fuel cell)	CO <sub>2</sub>	P	Excluded
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Excluded
9	LFG flare destruction	CO <sub>2</sub>	P	Excluded
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Excluded
10	LFG upgrading	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>		Excluded
		N <sub>2</sub> O		Excluded
11	Boiler following injection into a pipeline	CO <sub>2</sub>	P	Excluded
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Excluded

12	Avoided emissions from use of landfill gas project-generated thermal energy to replace energy from a fossil fuel	CO <sub>2</sub>	P	Excluded
13	Avoided emissions from use of project-generated electricity to replace energy from a fossil fuel	CO <sub>2</sub>	P	Excluded
14	Avoided emissions from use of natural gas from upgraded LFG to replace energy from a fossil fuel	CO <sub>2</sub>	P	Excluded

## 6. Calculation method for the GHG emission reductions attributable to the project

The promoter must calculate GHG emission reductions attributable to the project using equation 1:

### Equation 1

$$ER = BE - PE$$

Where:

ER = GHG emission reductions attributable to the project during the project reporting period, in metric tonnes CO<sub>2</sub> equivalent;

BE = Baseline scenario emissions during the project reporting period, calculated using equation 3, in metric tonnes CO<sub>2</sub> equivalent;

PE = Project emissions during the project reporting period, calculated using equation 7, in metric tonnes CO<sub>2</sub> equivalent.

When the flow meter does not correct for the temperature and pressure of the LFG at standard conditions, the promoter must measure LFG pressure and temperature separately and correct the flow values using equation 2. The promoter must use the corrected flow values in all the equations of this protocol.



**Equation 2**

$$LFG_{i,t} = LFG_{uncorrected} \times \frac{293.15}{T} \times \frac{P}{101.325}$$

Where:

$LFG_{i,t}$  = Corrected volume of LFG sent to destruction device  $i$  in time interval  $t$ , in cubic metres at standard conditions;

$i$  = Destruction device;

$t$  = Time interval shown in the table in Figure 7.1 for which  $CH_4$  flow and content measurements are aggregated;

$LFG_{uncorrected}$  = Uncorrected volume of LFG captured for the given time interval, in actual cubic metres;

$T$  = Measured temperature of LFG for the given time period, in Kelvin ( $^{\circ}C + 273.15$ );

$P$  = Measured pressure of the LFG for the given time interval, in kilopascals.

**6.1. Calculation method for GHG emissions in the baseline scenario**

The promoter must calculate GHG emissions in the baseline scenario using equations 3 to 6.

For that purpose, the promoter must

- (1) for landfill sites with a geomembrane covering the entire landfill area, use a  $CH_4$  oxidation rate of zero (0%). In this case, the promoter must show in the project plan that the landfill site has a geomembrane that meets the requirements of the Regulation respecting the landfilling and incineration of residual materials (chapter Q-2, r. 19); and
- (2) for all other landfill sites, use a  $CH_4$  oxidation factor of 10%.

**Equation 3**

$$BE = (CH_4Dest_{PR}) \times 21 \times (1 - OX) \times (1 - DF)$$

Where:

BE = Baseline scenario emissions during the project reporting period, in metric tonnes CO<sub>2</sub> equivalent;

CH<sub>4</sub>Dest<sub>PR</sub> = Total CH<sub>4</sub> destroyed by all LFG destruction devices during the project reporting period, calculated using equation 4, in metric tonnes of CH<sub>4</sub>;

21 = Global Warming Potential factor of CH<sub>4</sub>, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of CH<sub>4</sub>;

OX = Factor for the oxidation of CH<sub>4</sub> by soil bacteria, namely a factor of 0 for landfill sites with a geomembrane covering the entire landfill area, or a factor of 0.10 in other cases;

DF = Discount factor to account for uncertainties associated with the monitoring equipment for CH<sub>4</sub> content in the LFG, namely a factor of 0 when the CH<sub>4</sub> content in the LFG is measured continuously, and 0.1 in other cases, with measurements made at least weekly;

**Equation 4**

$$CH_4Dest_{PR} = \sum_{i=1}^n (CH_4Dest_i) \times (0.667 \times 0.001)$$

Where:

CH<sub>4</sub>Dest<sub>PR</sub> = Total quantity of CH<sub>4</sub> destroyed by all LFG destruction devices during the project reporting period, in metric tonnes of CH<sub>4</sub>;

n = Number of destruction devices;

i = Destruction device;

$CH_4Dest_i$  = Net quantity of  $CH_4$  destroyed by destruction device  $i$  during the project reporting period, calculated using equation 5, in cubic metres of  $CH_4$  at standard conditions;

0.667 = Density of  $CH_4$ , in kilograms of  $CH_4$  per cubic metre of  $CH_4$  at standard conditions;

0.001 = Conversion factor, kilograms to metric tonnes;

### Equation 5

$$CH_4Dest_i = Q_i \times DE_i$$

Where:

$CH_4Dest_i$  = Net quantity of  $CH_4$  destroyed by destruction device  $i$  during the project reporting period, in cubic metres of  $CH_4$  at standard conditions;

$Q_i$  = Total quantity de  $CH_4$  sent to destruction device  $i$  during the project reporting period, calculated using equation 6, in cubic metres of  $CH_4$  at standard conditions;

$DE_i$  = Default  $CH_4$  destruction efficiency of destruction device  $i$ , determined in accordance with Part II;

$I$  = Destruction device;

### Equation 6

$$Q_i = \sum_{t=1}^n [LFG_{i,t} \times PR_{CH_4,t}]$$

Where:

$Q_i$  = Total quantity de  $CH_4$  sent to destruction device  $i$  during the project reporting period, in cubic metres of  $CH_4$  at standard conditions;

- $n$  = Number of time intervals during the project reporting period;
- $t$  = Time interval shown in the table in Figure 7.1 for which LFG  $\text{CH}_4$  flow and content measurements are aggregated;
- $\text{LFG}_{i,t}$  = Corrected volume of LFG sent to destruction device  $i$ , in time interval  $t$ , in cubic metres at standard conditions;
- $\text{PR}_{\text{CH}_4,t}$  = Average  $\text{CH}_4$  fraction of the LFG in time interval  $t$ , in cubic metres of  $\text{CH}_4$  per cubic metre of LFG.

## 6.2. Calculation method for GHG project emissions

The promoter must calculate the GHG project emissions using equations 7 to 10:

### Equation 7

$$PE = FF_{\text{CO}_2} + EL_{\text{CO}_2} + NG_{\text{emissions}}$$

Where:

- $PE$  = Project emissions during the project reporting period, in metric tonnes  $\text{CO}_2$  equivalent;
- $FF_{\text{CO}_2}$  = Total  $\text{CO}_2$  emissions attributable to the destruction of fossil fuels during the project reporting period, calculated using equation 8, in metric tonnes  $\text{CO}_2$  equivalent;
- $EL_{\text{CO}_2}$  = Total  $\text{CO}_2$  emissions attributable to the consumption of electricity during the project reporting period, calculated using equation 9, in metric tonnes  $\text{CO}_2$  equivalent;
- $NG_{\text{emissions}}$  = Total quantity of  $\text{CH}_4$  and  $\text{CO}_2$  emissions attributable to supplemental natural gas during the project reporting period, calculated using equation 10, in metric tonnes  $\text{CO}_2$  equivalent;

**Equation 8**

$$FF_{CO_2} = \frac{\sum_{j=1}^n (FF_{PR,j} \times EF_{CF,j})}{1,000}$$

Where:

$FF_{CO_2}$  = Total CO<sub>2</sub> emissions attributable to the destruction of fossil fuels during the project reporting period, in metric tonnes CO<sub>2</sub> equivalent;

$n$  = Number of types of fossil fuel;

$j$  = Type of fossil fuel;

$FF_{PR,j}$  = Annual quantity of fossil fuel  $j$  consumed in the operation of equipment within the SSRs in the baseline scenario, expressed

- in kilograms, in the case of fuels whose quantity is expressed as a mass;
- in cubic metres at standard conditions, in the case of fuels whose quantity is expressed as a volume of gas;
- in litres, in the case of fuels whose quantity is expressed as a volume of liquid;

$EF_{CF,j}$  = CO<sub>2</sub> emission factor for fuel  $j$  specified in Tables 1-3 to 1-8 of QC.1.7 in Schedule A.2 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15), expressed

- in kilograms of CO<sub>2</sub> per kilogram, in the case of fuels whose quantity is expressed as a mass;

- in kilograms of CO<sub>2</sub> per cubic metre at standard conditions, in the case of fuels whose quantity is expressed as a volume of gas;
- in kilograms of CO<sub>2</sub> per litre, in the case of fuels whose quantity is expressed as a volume of liquid;

1,000 = Conversion factor, metric tonnes to kilograms;

### Equation 9

$$EL_{CO_2} = \frac{EL_{PR} \times EL_{EL}}{1,000}$$

Where:

EL<sub>CO<sub>2</sub></sub> = Total CO<sub>2</sub> emissions attributable to the consumption of electricity during the project reporting period, in metric tonnes CO<sub>2</sub> equivalent;

EL<sub>PR</sub> = Total electricity consumed by the project LFG capture and destruction system during the project reporting period, in megawatt-hours;

EF<sub>EL</sub> = CO<sub>2</sub> emission factor for the consumption of electricity from Québec, according to the most recent National Inventory Report: Greenhouse Gas Sources and Sinks in Canada, Part 3, published by Environment Canada, in kilograms of CO<sub>2</sub> per megawatt-hour;

1,000 = Conversion factor, metric tonnes to kilograms;

### Equation 10

$$NG_{emissions} = \sum_{i=1}^n \left[ NG_i \times NG_{CH_4} \times 0.667 \times 0.001 \times \left[ ((1 - DE_i) \times 21) + \left( DE_i \times \frac{12}{16} \times \frac{44}{12} \right) \right] \right]$$

Where:

$NG_{\text{emissions}}$  = Total  $CH_4$  and  $CO_2$  emissions attributable to supplemental natural gas during the project reporting period, in metric tonnes  $CO_2$  equivalent;

$n$  = Number of destruction devices;

$i$  = Destruction device;

$NG_i$  = Total quantity of supplemental natural gas sent to destruction device  $i$  during the project reporting period, in cubic metres at standard conditions;

$NG_{CH_4}$  = Average  $CH_4$  fraction of the supplemental natural gas, according to the supplier's specifications, in cubic metres of  $CH_4$  at standard conditions per cubic metre of natural gas at standard conditions;

0.667 = Density of  $CH_4$ , in kilograms of  $CH_4$  per cubic metre of  $CH_4$  at standard conditions;

0.001 = Conversion factor, kilograms to metric tonnes;

$DE_i$  = Default  $CH_4$  destruction efficiency of destruction device  $i$ , determined in accordance with Part II;

21 = Global Warming Potential factor of  $CH_4$ , in kilograms  $CO_2$  equivalent per kilogram of  $CH_4$ ;

12/16 = Molecular mass ratio,  $CO_2$  to carbon;

44/12 = Molecular mass ratio,  $CH_4$  to carbon.

## **7. Project surveillance**

### **7.1. Data collection**

The promoter is responsible for collecting the information required for project monitoring.

The promoter must show that the data collected are actual and that rigorous supervision and record-keeping procedures are applied at the project site.

## 7.2. Surveillance plan

The promoter must establish a monitoring plan to measure and monitor project parameters in accordance with 7.1:

**Figure 7.1. Project surveillance plan**

Parameter	Factor used in equations	Unit of measurement	Method	Frequency of measurement
Capacity and annual residual material tonnage	N/A	Metric tonne	Calculated	Annual or at each project reporting period, in accordance with the second paragraph of section 1
Operating status of destruction devices	N/A	Degree Celsius or other, in accordance with this Division 7.2	Measured for each destruction device	Hourly
Corrected volume of LFG sent to destruction device $i$ , in time interval $t$	$LFG_{i,t}$	Cubic metre at standard conditions	Measured and calculated	Continuous and recorded at least every 15 minutes or totalized and recorded at least daily and adjusted for temperature and pressure
Uncorrected volume of LFG captured for the given interval	$LFG_{uncorrected}$	Cubic metre	Measured	Only when flow data are not adjusted at standard conditions
Discount factor to account for uncertainties associated with the monitoring equipment for $CH_4$ content in the LFG	DF	0 when the $CH_4$ content in the LFG is continuously monitored, or 0.1 in other cases		At each project reporting period



Total quantity of CH <sub>4</sub> sent to destruction device <i>i</i> during the project reporting period	Q <sub>i</sub>	Cubic metre of CH <sub>4</sub> at standard conditions	Calculated	Daily when the CH <sub>4</sub> is continuously monitored, or weekly if the CH <sub>4</sub> is monitored weekly
Time interval for which LFG CH <sub>4</sub> flow and content measurements are aggregated.	t	Week, day, hour or minute	Projects with a continuous CH <sub>4</sub> concentration monitoring system may use the interval used by their data acquisition system, provided it is not more than 1 day for the continuous monitoring of CH <sub>4</sub> content and 1 week for the weekly monitoring of CH <sub>4</sub> content	Continuous, daily or weekly
Average CH <sub>4</sub> fraction of the LFG in time interval <i>t</i>	PR <sub>CH<sub>4</sub>,t</sub>	Cubic metre of CH <sub>4</sub> at standard conditions per cubic metre of LFG at standard conditions	Measured continuously or by portable analyzer	Continuous or weekly
Total fossil fuels consumed by the capture and destruction system during the project reporting period, by type of fuel <i>j</i>	FF <sub>PR,j</sub>	Kilogram (solid)  Cubic metre at standard conditions (gas)  Litre (liquid)	Calculated using fossil fuel purchasing register	At each project reporting period

Total electricity consumed by the LFG capture and destruction system during the project reporting period	EL <sub>PR</sub>	Megawatt-hour	Measured by on-site meter or based on electricity purchasing register	At each project reporting period
Total quantity of supplemental natural gas sent to the destruction device during the project reporting period	NG <sub>i</sub>	Cubic metre at standard conditions	Measured before being sent to the destruction device	Continuous
Average CH <sub>4</sub> fraction of the supplemental natural gas, according to the supplier's specifications	NG <sub>CH4</sub>	Cubic metre of CH <sub>4</sub> at standard conditions per cubic metre of natural gas at standard conditions	Based on purchasing register	At each project reporting period
LFG temperature	T	°C	Measured	Continuous
LFG pressure	P	kPa	Measured	Continuous

The surveillance plan must

- (1) specify the methods used to collect and record the data required for all the relevant parameters in the table in Figure 7.1;
- (2) specify
  - (a) the frequency of data acquisition;

- (b) the frequency of instrument cleaning, inspection and calibration activities, and of the verification of instrument calibration accuracy; and
  - (c) the role of the person responsible for each monitoring activity, as well as the quality assurance and quality control measures taken to ensure that data acquisition and instrument calibration are carried out consistently and with precision; and
- (3) contain a detailed diagram of the LFG capture and destruction system, including the placement of all measurement instrument and equipment that affect included SSRs.

The promoter is responsible for carrying out and monitoring project performance. The promoter must use the LFG destruction device and the measurement instruments in accordance with the manufacturer's specifications. The promoter must, in particular, use measurement instruments to measure directly

- (1) the flow of LFG before being delivered to the destruction device, continuously, recorded every 15 minutes or totalized and recorded at least daily, adjusted for temperature and pressure; and
- (2) the CH<sub>4</sub> content of the LFG sent to each destruction device, continuously, recorded every 15 minutes and totalized as an average at least daily. The CH<sub>4</sub> content may also be determined by daily to weekly measurements using a calibrated portable analyzer and applying a 10% discount to the total quantity of CH<sub>4</sub> captured and eliminated, calculated using equation 4.

Despite the third paragraph, in the case of projects carried out between 1 January 2007 and 31 December 2012, during that period the flow of LFG referred to in subparagraph 1 this paragraph may have been recorded every 60 minutes and the CH<sub>4</sub> content of the LFG referred to in subparagraph 2 of this paragraph may have been recorded every 60 minutes.

When temperature and pressure must be measured to correct flow values at standard conditions, the parameters must be measured continuously.

The operating status of the LFG destruction device must be monitored and recorded at least hourly.

GHG emission reductions will not be taken into account for the issue of offset credits for periods during which the destruction device or the monitoring device for the operation of the destruction device is not operating.

The operating status of flares is established by thermocouple readings above 260°C.

For all other destruction devices, the promoter must show in the project plan that a monitoring device has been installed to verify the operation of each destruction device. The promoter must also show in each project report that the monitoring device has operated correctly.

### **7.3. Measurement instruments**

The promoter must ensure that all LFG flow meters and CH<sub>4</sub> analyzers are

- (1) cleaned and inspected as specified in the project's monitoring plan and at the minimum cleaning and inspection frequency specified by the manufacturer, with all cleaning and inspection activities documented by landfill site personnel;
- (2) not more than 2 months before or after the project reporting period end date, either
  - (a) checked for calibration accuracy by a qualified and independent person, using a portable instrument, such as a pito tube, or manufacturer's specifications, and ensure that the percentage drift is recorded; or
  - (b) calibrated by the manufacturer, or by a third person certified for that purpose by the manufacturer; and
- (3) calibrated by the manufacturer, or by a third person certified for that purpose by the manufacturer, according to the manufacturer's specifications or every 5 years, whichever is more frequent.

A calibration certificate or a verification report on calibration accuracy must be produced and included in the project report. The verification provided for in section 70.16 of this Regulation must include confirmation that the person is qualified to verify calibration accuracy.

Flow meter calibrations must be documented to show that the meter was calibrated to a range of flow rates corresponding to the flow rates expected at the landfill site.

CH<sub>4</sub> analyzer calibrations must be documented to show that the calibration was carried out to a range of temperature and pressure conditions corresponding to the range of conditions measured at the landfill site.

The verification of flow meter and analyzer calibration accuracy must show that the instrument provides a reading of volumetric flow or CH<sub>4</sub> content that is within a +/-5% accuracy threshold.

When a verification of the calibration accuracy of a device shows a shift outside the +/- 5% accuracy threshold,

- (1) the device must be calibrated by the manufacturer, or by a third person certified for that purpose by the manufacturer; and
- (2) for the entire period from the last calibration that confirmed accuracy within the  $\pm 5\%$  threshold until such time as the piece of equipment is correctly calibrated, all the data from the piece of equipment must be corrected according to the following procedure:
  - (a) when the calibration indicates an under-reporting of flow rates or CH<sub>4</sub> content, the promoter must use the measured values without correction;
  - (b) when the calibration indicates an over-reporting of flow rates or CH<sub>4</sub> content, the promoter must be adjusted based on the greatest calibration drift recorded at the time of calibration.

The last calibration confirming accuracy within the  $\pm 5\%$  threshold must not have taken place more than 2 months before the end date for the project reporting period.

If the promoter uses a portable CH<sub>4</sub> analyzer, it must be maintained and calibrated according to the manufacturer's specifications, and calibrated at least annually by the manufacturer, by a laboratory certified by the manufacturer, or by an ISO 17025 accredited laboratory. The portable analyzer also must be calibrated to a known sample gas prior to each use.

No offset credit may be issued for a project reporting period when the calibration or verification of the calibration accuracy of the required instruments has not been correctly carried out and documented.

#### **7.4. Data management**

Information on data procedures and data monitoring must be managed in a way that guarantees the integrity, exhaustiveness, accuracy and validity of the data.

The promoter must keep the following documents and information:

- (1) the information required under the monitoring plan;
- (2) information on each flow meter, CH<sub>4</sub> analyzer and destruction device used, including type, model number, serial number and manufacturer's maintenance and calibration procedures;
- (3) for a portable analyzer, the date, time and place where measurements are taken and, for each measurement, the CH<sub>4</sub> content in the LFG;
- (4) the calibration date, time and results for CH<sub>4</sub> analyzers and flow meters, and the corrective measures applied if a piece of equipment fails to meet the requirements of this Regulation;
- (5) the maintenance records for capture, destruction and monitoring systems;
- (6) operating records showing the quantity of residual material disposed of.

#### **7.5. Missing data – replacement methods**

In situations where data on flow rates or CH<sub>4</sub> content are missing, the promoter must apply the data replacement methods set out in Part III.

## Part II

### Destruction efficiencies for destruction devices

The promoter must use the destruction efficiency shown in Table 1 for the project destruction device.

**Table 1. Default destruction efficiencies for destruction devices**

<b>Destruction device</b>	<b>Efficiency</b>
Open flare	0.96
Enclosed flare	0.995
Internal combustion engine	0.936
Boiler	0.98
Microturbine or large gas turbine	0.995
Boiler following upgrade and injection into a pipeline	0.96

## Part III

### Missing data – replacement methods

The replacement methods below may be used only

- (1) for CH<sub>4</sub> content or LFG flow rate parameters;
- (2) for missing data on gas flow rates that are discrete, non-chronic and due to unforeseen circumstances;
- (3) when the proper functioning of the destruction device can be shown by thermocouple readings at the flare or other device;
- (4) when data on LFG flow rate only, or CH<sub>4</sub> content only, are missing;
- (5) to replace data on LFG flow rates when a continuous analyzer is used to measure CH<sub>4</sub> content and when it is shown that CH<sub>4</sub> content was consistent with normal operations for the time when the data are missing; and

- (6) to replace data on CH<sub>4</sub> content when it is shown that the LFG flow rate was consistent with normal operations for the time when the data are missing.

No offset credit may be issued for periods when the replacement methods cannot be used.

<b>Missing data period</b>	<b>Replacement method</b>
Less than 6 hours	Use the average of the 4 hours immediately before and following the missing data period
6 to less than 24 hours	Use the 90% upper or lower confidence limit of the 24 hours prior to and after the missing data period, whichever results in greater conservativeness
1 to 7 days	Use the 95% upper or lower confidence limit of the 72 hours prior to and after the missing data period, whichever results in greater conservativeness
More than 7 days	No data may be replaced and no reduction may be credited

**PROTOCOL 3  
DESTRUCTION OF OZONE DEPLETING SUBSTANCES  
CONTAINED IN INSULATING FOAM REMOVED FROM  
REFRIGERATION AND FREEZER APPLIANCES**

**Part I**

For the purposes of this protocol,

- (1) "container" means an air-tight, waterproof unit used for storing or transporting ODS without leakage or escape of ODS into the environment;
- (2) "CFC": chlorofluorocarbons;
- (3) "HCFC": hydrochlorofluorocarbons;
- (4) "ODS": ozone depleting substances of the following types:
  - (a) CFC-11;
  - (b) CFC-12;
  - (c) HCFC-22;
  - (d) HCFC-141b.



## **1. Projects covered**

### **1.1 Eligible ODS**

This offset credit protocol covers any project designed to destroy the ODS contained in insulating foam removed from freezing storage and refrigeration appliances in Canada.

The project targets all the activities engaged in by a promoter to destroy the ODS contained in insulating foam removed from freezing storage and refrigeration appliances in an authorized destruction facility.

### **1.2. Duration**

A project may cover a maximum period of 5 years provided that, during each year following registration,

- (1) the extraction and destruction locations and methods are the same;
- (2) the types of appliances from which ODS are extracted are the same; and
- (3) the project is continuous over the entire period, in other words at least one destruction occurs each year and a project report is submitted.

In other cases, the ODS must be destroyed within 12 months from the project start date. A new project registration application must be made for any ODS destruction activity occurring after that period.

## **2. Project plan**

In addition to the information required under section 70.5 of this Regulation, the project plan must include the following information:

- (1) the name and contact information of the facility removing foam or extracting ODS, of the destruction facility and, where applicable, of the enterprise that carries out such activities;
- (2) the name and contact information of any technical consultants;

- (3) a list of all the points of origin of each type of ODS destroyed under the project, namely the first place where the appliances with ODS-containing foam are stored, by Canadian province or territory;
- (4) a description of the methods used to remove foam from the appliances, extract ODS from the foam and destroy the ODS;
- (5) an estimate of the quantity of foam and ODS recovered, by type of ODS, in metric tonnes.

### **3. Location**

The ODS contained in the foam must be destroyed in a facility located in Canada or the United States. Foam, ODS and appliances recovered outside Canada are not eligible for the issue of offset credits under this protocol.

### **4. Additionality**

For the purposes of subparagraph *b* of paragraph 6 of section 70.3 of this Regulation, the project is considered to go beyond current practice if it meets the conditions in Divisions 1 to 3.

### **5. Extraction and destruction**

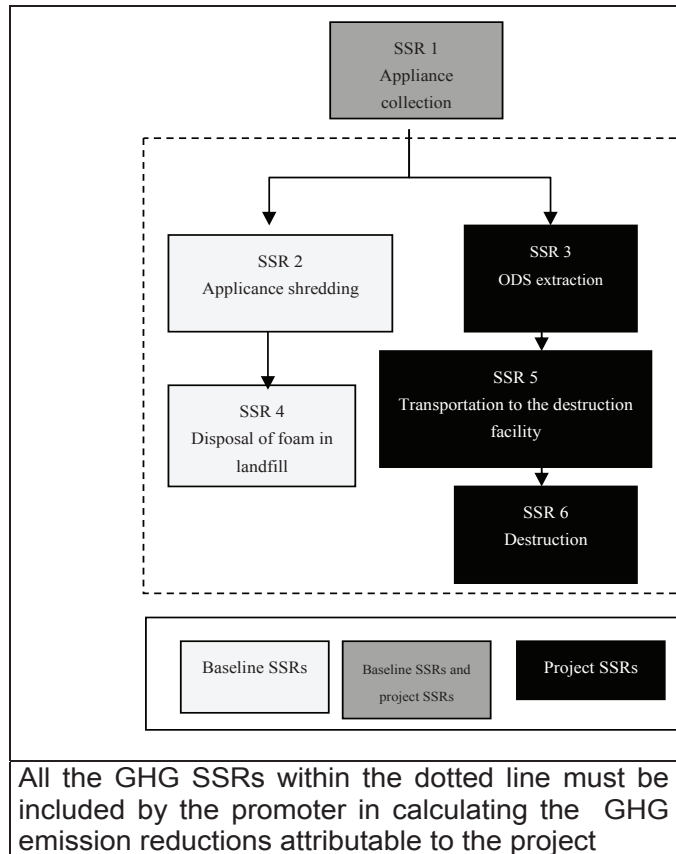
ODS must be extracted and destroyed as follows:

- (1) the ODS must be extracted in concentrated form using a negative pressure process;
- (2) the ODS must be collected, stored and transported in hermetically sealed containers;
- (3) the ODS must be destroyed in concentrated form in an ODS destruction facility referred to in Division 10 of this protocol.

### **6. SSRs within the reduction project boundary**

Figures 6.1 and 6.2 show the SSRs that must be taken into account by the promoter when calculating the GHG emission reductions attributable to the project.

**Figure 6.1. Chart showing SSRs targeted in the calculation of GHG emissions under the baseline scenario and project scenario for the ODS contained in the foam**



**Figure 6.2. Reduction projects SSRs**

SSR #		Description	Type of emission	Relevant to project baseline scenario (B) and/or Project (P)	Included or excluded
1	Appliance collection	Fossil fuel emissions attributable to the collection and transportation of end-of-life appliances	CO <sub>2</sub>	B, P	Excluded
			CH <sub>4</sub>	B, P	Excluded
			N <sub>2</sub> O	B, P	Excluded
2	Appliance shredding	Emissions of ODS attributable to the shredding of appliances for materials recovery	ODS	B	Included
3	ODS Extraction	Emissions of ODS attributable to the removal of foam from appliances	ODS	P	Included
4	Disposal of foam in landfill	Emissions of ODS attributable to the disposal of foam at a landfill site	ODS	B	Included
		Emissions of ODS degradation products attributable to foam disposed of at a landfill site	HFC, HCFC	B	Excluded
		Fossil fuel emissions attributable to the transportation of shredded foam and disposal at a landfill site	CO <sub>2</sub>	B	Excluded
			CH <sub>4</sub>	B	Excluded
			N <sub>2</sub> O	B	Excluded
5	Transportation to the destruction facility	Emissions of fossil fuels fossil attributable to the transportation of ODS from the point of origin to the destruction facility	CO <sub>2</sub>	P	Included

6	Destruction of ODS	Emissions of ODS attributable to incomplete destruction at destruction facility	ODS	P	Included
		Emissions from the oxidation of carbon contained in the destroyed ODS	CO <sub>2</sub>	P	Included
		Fossil fuel emissions attributable to the destruction of ODS in a destruction facility	CO <sub>2</sub>	P	Included
			CH <sub>4</sub>	P	Excluded
			N <sub>2</sub> O	P	Excluded
		Indirect emissions attributable to the use of electricity	CO <sub>2</sub>	P	Included
			CH <sub>4</sub>	P	Excluded
			N <sub>2</sub> O	P	Excluded

### 7. Calculation method for the GHG emission reductions attributable to the project

The promoter must calculate the GHG emission reductions attributable to the project using equation 1:

#### Equation 1

$$ER = BE - PE$$

Where:

*ER* = GHG emission reductions attributable to the project during the project reporting period, in metric tonnes CO<sub>2</sub> equivalent;

*BE* = Emissions under the baseline scenario during the project reporting period, calculated using equation 2, in metric tonnes CO<sub>2</sub> equivalent;

*PE* = Project emissions during the project reporting period, calculated using equation 4, in metric tonnes CO<sub>2</sub> equivalent.

### 7.1. Calculation method for GHG emissions under the baseline scenario

The promoter must calculate GHG emissions under the baseline scenario from ODS-containing foam using equations 2 and 3:

#### Equation 2

$$BE = \sum_{i=1}^n [BA_{init,i} \times EF_i \times GWP_i]$$

Where:

$BE$  = Baseline emissions attributable to ODS-containing foam, in metric tonnes CO<sub>2</sub> equivalent;

$i$  = Type of ODS;

$n$  = Number of types of ODS;

$BA_{init,i}$  = Initial quantity of ODS of type  $i$  contained in foam prior to removal from appliances, calculated using equation 3, in metric tonnes of ODS;

$EF_i$  = GHG emission factor for ODS of type  $i$  contained in the foam, as indicated in the table in Figure 7.1;

$GWP_i$  = Global warming potential of ODS of type  $i$  as indicated in the table in Figure 7.2, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of ODS of type  $i$ ;

#### Equation 3

$$BA_{init,i} = BA_{final,i} + (BA_{final,i} \times \frac{[1-RE]}{RE})$$

Where:

$BA_{init,i}$  = Initial quantity of ODS of type  $i$  contained in foam prior to removal from appliances, in metric tonnes of ODS;

$BA_{final,i}$  = Total quantity of ODS of type  $i$  extracted and sent for destruction, determined in accordance with section 9.1, in metric tonnes of ODS;

RE = Recovery efficiency of the ODS extraction process, calculated in accordance with the method in Part II;

i = Type of ODS.

**Figure 7.1. Emission factor for each ODS contained in foam removed from appliances**

Type of ODS	Emission factor for each ODS contained in foam removed from appliances (EF <sub>i</sub> )
CFC-11	0.44
CFC-12	0.55
HCFC-22	0.75
HCFC-141b	0.50

**Figure 7.2. Global warming potential of ODS**

Type of ODS	Global warming potential (GWP)
CFC-11	4,750
CFC-12	10,900
HCFC-22	1,810
HCFC-141b	725

## 7.2. Calculation method for total GHG project emissions

The promoter must calculate total GHG project emissions using equations 4 to 6:

### Equation 4

$$PE = BA_{pr} + (TR + DEST)$$

Where:

PE = Total GHG project emissions during the project reporting period, in metric tonnes CO<sub>2</sub> equivalent;

$BA_{pr}$  = Total emissions attributable to the extraction of ODS contained in foam removed from appliances, calculated using equation 5, in metric tonnes CO<sub>2</sub> equivalent;

(TR + DEST) = GHG emissions attributable to ODS transportation and destruction, calculated using equation 6, in metric tonnes CO<sub>2</sub> equivalent;

### Equation 5

$$BA_{pr} = \sum_{i=1}^n [BA_{init,i} \times (1 - RE) \times GWP_i]$$

Where:

$BA_{pr}$  = Total emissions attributable to the extraction of ODS from foam removed from appliances, in metric tonnes CO<sub>2</sub> equivalent;

$n$  = Number of types of ODS;

$i$  = Type of ODS;

$BA_{init,i}$  = Initial quantity of ODS of type  $i$  contained in foam prior to removal from appliances, calculated using equation 3, in metric tonnes of ODS;

RE = Recovery efficiency associated with the ODS extraction process, determined for the project using the method in Part II;

$GWP_i$  = Global warming potential of ODS of type  $i$  as indicated in the table in Figure 7.2, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of SACO of type  $i$ ;

### Equation 6

$$(TR + DEST) = BA_{final} \times 7.5$$

Where:

(TR + DEST) = Emissions attributable to ODS transportation and destruction, in metric tonnes CO<sub>2</sub> equivalent;



$BA_{\text{final}}$  = Total quantity of ODS contained in the foam removed and sent for destruction, calculated using equation 10, in metric tonnes of ODS;

7.5 = Default emission factor for ODS transportation and destruction, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of SACO.

## **8. Data management and project surveillance**

### **8.1. Data management**

The promoter must record the following information in the register referred to in section 70.13, and include it in the project report referred to in the second paragraph of section 70.14:

- (1) information on the chain of traceability, from point of origin to point of destruction of the ODS;
- (2) information on the point of origin, namely the first place of storage for recovered appliances with ODS-containing foam, specifying
  - (a) the address of each place of storage where recovered appliances are transferred or aggregated;
  - (b) the name and contact information of each party involved in each stage of the project, and the quantity of materials, whether appliances, foam or ODS, transferred, sold or handled by each party; and
  - (c) the number of appliances recovered and, for each appliance, the type, size, storage capacity and, if available, serial number;
- (3) the serial number or identification number of the containers used for ODS storage and transportation;
- (4) any document identifying persons in possession of appliances, foam and ODS at each stage in the project, and showing the transfer of possession and ownership of the appliances, foam and ODS;

- (5) information on ODS extraction, specifying
  - (a) the number of appliances containing foam from which ODS has been extracted;
  - (b) the name and contact information of the facility where the ODS are extracted;
  - (c) the name and contact information of the facility where the appliances are recycled, if any; and
  - (d) processes, training, and quality assurance, quality control and extraction process management processes;
- (6) a certificate of destruction for all the ODS destroyed under the project, issued by the facility that destroyed the ODS, by destruction activity, specifying
  - (a) the name of the project promoter;
  - (b) the name and contact information of the destruction facilities;
  - (c) the name and signature of the person responsible for the destruction operations;
  - (d) the identification number on the certificate of destruction;
  - (e) the serial, tracking or identification number of all containers for which ODS destruction occurred;
  - (f) the weight and type of ODS destroyed for each container, including the weigh tickets generated in accordance with Division 9.1;
  - (g) the destruction start date and time; and
  - (h) the destruction end date and time;
- (7) the surveillance plan referred to in Division 8.2;
- (8) the certificate of sampling results issued by the laboratory in accordance with Division 9.1.

All the data referred to in subparagraph 2 of the first paragraph concerning the point of origin must be obtained at the time of recovery from the point of origin.

## 8.2. Surveillance plan

The promoter must establish a surveillance plan to measure and monitor project parameters in accordance with the table in Figure 8.1.

**Figure 8.1. Parameters for the surveillance of an ODS destruction project**

Parameter	Factor used in equations	Measurement unit	Method	Measurement frequency
Total quantity of ODS contained in foam prior to removal from appliances	$BA_{init}$	Metric tonne of ODS	Calculated	Each project reporting period
Initial quantity of ODS of type $i$ contained in foam from appliances prior to removal	$BA_{init,i}$	Metric tonne of ODS of type $i$	Calculated	Each project reporting period
Recovery efficiency associated with the ODS extraction process	RE	$0 \leq 1$	Calculated	Each project reporting period
Total quantity of foam removed prior to extraction of ODS	Foam <sub>rec</sub>	Metric tonne of foam	Measured and calculated	Each project reporting period
Total emissions attributable to the extraction of ODS from foam removed from appliances	$BA_{pr}$	Metric tonne, CO <sub>2</sub> equivalent	Calculated	Each project reporting period

Total quantity of ODS contained in the foam removed and sent for destruction	$BA_{\text{final}}$	Metric tonne of ODS	Calculated	Each project reporting period
Total quantity of ODS of type <i>i</i> extracted and sent for destruction under the project	$BA_{\text{final}, i}$	Metric tonne of ODS of type <i>i</i>	Calculated	Each project reporting period
Mass of each container filled with ODS contained in foam	N/A	Metric tonne	Measured	Each project reporting period
Mass of each empty container for projects to destroy ODS contained in foam	N/A	Metric tonne	Measured	Each project reporting period
Quantity of ODS contained in foam, in each container	N/A	Metric tonne	Calculated	Each project reporting period
Concentration of each type of ODS contained in foam, in each container	N/A	%	Measured	Each project reporting period
Quantity of each type of ODS contained in foam, in each container	N/A	Metric tonnes of ODS of type <i>i</i>	Calculated	Each project reporting period
Emissions attributable to the transportation and destruction of ODS contained in foam	(TR + DEST)	Metric tonne, CO <sub>2</sub> equivalent	Calculated	Each project reporting period

Concentration of ODS in foam before extraction from appliances	CBA	Metric tonne of ODS per metric tonne of foam	Calculated	Each project reporting period
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## 9. ODS extraction and analysis

The promoter must use the same procedure during project implementation as the procedure used to calculate extraction efficiency using the method in Part II.

### 9.1. Analysis of ODS extracted in concentrated form from foam removed from appliances

#### 9.1.1. Determination of the quantity of ODS in each container

The quantity of ODS destroyed must be determined at the destruction facility by an authorized person, by weighing each container when full of ODS prior to destruction and when fully empty after its contents have been destroyed.

The quantity of ODS is equal to the difference between the mass of the container when full and when empty.

Each ODS container must be weighed at the destruction facility

- (1) using a single scale to generate both full and empty weigh tickets;
- (2) ensuring that the scale is calibrated at least quarterly to an accuracy of  $\pm 5\%$ ;
- (3) weighing the full container no more than 2 days prior to the destruction of the ODS; and
- (4) weighing the empty container no more than 2 days after the destruction of the ODS.

### 9.1.2. Sampling

The quantity and type of ODS must be determined by having a sample from each container analyzed in accordance with AHRI 700-2006 of the Air-Conditioning, Heating and Refrigeration Institute by a laboratory that is independent of the promoter and of the destruction facility and accredited for that purpose by one of the following organizations:

- (1) an accreditation body party to the Mutual Recognition Agreement (MRA) of the International Laboratory Accreditation Cooperation (ILAC) in accordance with ISO/CEI 17025;
- (2) the Air-Conditioning, Heating and Refrigeration Institute;
- (3) the Ministère du Développement durable, de l'Environnement, de la Faune et des Parcs.

The sampling must be conducted in accordance with the following conditions:

- (1) the samples must be taken at the destruction facility;
- (2) the samples must be taken by the laboratory responsible for the analysis;
- (3) the samples must be taken with a clean, fully evacuated sample bottle with a minimum capacity of 0.454 kg;
- (4) each sample must be taken in a liquid state;
- (5) a minimum sample size of 0.454 kg must be drawn for each sample;
- (6) each sample must be individually labeled and tracked according to the container from which it was taken;
- (7) the following information must be recorded for each sampling:
  - (a) the time and date of the sample;
  - (b) the name of the promoter for whom the sampling is conducted;
  - (c) the name and contact information of the technician who took the sample, and of the technician's employer;

- (d) the volume of the container from which the sample was drawn;
- (e) the ambient air temperature at the time of the sampling;
- (f) the chain of traceability of each sample, from the point of sampling to the accredited laboratory.

### 9.1.3. Analysis of samples

All the samples for the project must be analyzed to confirm the type and concentration of each ODS in the sample. The analysis must determine the following elements:

- (1) the type of each ODS;
- (2) the quantity, in metric tonnes, and concentration, in metric tonnes of ODS of type  $i$  per metric tonne of gas, in each type of ODS in the gas, using gas chromatography;
- (3) the moisture level of each sample; if above 75% of the saturation point for the ODS, the promoter must dry the ODS mixture, take the sample again and analyze it in accordance with the method in Division 9.2;
- (4) the high boiling residue from the ODS sample, which must be below 10% of the total mass of the sample.

A certificate of the sampling results must be issued by the laboratory that conducted the analysis, and the certificate must be included with the project report.

### 9.1.4. Determination of the total quantity of ODS contained in the foam of type $i$ removed and sent for destruction ( $BA_{\text{final}, i}$ )

Based on the mass of the ODS in each container and the concentration of each sample, the promoter must

- (1) calculate the quantity of each type of ODS in each container; and
- (2) add together the quantities of each type of ODS in each container to obtain the factor " $BA_{\text{final}, i}$ ", namely the total quantity of ODS of type  $i$  contained in the foam removed and sent for destruction under the project.

## 9.2. Analysis of mixed ODS

For each sample that does not contain over 90% of the same type of ODS, the promoter must meet with the conditions concerning mixed ODS in this Division, in addition to the conditions in Division 9.1.

The sampling of the ODS must be carried out in accordance with Division 9.1 and the circulation of the ODS mixture must be conducted at the destruction facility by a person who is independent of the promoter and of the destruction facility and who is properly trained to carry out the tasks.

The promoter must include the procedures used to analyze the ODS mixture in the project report.

Prior to sampling, the ODS mixture must be circulated in a container that meets all of the following conditions:

- (1) the container has no solid interior obstructions other than mesh baffles or other interior structures that do not impede circulation;
- (2) the container was fully evacuated prior to filling;
- (3) the container has sampling ports to sample liquid and gas phase ODS;
- (4) the sampling ports must be located in the middle third of the container, not at one end or the other;
- (5) the container and associated equipment can circulate the mixture through a closed loop system from the bottom to top.

If the original mixed ODS container does not meet these requirements, the mixed ODS must be transferred into a compliant temporary container.

The mass of the ODS mixture placed into the temporary container must be calculated and recorded. In addition, transfers of ODS between containers must be carried out at a pressure that meets the applicable standards for the place where the project is located.

Once the mixed ODS are in a container that meets the above criteria, circulation of mixed ODS must be conducted as follows:

- (1) liquid mixtures must be circulated from the liquid port to the vapour port;



- (2) a volume of the mixture equal to 2 times the volume in the container must be circulated before sampling;
- (3) circulation must occur at a rate of at least 114 litres per minute unless the liquid mixture has been circulating continuously for at least 8 hours;
- (4) the start and end times must be recorded.

During the last 30 minutes of circulation, a minimum of 2 samples must be taken from the bottom liquid port, in accordance with the method in Division 9.1.

The analysis must determine the weighted concentrations of the ODS on the basis of their global warming potential, for both samples.

The promoter must use the results from the sample with the weighted ODS concentration with the least global warming potential.

Despite the foregoing, when the ODS are destroyed prior to 1 January 2014, the circulation of the ODS mixtures may be conducted before they are delivered to the destruction facility.

## **10. Destruction facilities**

In the case of a destruction facility located in the United States and not recognized under the Resource Conservation and Recovery Act, the promoter must show that the facility meets the standards of the Technology & Economic Assessment Panel (TEAP) established under the Montréal Protocol.

In addition, each stage in a project carried out in the United States must be conducted in accordance with the requirements of the Compliance Offset Protocol Ozone Depleting Substances Projects: Destruction of U.S Ozone Depleting Substances Banks published on 20 October 2011 by the California Air Resources Board and the California Environmental Protection Agency.

The operating parameters for the facility during ODS destruction must be monitored and recorded in accordance with the *Code of Good Housekeeping* approved by the Montréal Protocol.

The verifier must use the data to show that, during the ODS destruction process, the facility was operating in conditions that met

the requirements of any authorization necessary to pursue activities at that facility.

The promoter must continuously monitor the following parameters during the entire ODS destruction process:

- (1) the ODS feed rate;
- (2) the operating temperature and pressure of the destruction facility during ODS destruction;
- (3) effluent discharges measured in terms of water and pH levels;
- (4) carbon monoxide emissions.

### **11. Verification**

The verification process must include a visit

- (1) of the place where ODS contained in foam are extracted, at least once during the first project verification; and
- (2) of each destruction facility for the project, during each project verification.

## **Part II**

### **Calculation of ODS extraction efficiency in foam removed from appliances**

To calculate extraction efficiency in accordance with Division 2, the promoter must first calculate the quantity of ODS contained in foam prior to removal from appliances, based on the storage capacity of the appliances, using equation 7 and the table in Figure 1 of Subdivision 1.1 or using foam samples in accordance with Subdivision 1.2.

#### **1. Calculation methods for the initial quantity of ODS contained in foam**

##### **1.1. Calculation of the initial quantity of ODS contained in foam based on the storage capacity of the appliances**

The promoter may calculate the initial quantity of ODS contained in foam using equation 7 and data from the table in Figure 1:

#### **Equation 7**

**Equation 7**

$$BA_{\text{init}} = (N_1 \times M_1) + (N_2 \times M_2) + (N_3 \times M_3) + (N_4 \times M_4)$$

Where:

$BA_{\text{init}}$  = Initial quantity of ODS contained in foam prior to removal from appliances, in metric tonnes;

$N_1$  = Number of appliances of type 1;

$N_2$  = Number of appliances of type 2;

$N_3$  = Number of appliances of type 3;

$N_4$  = Number of appliances of type 4;

$M_1$  = Metric tonnes of ODS per appliance of type 1;

$M_2$  = Metric tonnes of ODS per appliance of type 2;

$M_3$  = Metric tonnes of ODS per appliance of type 3;

$M_4$  = Metric tonnes of ODS per appliance of type 4.

**Figure 1. Quantity of ODS by type of appliance**

Type of appliance	Storage capacity (SC)	Metric tonnes of ODS per appliance
Type 1	SC < 180 litres	0.00024
Type 2	180 litres ≤ SC < 350 litres	0.00032
Type 3	350 litres ≤ SC < 500 litres	0.0004
Type 4	SC ≥ 500 litres	0.00048

### 1.2. Calculation of the initial quantity of ODS contained in foam based on samples

The initial quantity of ODS contained in foam may be calculated using samples from at least 10 appliances and the following method:

- (1) have the initial concentration of ODS in the foam determined by a laboratory independent of the promoter and of the destruction facility in accordance with Division 9.1 of Part I and in the following manner:

- (a) by cutting 4 foam samples from each appliance (left side, right side, top, bottom) using a reciprocating saw, each sample being at least 10 cm<sup>2</sup> and the full thickness of the insulation;
  - (b) by sealing the cut edges of each foam sample using aluminum tape or a similar product that prevents off-gassing;
  - (c) by individually labelling each sample to record appliance model and site of sample (left, right, top, bottom);
  - (d) by analyzing the samples using the procedure in paragraph 4; the samples may be analyzed individually (4 analyses per appliance) or a single analysis may be done using equal masses of foam from each sample (1 analysis per appliance);
  - (e) based on the average concentration of ODS in the samples from each appliance, by calculating the 90% upper confidence limit of the ODS concentration in the foam, and using that value as the "CBA" factor in equation 8 to calculate initial quantity of ODS contained in foam from appliances;
- (2) determine the quantity of foam removed from the appliances processed, namely the factor "Foam<sub>rec</sub>" in equation 8, using a default value of 5.85 kg per appliance and multiplying by the number of appliances processed or using the following method:
- (a) by separating and collecting all foam residual, which may be in a fluff, power or pelletized form, and documenting the processed to demonstrate that no significant quantity of foam residual is lost in the air or other waste streams;
  - (b) by separating non-foam components in the residual (such as metal or plastic);
  - (c) by weighing the recovered foam residual prior to ODS extraction to calculate the total mass of foam recovered;
- (3) calculate the initial quantity of ODS contained in foam prior to removal from appliances using equation 8:

**Equation 8**

$$BA_{\text{init}} = \text{Foam}_{\text{rec}} \times \text{CBA}$$

Where:

$BA_{\text{init}}$  = Initial quantity of ODS contained in foam prior to removal from appliances, in metric tonnes;

$\text{Foam}_{\text{rec}}$  = Total quantity of foam recovered prior to ODS extraction, in metric tonnes;

CBA = Concentration of ODS in the foam prior to removal from appliances, in metric tonnes de ODS per metric tonne of foam;

- (4) analyze the foam samples from appliance in accordance with the following requirements:
- (a) the analysis of the content and mass ratio of the ODS from foam must be done at an independent laboratory in accordance with Division 9.1 of Part I;
  - (b) the analysis must be done using the heating method to extract ODS from the foam in the insulating foam samples, as described in the article "Release of fluorocarbons from Insulation foam in Home Appliance during Shredding" published by Scheutz, Fredenslund, Kjeldsen and Tant in the *Journal of the Air & Waste Management Association* (December 2007, Vol. 57, pages 1452-1460), and set out below:
    - (i) each sample must be prepared to a thickness no greater than 1 cm, placed in a 1123 ml glass bottle, weighed using a calibrated scale, and sealed with Teflon-coated septa and aluminum caps;
    - (ii) to release the ODS, the sample must be incubated in an oven for 48 hours at 140 °C;
    - (iii) when cooled to room temperature, gas samples must be redrawn from the headspace and analyzed by gas chromatography in accordance with Division 9.1 of Part I;

- (iv) the lids must be removed after analysis, and the headspace must be flushed with atmospheric air for approximately 5 minutes using a compressor; afterwards, the septa and caps must be replaced and the bottles subjected to a second 48-hour heating step to drive out the remaining ODS from the sampled foam;
  - (v) when cooled down to room temperature after the second heating step, gas samples must be redrawn from the headspace and analyzed by gas chromatography in accordance with Division 9.1 of Part I;
- (c) the quantity of each type of ODS recovered must then be divided by the total mass of the initial foam samples prior to analysis to determine the mass ratio of ODS present, in metric tonnes of ODS per metric tonne of foam.

## 2. Calculation methods for extraction efficiency

The promoter must calculate the extraction efficiency using equation 9:

### Equation 9

$$EE = \frac{BA_{final}}{BA_{init}}$$

Where:

EE = Extraction efficiency;

BA<sub>final</sub> = Total quantity of ODS contained in foam removed and sent for destruction, calculated using equation 10, in metric tonnes;

BA<sub>init</sub> = Initial quantity of ODS contained in foam prior to removal from appliances, calculated using equation 7 or 8, as the case may be, in metric tonnes;

**Equation 10**

$$BA_{final} = \sum_{i=1}^n BA_{final,i}$$

Where:

$BA_{final}$  = Total quantity of ODS contained in foam removed and sent for destruction, in metric tonnes;

$i$  = Type of ODS;

$n$  = Number of types of ODS;

$BA_{final,i}$  = Total quantity of ODS of type  $i$  extracted and sent for destruction, determined in accordance with Division 9.1 of Part I, in metric tonnes.”.

- 53.** Every person or municipality that, before 19 December 2012, registered with the Minister as an emitter or participant or was designated as an account representative, alternate account representative or electronic submission agent must, not later than 17 February 2013, send the Minister an update of the information and documents submitted with the registration or designation, in order to comply with the requirements in sections 7 to 13 of the Regulation respecting a cap-and-trade system for greenhouse gas emission allowance (chapter Q-2, r. 46.1), as amended by sections 7 to 10 of this Regulation.

Once the information and documents have been updated in accordance with the first paragraph, every person who, on 19 December 2012, was designated an alternate account representative is deemed to be an account representative, and every person who, prior to that date, was designated as an electronic submission agent is deemed to be an account viewing agent.

A person who fails to send the Minister the information and documents required under the first paragraph within the time indicated will be refused access to the electronic system.

54. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*, except section 50 which comes into force on the date of publication in the *Gazette officielle du Québec* of an order in council ratifying an agreement entered into with California pursuant to section 46.14 of the Environment Quality Act (chapter Q-2).

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Gouvernement du Québec

**O.C. 1185-2012, 12 December 2012**Environment Quality Act  
(chapter Q-2)**Determination of annual caps on greenhouse gas emission units relating to the cap-and-trade system for greenhouse gas emission allowances for the 2013-2020 period**

Determination of annual caps on greenhouse gas emission units relating to the cap-and-trade system for greenhouse gas emission allowances for the 2013-2020 period

WHEREAS the Act to amend the Environment Quality Act and other legislative provisions in relation to climate change (2009, chapter 33) was assented to on 19 June 2009;

WHEREAS Order in Council 1187-2009 dated 18 November 2009 sets Québec's greenhouse gas emission reduction target by 2020 at 20% under the level of 1990;

WHEREAS the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) was made by Order in Council 1297-2011 dated 14 December 2011;

WHEREAS paragraph 12 of section 3 of the Regulation provides that the cap-and-trade system for greenhouse gas emission allowances includes periods for compliance, including the first three periods from 1 January 2013 to 31 December 2020;

WHEREAS section 46.7 of the Environment Quality Act (chapter Q-2) provides that in light of the targets set, the Government, by order, sets a cap on the emission units that may be granted by the Minister of Sustainable Development, Environment, Wildlife and Parks;

WHEREAS, in accordance with the third paragraph of section 46.7, a notice related to the setting of annual caps for greenhouse gas emission units relating to the cap-and-trade system for greenhouse gas emission allowances for the 2013-2020 period was published in the *Gazette officielle du Québec* of 16 December 2011 with a notice that the Order in Council could be made by the Government on the expiry of 60 days following that publication;

WHEREAS it is expedient to set the caps with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Sustainable Development, Environment, Wildlife and Parks:

THAT the caps on the emission units that may be granted by the Minister of Sustainable Development, Environment, Wildlife and Parks, within the cap-and-trade system for greenhouse gas emission allowances, for each year covering the 2013-2020 period are set at,

- for the year 2013, 23.20 million emission units;
- for the year 2014, 23.20 million emission units;
- for the year 2015, 65.30 million emission units;
- for the year 2016, 63.19 million emission units;
- for the year 2017, 61.08 million emission units;
- for the year 2018, 58.96 million emission units;
- for the year 2019, 56.85 million emission units;
- for the year 2020, 54.74 million emission units.

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

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Gouvernement du Québec

## O.C. 1187-2012, 12 December 2012

Environment Quality Act  
(chapter Q-2)

### Delegation of management of certain parts of a cap-and-trade system for greenhouse gas emission allowances

Regulation respecting the delegation of management of certain parts of a cap-and-trade system for greenhouse gas emission allowances

WHEREAS, under the second paragraph of section 46.13 of the Environment Quality Act (chapter Q-2), the Government may, by regulation, delegate all or part of the cap-and-trade system for greenhouse gas emission allowances or the administration of all or part of a regulation concerning that system to a person or a body;

WHEREAS, by Order in Council 1297-2011 dated 14 December 2011, the Government made the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1), which provides that the first compliance period for emitters starts on 1 January 2013;

WHEREAS the system requires in particular the setting up of an electronic system for the registration of emitters and participants and the transaction of emission allowances between them, and provides for the holding of auctions and sales of emission units by mutual agreement;

WHEREAS, under section 12 of the Regulations Act (chapter R-18.1), a proposed regulation may be made without having been published, if the authority making it is of the opinion that the urgency of the situation requires it;

WHEREAS, under the first paragraph of section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority making it is of the opinion that the urgency of the situation requires it;

WHEREAS, under section 13 and the second paragraph of section 18 of that Act, the reason justifying the absence of prior publication and such coming into force must be published with the Regulation;

WHEREAS the Government is of the opinion that the urgency due to the following circumstances justifies the absence of prior publication and such coming into force on the date of publication in the *Gazette officielle du Québec* of the Regulation attached to this Order in Council:

— the management of certain parts of the cap-and-trade system for greenhouse gas emission allowances must be delegated not later than on 1 January 2013, that is the start of the first period of compliance with the system;

WHEREAS it is expedient to make the Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of Sustainable Development, Environment, Wildlife and Parks:

THAT the Regulation respecting the delegation of management of certain parts of a cap-and-trade system for greenhouse gas emission allowances, attached to this Order in Council, be made.

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

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### Regulation respecting the delegation of management of certain parts of a cap-and-trade system for greenhouse gas emission allowances

Environment Quality Act  
(chapter Q-2, s. 46.13, 2nd par.)

**1.** For the purposes of the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1), the following elements are delegated to the Western Climate Initiative Inc., a non-profit organization established under the laws of the State of Delaware:

(1) the development, housing, management and maintenance of the electronic system;

(2) regarding auctions and sales by mutual agreement of emission units, respectively referred to in Divisions III and IV of Chapter II of Title III of the Regulation,

(a) the reception of registrations for those auctions or sales;

(b) the management of financial guarantees submitted;

(c) the administration of those auctions or sales, their supervision and the determination of their results;

(d) the collection of sums owed to the Minister of Sustainable Development, Environment, Wildlife and Parks, for payment into the Green Fund in accordance with section 46.16 of the Environment Quality Act (chapter Q-2), in payment of emission units sold;

(3) the supervision of transactions of emission allowances and any other system operation.

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

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## M.O., 2012

An Act respecting the Agence du revenu du Québec (chapter A-7.003)

### Agence du revenu du Québec

#### — Signing of certain deeds, documents and writings

#### — Amendment

CONCERNING the Regulation to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec

THE MINISTER OF FINANCE AND THE ECONOMY,

CONSIDERING the first paragraph of section 40 of the Act respecting the Agence du revenu du Québec (chapter A-7.003), which provides that, with respect to the functions and powers conferred on the Minister of Revenue, a deed, document or writing binds the Minister of Revenue or the Agence du revenu du Québec, or may be attributed to them, only if it is signed by the Minister of Revenue, the president and chief executive officer, a vice-president or another employee of the Agence du revenu du Québec, but in the latter case, only to the extent determined by a regulation of the Minister of Revenue;

CONSIDERING the second paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that the regulation of the Minister may allow that a facsimile of the signature of a person mentioned in the first paragraph of that section be affixed on the documents specified in the regulation and that the facsimile has the same force as the signature itself;

CONSIDERING the third paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that such a regulation comes into force on the date it is made or on any later date specified in the regulation and is published in the *Gazette officielle du Québec*;

CONSIDERING the fourth paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that such a regulation may also apply to a period prior to its publication;

CONSIDERING the making of the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1);

CONSIDERING that it is expedient to amend the Regulation to update the delegations of signature to take into account changes that occurred in certain fiscal laws and in the administrative structure of the Agence du revenu du Québec;

CONSIDERING that, under paragraph 1 of section 3 of the Regulations Act (chapter R-18.1), that Act does not apply to this Regulation;

CONSIDERING that it is expedient to make the Regulation to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec;

ORDERS AS FOLLOWS:

The Regulation to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec, attached hereto, is hereby made.

Québec, 6 December 2012

NICOLAS MARCEAU,  
*Minister of Finance and the Economy*

## Regulation to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec

An Act respecting the Agence du revenu du Québec (chapter A-7.003, s. 40)

**1.** (1) Section 12 of the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1) is amended by replacing paragraph 1 by the following:

“(1) sections 39 and 58.1 of the Tax Administration Act (chapter A-6.002) and advance rulings or paid advice referred to in section 96.1 of that Act;”.

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

**2.** (1) The Regulation is amended by inserting the following after section 12:

**12.1.** An advocate or notary, or a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals and who is a member of the Ordre des comptables professionnels agréés du Québec, is authorized to sign advance rulings or paid advice referred to in section 96.1 of the Tax Administration Act (chapter A-6.002)."

(2) Subsection 1 has effect from 1 April 2011. However, when section 12.1 of the Regulation applies before 16 May 2012, it is to be read with "a member of the Ordre des comptables professionnels agréés du Québec" replaced by "an accountant recognized by the Chartered Accountants Act (chapter C-48) or by the Professional Code (chapter C-26)".

**3.** (1) Section 14 of the Regulation is amended by inserting the following after paragraph 1:

"(1.1) advance rulings or paid advice referred to in section 96.1 of the Tax Administration Act (chapter A-6.002);"

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

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

**15.1.** An advocate or notary, or a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals and who is a member of the Ordre des comptables professionnels agréés du Québec, is authorized to sign advance rulings or paid advice referred to in section 96.1 of the Tax Administration Act (chapter A-6.002)."

(2) Subsection 1 has effect from 1 April 2011. However, when section 15.1 of the Regulation applies before 16 May 2012, it is to be read with "a member of the Ordre des comptables professionnels agréés du Québec" replaced by "an accountant recognized by the Chartered Accountants Act (chapter C-48) or by the Professional Code (chapter C-26)".

**5.** Section 16 of the Regulation is amended by striking out "The director of fiscal and civil litigation," in the portion before paragraph 1.

**6.** (1) Section 18 of the Regulation is amended by inserting the following after paragraph 2:

"(2.1) section 21.2.1 of the Act respecting contracting by public bodies (chapter C-65.1);

"(2.2) section 4 of the Regulation respecting the register of enterprises ineligible for public contracts and oversight and monitoring measures (chapter C-65.1, r. 8.1);"

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

**7.** (1) Section 19 of the Regulation is amended by replacing "A director" in the portion before paragraph 1 by "An assistant senior director or a director".

(2) Subsection 1 has effect from 15 May 2012.

**8.** (1) The Regulation is amended by inserting the following after section 21:

#### **CHAPTER VI** DIRECTION PRINCIPALE DE LA LUTTE CONTRE LES PLANIFICATIONS FISCALES ABUSIVES

**21.1.** The senior director of abusive tax planning control or the director of abusive tax planning control is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 21.2 and 21.3;

(2) sections 34, 35, 35.5, 35.6, 36, 39, 71 and 86 of the Tax Administration Act (chapter A-6.002);

(3) article 2631 of the Civil Code;

(4) article 66 of the Code of Penal Procedure (chapter C-25.1);

(5) section 9.2 of the Companies Act (chapter C-38);

(6) sections 7.3, 21.22, 21.24, 500 and 525, subparagraph *d* of the second paragraph of section 677, sections 726.6.2, 851.48, 1006, 1056.4 and 1056.4.0.1 of the Taxation Act (chapter I-3);

(7) section 64 of the Act respecting the legal publicity of enterprises (chapter P-44.1);

(8) sections 17 and 365 of the Business Corporations Act (chapter S-31.1);

(9) sections 56 and 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 415, 416, 417, 417.1 and 418, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476 and 477 of the Act respecting the Québec sales tax (chapter T-0.1); and

(10) section 442R4 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2).

**21.2.** A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

- (1) the provisions referred to in section 21.3;
- (2) sections 21 and 42 of the Tax Administration Act (chapter A-6.002); and
- (3) sections 165.4, 520.1 and 522, the fourth paragraph of section 736, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (chapter I-3).

**21.3.** A socioeconomic research and planning officer or a computer and administrative processes analyst who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of

- (1) sections 12.2, 30, 58.1 and 94.1 of the Tax Administration Act (chapter A-6.002); and
- (2) the first paragraph of section 6.3, section 7.0.6, paragraph *c* of section 21.4.10, subparagraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 84.1, 85 and 98 and the second paragraph of section 647 of the Taxation Act (chapter I-3).

## CHAPTER VII DIRECTION DU REGISTRAIRE DES ENTREPRISES

**21.4.** The enterprise registrar, a director or service head or a socioeconomic research and planning officer or an administrative attaché who is governed by the collective labour agreement for professionals or an administration technician or a law clerk who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of section 89 of the Act respecting the legal publicity of enterprises (chapter P-44.1)."

- (2) Subsection 1, when it enacts Chapter VI of Title I of Book II of the Regulation, comprising sections 21.1 to 21.3, has effect from 4 September 2012.
- (3) Subsection 1, when it enacts Chapter VII of Title I of Book II of the Regulation, comprising section 21.4, has effect from 1 April 2011.

**9.** (1) Section 22 of the Regulation is replaced by the following:

"**22.** A director or service head in any of the directorates at the Direction générale associée du traitement massif is authorized to sign the documents required for the purposes of sections 39, 42, 58.1, 71 and 86 of the Tax Administration Act (chapter A-6.002)."

- (2) Subsection 1 has effect from 1 April 2012.

**10.** (1) Section 23 of the Regulation is revoked.

- (2) Subsection 1 has effect from 1 April 2012.

**11.** (1) The heading of Title III of Book II of the Regulation is amended by replacing "CENTRE DE PERCEPTION FISCALE ET DES BIENS NON RÉCLAMÉS" by "RECOUVREMENT".

- (2) Subsection 1 has effect from 10 February 2012.

**12.** (1) The Regulation is amended by inserting the following after section 24:

"**24.1.** The director of administration is authorized to sign all the documents that the Minister of Revenue is empowered to sign, up to an amount not exceeding \$250,000."

- (2) Subsection 1 has effect from 1 April 2012.

**13.** (1) The Regulation is amended by inserting the following after section 25:

"§1. *Direction des opérations des biens non réclamés*

**25.1.** The director of unclaimed property operations is authorized to sign all the documents that the Minister of Revenue is empowered to sign, up to an amount not exceeding \$250,000."

- (2) Subsection 1 has effect from 1 April 2012.

**14.** (1) The heading of subdivision 1 of Division I of Chapter I of Title III of Book II of the Regulation is replaced by the following:

"§§1. *Service des produits financiers*".

- (2) Subsection 1 has effect from 1 April 2012.

**15.** (1) Section 26 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

"**26.** The head of the Service des produits financiers is authorized to sign any document in connection with".

- (2) Subsection 1 has effect from 1 April 2012.

**16.** (1) The heading of subdivision 2 of Division I of Chapter I of Title III of Book II of the Regulation is replaced by the following:

“§§2. *Other services*”.

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

**17.** (1) Section 30 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

“**30.** The head of the Service des biens spéciaux, the head of the Service des successions or the head of the Service des projets is authorized to sign any document in connection with”.

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

**18.** The Regulation is amended by inserting the following after section 31:

“**31.1.** A law clerk who is governed by the collective labour agreement for public servants is authorized to sign any document in connection with

(1) the obtaining of documents in order to take jurisdiction;

(2) the notice setting out the Minister of Revenue’s capacity as administrator of every immovable entrusted to the Minister of Revenue’s administration in the manner provided for in section 17 of the Unclaimed Property Act (chapter B-5.1), and cancellation of the notice in the manner provided for in that section;

(3) the discharge of any sum relating to a debt or the release of security, up to \$2,000;

(4) the valuation and safekeeping of unclaimed property;

(5) the abandonment or destruction of any movable property in accordance with the procedures in force;

(6) the sale of any movable property at auction or through a third person;

(7) an insurance claim;

(8) the approval of a claim against unclaimed property, up to \$2,000;

(9) the redirection of mail or the termination of service by the postmaster; and

(10) the rendering of accounts and the handing over of property of a value not in excess of \$2,000 to persons entitled to it on termination of the administration of the Minister of Revenue.”.

**19.** Section 32 of the Regulation is amended by replacing “, an administration technician or a law clerk” in the portion before paragraph 1 by “or an administration technician”.

**20.** (1) The Regulation is amended by inserting the following after section 34:

“§2. *Direction de la comptabilité et des systèmes des biens sous administration*

“**34.1.** The director of accounting and systems of property under administration is authorized to sign any document in connection with

(1) the obtaining of documents in order to take jurisdiction;

(2) the notice of quality referred to in article 699 of the Civil Code or in section 16 of the Unclaimed Property Act (chapter B-5.1);

(3) the discharge of any sum relating to a debt or the release of security;

(4) the discharge of any sum relating to a succession;

(5) a settlement and a partition or a transaction referred to in section 23 of the Unclaimed Property Act, up to a value not in excess of \$100,000;

(6) the approval of a claim against unclaimed property, up to \$100,000;

(7) the sale, expropriation, creation of a servitude or hypothec or any other alienation concerning an immovable;

(8) the renewal of a debt secured by a hypothec;

(9) the correction or ratification of the title to an immovable;

(10) the sale of any movable property at auction, by agreement or through a third person, the disposition of such property by other means in accordance with the procedures in force and the moving and storage of such property;

(11) the valuation and safekeeping of unclaimed financial products;

(12) authorization to transfer a retirement savings plan to a registered retirement savings fund;

(13) authorization to convert an annuity contract or a pension plan into a locked-in retirement account or to convert that account into a life income fund;

(14) the opening, transfer or closing of an account with a broker or another third person;

(15) the management, conversion or transfer of a personal or joint portfolio from one broker to another;

(16) the security deed in relation to securities, for the purpose of obtaining a duplicate of a lost or destroyed certificate;

(17) transactions relating to the management or liquidation of securities in registered form;

(18) the sitting on the board of directors of a legal person and the administration or dissolution of a legal person, including the signing of legal notices and any document relating to the rights attached to securities administered by the Minister of Revenue;

(19) fiscal laws, in particular a fiscal law within the meaning of section 1 of the Tax Administration Act (chapter A-6.002);

(20) the redirection of mail or the termination of service by the postmaster;

(21) the rendering of accounts and the handing over of property to persons entitled to it on termination of the administration of the Minister of Revenue; and

(22) management of an advance of funds or a credit margin, up to \$10,000 per file.

“**34.2.** A financial management officer, a socioeconomic research and planning officer, a computer and administrative processes analyst or an administrative attaché who is governed by the collective labour agreement for professionals is authorized to sign any document in connection with

(1) the obtaining of documents in order to take jurisdiction;

(2) the notice of quality referred to in section 16 of the Unclaimed Property Act (chapter B-5.1);

(3) the valuation and safekeeping of unclaimed property;

(4) the sale of any movable property at auction;

(5) the abandonment or destruction of any movable property in accordance with the procedures in force;

(6) the redirection of mail or the termination of service by the postmaster; and

(7) the rendering of accounts and the handing over of property of a value not in excess of \$5,000 to persons entitled to it on termination of the administration of the Minister of Revenue.

“**34.3.** An administration technician who is governed by the collective labour agreement for public servants is authorized to sign any document in connection with

(1) the obtaining of documents in order to take jurisdiction;

(2) the valuation and safekeeping of unclaimed property;

(3) the sale of any security in registered form, up to a value not in excess of \$2,000, and the opening, transfer or closing of an account with a broker;

(4) the sale of any movable property at auction;

(5) the redirection of mail or the termination of service by the postmaster; and

(6) the rendering of accounts and the handing over of property of a value not in excess of \$2,000 to persons entitled to it on termination of the administration of the Minister of Revenue.

“**34.4.** An office clerk who is governed by the collective labour agreement for public servants is authorized to sign any document in connection with

(1) the obtaining of documents in order to take jurisdiction;

(2) the valuation and safekeeping of unclaimed property; and

(3) the redirection of mail or the termination of service by the postmaster.”

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

**21.** (1) Section 35 of the Regulation is replaced by the following:

“35. A service head at the Direction des opérations des biens non réclamés is authorized to sign any services contract for an amount not exceeding \$25,000.”

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

**22.** (1) Section 36 of the Regulation is amended by replacing “produits financiers non réclamés or the Direction des successions non réclamées” by “opérations des biens non réclamés”.

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

**23.** (1) Section 37 of the Regulation is replaced by the following:

“37. A public curatorship investigator or an administration technician who is governed by the collective labour agreement for public servants and who carries out duties in the Service des successions or the Service des projets at the Direction des opérations des biens non réclamés is authorized to sign any services contract for an amount not exceeding \$1,000.”

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

**24.** (1) The heading of Division II of Chapter I of Title III of Book II of the Regulation is amended by inserting “PRINCIPALE” after “DIRECTION”.

(2) Subsection 1 has effect from 10 February 2012.

**25.** (1) Section 38 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

“38. The senior director of administrative and technical services is authorized to sign any document in connection with”.

(2) Subsection 1 has effect from 10 February 2012. However, when the portion of section 38 of the Regulation before paragraph 1 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read as follows:

“The senior director of administrative and technical services or the head of the Service du soutien aux opérations des biens non réclamés is authorized to sign any document connection with”.

**26.** Sections 39 to 41 of the Regulation are revoked.

**27.** (1) The heading of Division I of Chapter II of Title III of Book II of the Regulation is amended by replacing “DE LA PERCEPTION” by “DU RECOUVREMENT”.

(2) Subsection 1 has effect from 10 February 2012.

**28.** (1) Section 43 of the Regulation is amended by replacing “de la perception ou un directeur de la perception” in the portion before paragraph 1 in the French text by “du recouvrement ou un directeur du recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

**29.** (1) Section 44 of the Regulation is amended by replacing “de perception à la Direction régionale de la perception” in the portion before paragraph 1 in the French text by “du recouvrement à la Direction régionale du recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

**30.** (1) Section 45 of the Regulation is amended by replacing “de perception” in the portion before paragraph 1 in the French text by “du recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

**31.** (1) Section 46 of the Regulation is amended by replacing “perception” in the portion before paragraph 1 in the French text by “recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

**32.** (1) Section 48 of the Regulation is amended by replacing “perception” in the portion before paragraph 1 in the French text by “recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

**33.** (1) Section 49 of the Regulation is amended in subparagraph 4 of the first paragraph

(1) by replacing “articles 794 and” by “article”;

(2) by inserting “1532,” before “1584”;

(3) by striking out “1769”.

(2) Paragraph 2 of subsection 1 has effect from 1 April 2011.

**34.** (1) The heading of Division II of Chapter II of Title III of Book II of the Regulation is amended by inserting “PRINCIPALE” after “DIRECTION”.

(2) Subsection 1 has effect from 10 February 2012.

**35.** (1) Section 53 of the Regulation is amended by replacing “, the director of the Bureau de la lutte contre l’évasion fiscale or the director of abusive tax planning control” in the portion before paragraph 1 by “or the director of the Bureau de la lutte contre l’évasion fiscale”.

(2) Subsection 1 has effect from 4 September 2012.

**36.** (1) Section 55 of the Regulation is amended by striking out “or in the Direction de la lutte contre les planifications fiscales abusives” in the portion before paragraph 1.

(2) Subsection 1 has effect from 4 September 2012.

**37.** (1) Section 56 of the Regulation is amended by striking out “or in the Direction de la lutte contre les planifications fiscales abusives” in the portion before paragraph 1.

(2) Subsection 1 has effect from 4 September 2012.

**38.** Section 57 of the Regulation is replaced by the following:

“**57.** The director of tax audit technology research at the Direction principale de la recherche et de l’innovation is authorized to sign the documents required for the purposes of

(1) sections 39 and 94.1 of the Tax Administration Act (chapter A-6.002); and

(2) sections 350.56 and 350.57 of the Act respecting the Québec sales tax (chapter T-0.1).”.

**39.** The Regulation is amended by inserting the following after section 57:

“**57.1.** A service head or division head at the Direction de la recherche en technologies liées au contrôle fiscal in the Direction principale de la recherche et de l’innovation is authorized to sign the documents required for the purposes of the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and section 94.1 of the Tax Administration Act (chapter A-6.002).”.

**40.** Section 58 of the Regulation is amended by replacing “articles 794 and” in subparagraph 1 of the first paragraph by “article”.

**41.** Section 69 of the Regulation is amended by inserting “the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and” in the second paragraph after “for the purposes of”.

**42.** Section 70 of the Regulation is amended by replacing “articles 1769 and” in subparagraph 2 of the first paragraph by “article”.

**43.** Section 72 of the Regulation is amended

(1) by striking out “or the director of service delivery assistance” in the first paragraph;

(2) by replacing “of the holder of a” in the second paragraph by “of a holder of the”.

**44.** Section 73 of the Regulation is amended

(1) by striking out “The service head of a Centre d’assistance aux services à la clientèle or” in the portion before subparagraph 1 of the first paragraph;

(2) by replacing “of the holder of a” in the second paragraph by “of a holder of the”.

**45.** Section 74 of the Regulation is amended by replacing “articles 1769 and” in subparagraph 2 of the first paragraph by “article”.

**46.** The Regulation is amended by inserting the following after section 74:

“**CHAPTER V**  
DIRECTION PRINCIPALE DES SERVICES  
ADMINISTRATIFS ET TECHNIQUES

**74.1.** The senior director of administrative and technical services is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 74.2 to 74.4; and

(2) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (chapter I-4).

A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (chapter A-6.002).

**74.2.** The director of electronic service delivery assistance is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 74.3 and 74.4.

A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (chapter A-6.002) and section 1016 of the Taxation Act (chapter I-3).



**74.3.** A service head in the Direction de l'assistance à la prestation électronique de services is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 74.4;

(2) sections 21, 30.1, 34, 35, 35.5, 36, 42, 71 and 86 of the Tax Administration Act (chapter A-6.002);

(3) article 2654 of the Civil Code;

(4) article 66 of the Code of Penal Procedure (chapter C-25.1);

(5) the first paragraph of section 6.3, sections 7.3 and 42.15, subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, sections 325, 359.10, 359.12.1, 361, 435, 440, 441.1, 441.2, 444, 450, 522, 525 and 581, subparagraph *d* of the second paragraph of section 677, section 725.1.6, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 23, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, sections 905.0.7 and 905.0.19, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph ii of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of "eligible amount", paragraph *d* of section 935.13, sections 965.5, 965.11.13 and 965.11.19.3, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1056.4.0.1, 1098, 1100 and 1102.1 of the Taxation Act (chapter I-3);

(6) section 130R13 of the Regulation respecting the Taxation Act (chapter I-3, r. 1); and

(7) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act, article 66 of the Code of Penal Procedure and section 1016 of the Taxation Act.

**74.4.** A computer and administrative processes analyst who is governed by the collective labour agreement for professionals or a tax audit officer, an administration technician or an information officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 31, 35.6, 58.1 and 94.1 of the Tax Administration Act (chapter A-6.002);

(2) article 2631 of the Civil Code; and

(3) the first paragraph of section 6.3, paragraph *c* of section 21.4.10, subparagraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 84.1, 85 and 98, the second paragraph of section 647 and sections 736.3, 737.18.6.3, 737.18.29.2, 737.19.3, 737.22.0.0.1.2, 737.22.0.0.5.2, 1016, 1029.6.0.1.8 and 1029.8.61.63 of the Taxation Act (chapter I-3).

A facsimile of the signature of the holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act and section 1016 of the Taxation Act."

**47.** (1) The heading of Chapter I of Title VI of Book II of the Regulation is amended by replacing "DE LA VÉRIFICATION DES ENTREPRISES 4" by "DU CONTRÔLE FISCAL DES ENTREPRISES".

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

**48.** (1) Section 75 of the Regulation is amended

(1) by replacing "of business audits 4" in the portion before subparagraph 1 of the first paragraph by "of business tax audit";

(2) by replacing "985.9.2R2 and 985.9.2R3" in subparagraph 5 of the first paragraph and in the second paragraph by "985.9R2 and 985.9R3".

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

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

**49.** (1) Section 76 of the Regulation is amended

(1) by replacing "of mandataries" in the portion before subparagraph 1 of the first paragraph by "of tax audits";

(2) by inserting "Tax Administration" in the third paragraph before "Act".

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

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

**50.** (1) Section 77 of the Regulation is revoked.

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

**51.** (1) Section 78 of the Regulation is amended in the first paragraph

(1) by replacing the portion before subparagraph 1 by the following:

“**78.** A service head at the Direction du contrôle fiscal des taxes is authorized to sign the documents required for the purposes of”;

(2) by replacing “articles 1769 and” in subparagraph 3 by “article”;

(3) by inserting “297.0.7, 297.0.13,” in subparagraph 9 after “202.”

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

(3) Paragraph 3 of subsection 1 has effect from 1 April 2011.

**52.** (1) Section 79 of the Regulation is amended by replacing “in one of the tax rebate application services in the Direction des mandataires” in the portion before paragraph 1 by “at the Direction du contrôle fiscal des taxes”.

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

**53.** (1) Section 80 of the Regulation is amended by replacing “des mandataires” in the portion before subparagraph 1 of the first paragraph by “du contrôle fiscal des taxes”.

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

**54.** (1) Section 81 of the Regulation is amended by replacing “business tax credit audits or the director of business tax audits” in the portion before subparagraph 1 of the first paragraph by “tax credit audits or the director of corporate tax audits”.

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

**55.** (1) Section 82 of the Regulation is amended by replacing “of employers” in the portion before subparagraph 1 of the first paragraph by “of tax audit of source deductions”.

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

**56.** (1) Section 83 of the Regulation is amended in the first paragraph

(1) by replacing “d’impôt des sociétés” in the portion before subparagraph 1 by “d’impôt”;

(2) by replacing “articles 1769 and” in subparagraph 3 by “article”.

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

**57.** (1) Section 84 of the Regulation is amended in the first paragraph

(1) by replacing “des employeurs” in the portion before subparagraph 1 by “du contrôle fiscal des retenues à la source”;

(2) by replacing “articles 1769 and” in subparagraph 3 by “article”.

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

**58.** (1) Section 85 of the Regulation is amended by replacing “in the Direction du contrôle fiscal des crédits d’impôts des sociétés, in the Direction du contrôle fiscal des sociétés or in the Direction des employeurs” in the first paragraph by “at the Direction du contrôle fiscal des crédits d’impôt, at the Direction du contrôle fiscal des sociétés or at the Direction du contrôle fiscal des retenues à la source”.

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

**59.** (1) Section 86 of the Regulation is amended by replacing “in the Direction du contrôle fiscal des crédits d’impôts des sociétés, in the Direction du contrôle fiscal des sociétés or in the Direction des employeurs” in the portion before subparagraph 1 of the first paragraph by “at the Direction du contrôle fiscal des crédits d’impôt, at the Direction du contrôle fiscal des sociétés or at the Direction du contrôle fiscal des retenues à la source”.

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

**60.** (1) Section 87 of the Regulation is amended

(1) by replacing “business audits 1” in the first paragraph by “business audits (Capitale-Nationale and other regions)”;

(2) by replacing “985.9.2R2 and 985.9.2R3” in the second paragraph by “985.9R2 and 985.9R3”.

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

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

**61.** (1) Section 88 of the Regulation is amended

(1) by replacing “business audits 2” in the first paragraph by “business audits (Southwest of Québec)”;

(2) by replacing “985.9.2R2 and 985.9.2R3” in the second paragraph by “985.9R2 and 985.9R3”.

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

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

**62.** (1) Section 89 of the Regulation is amended

(1) by replacing “The senior director of business audits 3” in the portion before subparagraph 1 of the first paragraph by “Subject to sections 87 and 88, a senior director of business audits”;

(2) by replacing “of the holder” and “985.9.2R2 and 985.9.2R3” in the second paragraph by “of a holder” and “985.9R2 and 985.9R3”, respectively.

(2) Paragraph 1 of subsection 1 and paragraph 2 of subsection 1, when it replaces “of the holder” in the second paragraph of section 89 of the Regulation by “of a holder”, have effect from 1 April 2012.

(3) Paragraph 2 of subsection 1, when it replaces “985.9.2R2 and 985.9.2R3” in the second paragraph of section 89 of the Regulation by “985.9R2 and 985.9R3”, has effect from 1 April 2011.

**63.** (1) Section 90 of the Regulation is amended by replacing “entreprises 1” in the portion before subparagraph 1 of the first paragraph by “entreprises (Capitale-Nationale and other regions)”.

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

**64.** (1) Section 91 of the Regulation is amended by replacing “entreprises 1” by “entreprises (Capitale-Nationale and other regions)”.

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

**65.** (1) Section 92 of the Regulation is amended by replacing “entreprises 1” in the portion before subparagraph 1 of the first paragraph by “entreprises (Capitale-Nationale and other regions)”.

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

**66.** (1) Section 93 of the Regulation is amended by replacing “entreprises 2” in the portion before subparagraph 1 of the first paragraph by “entreprises (Southwest of Québec)”.

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

**67.** (1) Section 95 of the Regulation is amended in the first paragraph

(1) by replacing “entreprises 1” in the portion before subparagraph 1 by “entreprises (Capitale-Nationale and other regions)”;

(2) by replacing “96” in subparagraph 1 by “95.1”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2011.

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

**68.** (1) The Regulation is amended by inserting the following after section 95:

“**95.1.** Subject to section 95, an audit service head at the Direction de la vérification 1 in the Direction principale de la vérification des entreprises (Capitale-Nationale and other regions) is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 96 to 98 and section 99; and

(2) section 51.1 of the Fuel Tax Act (chapter T-1).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act (chapter A-6.002) in relation to a formal demand other than that sent to an advocate or notary, section 7.0.6, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3) and sections 350.23.9, 350.23.10, 416, 416.1, 417, 417.1, 418, 427.5 and 427.6 of the Act respecting the Québec sales tax (chapter T-0.1).”.

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

**69.** (1) Section 96 of the Regulation is amended in the first paragraph

(1) by replacing “section 95” in the portion before subparagraph 1 by “sections 95 and 95.1”;

(2) by replacing “985.9.2R2 and 985.9.2R3” in subparagraph 9 by “985.9R2 and 985.9R3”;

(3) by inserting “297.0.7, 297.0.13,” in subparagraph 14 after “202.”

(2) Paragraph 1 of subsection 1 has effect from 1 July 2011.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 1 April 2011.

**70.** (1) The heading of Chapter III of Title VI of Book II of the Regulation is amended by replacing “SERVICES À” by “RELATIONS AVEC”.

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

**71.** (1) Section 100 of the Regulation is amended by replacing “client services” in the portion before subparagraph 1 of the first paragraph by “client relations”.

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

**72.** (1) Section 101 of the Regulation is amended by replacing “client services” in the portion before subparagraph 1 of the first paragraph by “client relations”.

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

**73.** (1) Section 102 of the Regulation is amended

(1) by replacing “business client services in one of the regional business client services directorates” in the portion before subparagraph 1 of the first paragraph by “business client relations in one of the regional business client relations directorates”;

(2) by replacing “985.9.2R2 and 985.9.2R3” in subparagraph 8 of the first paragraph by “985.9R2 and 985.9R3”;

(3) by inserting “297.0.7, 297.0.13,” in subparagraph 10 of the first paragraph after “202.”;

(4) by replacing “985.9.2R2 and 985.9.2R3” in the second paragraph by “985.9R2 and 985.9R3”.

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

(3) Paragraphs 2 to 4 of subsection 1 have effect from 1 April 2011.

**74.** (1) Section 103 of the Regulation is amended by replacing “client services” in the portion before subparagraph 1 of the first paragraph by “client relations”.

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

**75.** (1) The heading of Chapter IV of Title VIII of Book II of the Regulation is amended by replacing “CENTRE DE PERCEPTION FISCALE ET DES BIENS NON RÉCLAMÉS” by “RECOUVREMENT”.

(2) Subsection 1 has effect from 10 February 2012.

**76.** (1) Section 109 of the Regulation is amended by replacing “de la perception, un directeur de la perception, un chef de service de perception” in the French text by “du recouvrement, un directeur du recouvrement, un chef de service du recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

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

2391

## Draft Regulations

### Draft Regulation

An Act respecting administrative justice  
(chapter J-3)

#### Administrative Tribunal of Québec — Tariff of administrative fees, professional fees and other charges attached to proceedings before the Administrative Tribunal of Québec

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the Tariff of administrative fees, professional fees and other charges attached to proceedings before the Administrative Tribunal of Québec, the text of which appears below, may be made by the Government on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to determine the tariff of the fees payable to the Administrative Tribunal of Québec for the presentation of proceedings referred to in the Act respecting administrative justice (chapter J-3), as well as the fees for accessory proceedings and other related charges attached to such proceedings.

Further information on the draft Regulation may be obtained by contacting Me Julie Baril, Director of Legal Affairs, Administrative Tribunal of Québec, 500, boul. René-Lévesque Ouest, 21<sup>e</sup> étage, Montréal (Québec) H2Z 1W7; telephone: (514) 873-8030, extension 5010 or e-mail: affaires.juridiques-mtl@taq.gouv.qc.ca

Any interested person having comments to make on the draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to Me Hélène de Kovachich President, Director General and Chief Administrative Judge of the Administrative Tribunal of Québec, 575, rue Saint-Amable, Québec (Québec) G1R 5R4.

BERTRAND ST-ARNAUD,  
*Minister of Justice*

### Regulation respecting the Tariff of administrative fees, professional fees and other charges attached to proceedings before the Administrative Tribunal of Québec

An Act respecting administrative justice  
(chapter J-3, s. 92)

#### CHAPTER I ADMINISTRATIVE FEES FOR THE FILING OF A MOTION INSTITUTING PROCEEDINGS

##### DIVISION I IMMOVABLE PROPERTY DIVISION

**1.** The fees payable for the presentation of a motion instituting proceedings under Chapter X of the Act respecting municipal taxation (chapter F-2.1) are

(1) for proceedings pertaining to the correctness, existence or absence of the rental value on the roll:

i. \$40, where the value entered on the roll is less than or equal to \$50,000;

ii. \$130, where the value entered on the roll is greater than \$50,000;

(2) for proceedings pertaining to the correctness, existence or absence of the property value on the roll:

i. \$75, where the value entered on the roll is less than or equal to \$500,000;

ii. \$300, where the value entered on the roll is greater than \$500,000 but less than or equal to \$2,000,000;

iii. \$800, where the value entered on the roll is greater than \$2,000,000.

**2.** The fees payable by an expropriating party for the filing of a copy of a notice of expropriation with the Tribunal are \$200.

**3.** The fees payable for the presentation of a motion instituting proceedings under the Expropriation Act (chapter E-24) to determine the amount of indemnities arising from the establishment of a reserve for public purposes are \$75.

**4.** The fees payable for the presentation of a motion instituting the proceedings in Schedule II to the Act respecting administrative justice, other than those referred to in paragraphs 4 and 5, are \$75.

## **DIVISION II** TERRITORY AND ENVIRONMENT DIVISION

**5.** The fees payable for the presentation of a motion instituting proceedings under Schedule III to the Act respecting administrative justice are \$75.

## **DIVISION III** ECONOMIC AFFAIRS DIVISION

**6.** The fees payable for the presentation of a motion instituting proceedings under Schedule IV to the Act respecting administrative justice are \$75.

## **CHAPTER II** ADMINISTRATIVE FEES FOR CERTAIN ACCESSORY PROCEEDINGS

**7.** The fees payable for an application for the taxation of a bill of costs in matters of municipal taxation or expropriation, as well as those related to its contestation, are \$25.

**8.** In the course of proceedings in matters of municipal taxation or expropriation, witnesses are indemnified in accordance with the Regulation respecting indemnities and allowances payable to witnesses summoned before courts of justice (chapter C-25, r. 7).

**9.** The fees payable for the presentation of a motion for a special fee under section 15 of the Tariff of judicial fees of advocates (chapter B-1, r. 22) are \$25.

## **CHAPTER III** PROFESSIONAL FEES

**10.** In matters of municipal taxation and expropriation, the fees for the taking down and transcription of depositions of witness, where applicable, are those fixed by the Tariff of fees for the recording and transcription of depositions of witnesses (chapter S-33, r.1).

## **CHAPTER IV** GENERAL

**11.** A drawer of a cheque not honoured by the institution on which it is drawn must reimburse the Tribunal for any fees charged by the institution.

**12.** This Regulation comes into force on (*enter the date corresponding to the 90th day following the date of its publication in the Gazette officielle du Québec*).

2382

## **Draft Regulation**

Youth Protection Act  
(chapter P-34.1)

### **Financial assistance to facilitate the adoption of a child** — **Amendment**

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) and the second paragraph of section 132 of the Youth Protection Act (R.S.Q., c. P-34.1), that the Regulation to amend the Regulation respecting financial assistance to facilitate the adoption of a child, appearing below, may be made by the Government on the expiry of 60 days following this publication.

The draft Regulation reviews the terms and conditions of calculation of financial assistance granted to adopters and adjusts them to the new terms and conditions of remuneration of foster families that have been determined in accordance with section 32 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (R.S.Q., c. R-24.0.2).

The draft Regulation has no significant impact on the public or enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Marie Jacob, 1075, chemin Sainte-Foy, 8<sup>e</sup> étage, Québec (Québec) G1S 2M1; telephone: 418 266-6823; fax: 418 266-4595; email: [marie.jacob@msss.gouv.qc.ca](mailto:marie.jacob@msss.gouv.qc.ca)

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 60-day period to the Minister of Health and Social Services and Minister responsible for Seniors, 1075, chemin Sainte-Foy, 15<sup>e</sup> étage, Québec (Québec) G1S 2M1.

RÉJEAN HÉBERT,  
*Minister of Health and Social Services and Minister  
responsible for Seniors*

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## Regulation to amend the Regulation respecting financial assistance to facilitate the adoption of a child

Youth Protection Act  
(chapter P-34.1, s. 132)

**1.** The Regulation respecting financial assistance to facilitate the adoption of a child (c. P-34.1, r. 4) is amended by replacing section 6 by the following:

“6. The amount of financial assistance to which a person is entitled under this Regulation is equal to the amount of financial assistance to which a tutor is entitled in accordance with section 13 of the Regulation respecting financial assistance to facilitate tutorship to a child (c. P-34.1, r. 5), less the amount of the child tax benefit under the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) and the amount in respect of a child assistance payment to which a person would have also been entitled under sections 1029.8.61.8 to 1029.8.61.60 of the Taxation Act (R.S.Q., c. I-3) that includes, in the latter case, the supplement for handicapped children provided for in that Act.

The level of services required to determine the amount of the financial assistance provided for in the first paragraph is established by means of the Form for the determination and classification of support and assistance services provided for as a schedule to the Regulation respecting the classification of services offered by an intermediate resource and a family-type resource (c. S-4.2, r. 3.1).”

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

2381

## Draft Regulation

Youth Protection Act  
(chapter P-34.1)

### Financial assistance to facilitate tutorship to a child — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) and the second paragraph of section 132 of the Youth Protection Act (R.S.Q., c. P-34.1), that the Regulation to amend the Regulation respecting financial assistance to facilitate tutorship to a child, appearing below, may be made by the Government on the expiry of 60 days following this publication.

The draft Regulation reviews the terms and conditions of calculation of financial assistance granted to tutors and adjusts them to the new terms and conditions of remuneration of foster families that have been determined in accordance with section 32 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (R.S.Q., c. R-24.0.2).

The draft Regulation has no significant impact on the public or enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Marie Jacob, 1075, chemin Sainte-Foy, 8<sup>e</sup> étage, Québec (Québec) G1S 2M1; telephone: 418 266-6823; fax: 418 266-4595; email: marie.jacob@msss.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 60-day period to the Minister of Health and Social Services and Minister responsible for Seniors, 1075, chemin Sainte-Foy, 15<sup>e</sup> étage, Québec (Québec) G1S 2M1.

RÉJEAN HÉBERT,  
*Minister of Health and Social Services and Minister responsible for Seniors*

## Regulation to amend the Regulation respecting financial assistance to facilitate tutorship to a child

Youth Protection Act  
(chapter P-34.1, s. 132)

**1.** The Regulation respecting financial assistance to facilitate tutorship to a child (c. P-34.1, r. 5) is amended by replacing “from the first day of the month following” in the fourth paragraph of section 1 by “as of”.

**2.** Section 3 is amended by replacing “13” by “14”.

**3.** Section 4 is amended by replacing “as of the first day of the month that follows” in the first paragraph by “as of”.

**4.** Section 5 is amended by replacing “from the first day of the month following” in the second paragraph by “as of”.

**5.** Section 6 is amended by replacing “from the first day of the month following” by “as of”.

**6.** Section 7 is amended by replacing the second paragraph by the following:

“In case of partial suspension, the tutor is only entitled to 60% of what constitutes reasonable operating expenses referred to in subparagraph 2 of the first paragraph of section 13, as financial assistance which is granted to the tutor as of the date of suspension.”

**7.** Section 9 is amended by replacing “as of the first day of the month following” in the second paragraph by “as of”.

**8.** Section 10 is amended by replacing “on the first day of the month following” in the third paragraph by “as of”.

**9.** Section 12 is amended by replacing “as of the first day of the month following” by “as of”.

**10.** Section 13 is replaced by the following:

“**13.** A tutor is entitled, as financial assistance, to an amount obtained by adding the following amounts:

(1) an amount determined by subtracting the amount to stand in lieu of monetary compensation provided for in subparagraph a 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 (R.S.Q., c. R-24.0.2) from the net remuneration, established pursuant to paragraph 3 of section 34, and to which the tutor would be entitled under a group agreement entered into in accordance with the provisions of that Act as a foster family within the meaning of the Act respecting health services and social services;

(2) the amount determined as what constitutes reasonable operating expenses in accordance with paragraph 3 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;

(3) a daily amount of \$5 to cover the child’s personal expenses.

A daily lump sum of \$2.12 is added to the amount obtained pursuant to the first paragraph as special compensation. The amount is adjusted on 1 January of each year, in relation to the preceding year, based on the percentage change in the All-Items Consumer Price Index for Canada, published by Statistics Canada under the Statistics Act (R.S.C. 1985, c. S-19). To that end, the consumer price index for a year is the annual average calculated from the monthly indexes for the 12 months ending on 30 September of the preceding year.

An electronic version of the content of the group agreement provided for in subparagraph 1 of the first paragraph, updated by the Ministère de la Santé et des Services sociaux, is available on the department’s website at [www.msss.gouv.qc.ca](http://www.msss.gouv.qc.ca).”

**11.** Section 14 is replaced by the following:

“**14.** The level of services required to determine the amount of compensation provided for in subparagraph 1 of the first paragraph of section 13 is established at the time of the initial application for financial assistance. Despite the foregoing, it may be reviewed by the institution upon request by the tutor if a significant change, either permanent or chronic, occurs in the condition of the child. Such a situation must be certified by a physician who is a member in good standing of the Collège des médecins du Québec.

For such purposes, the institution uses the Form for the determination and classification of support and assistance services provided for as a schedule to the Regulation respecting the classification of services offered by an intermediate resource and a family-type resource (c. S-4.2, r. 3.1).

The amount adjusted following a review is granted as of the date of receipt of the duly completed application for review.”

**12.** Not later than 6 months after the coming into force of this Regulation, an institution referred to in the first paragraph of section 1 of the Regulation respecting financial assistance to facilitate tutorship to a child (R.R.Q., c. P-34.1, r. 5) must, in respect of any tutor receiving financial assistance under the Regulation, reassess the level of services required by a child of whom the person is the tutor by means of the form referred to in the second paragraph of section 14 of the Regulation, enacted by section 11. The tutor is entitled to financial assistance, adjusted after the reassessment, as of the coming into force of this Regulation.

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



## Municipal Affairs

Gouvernement du Québec

### O.C. 1147-2012, 5 December 2012

An Act respecting municipal territorial organization  
(chapter O-9)

Amalgamation of Paroisse de Saint-Alexis and Village de Saint-Alexis

WHEREAS, in accordance with section 85 of the Act respecting municipal territorial organization (chapter O-9), each of the municipal councils of Paroisse de Saint-Alexis and Village de Saint-Alexis adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of both municipalities under the Act;

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs, Regions and Land Occupancy;

WHEREAS no objection was sent to the Minister of Municipal Affairs, Regions and Land Occupancy;

WHEREAS, under sections 107 and 108 of the Act, it is expedient to grant the joint application for amalgamation;

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

THAT the application be granted and that a local municipality resulting from the amalgamation of Paroisse de Saint-Alexis and Village de Saint-Alexis be constituted in accordance with the following provisions:

1. The name of the new municipality is “Municipalité de Saint-Alexis”.

2. The description of the territory of the new municipality is the description drawn up by the Minister of Natural Resources on 24 October 2012; that description appears as Schedule A to this Order in Council.

3. The new municipality is governed by the Municipal Code of Québec (chapter C-27.1).

4. The territory of Municipalité régionale de comté de Montcalm comprises the territory of the new municipality.

5. Until a majority of the candidates elected in the first general election begin their terms, the new municipality is administered by a provisional council made up of the council members of the former municipalities in office at the time this Order in Council comes into force. The quorum is one-half the members in office plus one.

6. The mayors of the former municipalities act as mayor and acting mayor of the provisional council for 2 equal periods until the mayor elected in the first general election begins his or her term. The mayor of the former Paroisse de Saint-Alexis acts as mayor of the new municipality for the first period and the mayor of the former Village de Saint-Alexis acts as mayor of the new municipality for the second period.

The elected municipal officers receive, for the duration of the provisional council, the same remuneration as the remuneration received before the coming into force of this Order in Council.

7. The mayors of the former municipalities continue to sit on the council of Municipalité régionale de comté de Montcalm until the majority of the candidates elected in the first general election begin their term and they have the same number of votes as before the coming into force of this Order in Council.

8. The first meeting of the provisional council is held at the community hall of the former Village de Saint-Alexis, at 17, rue Masse.

9. The polling for the first general election takes place on the first Sunday of the fourth month following the coming into force of this Order in Council. If the fourth month is the month of January or February, the polling is postponed to the first Sunday in March. The second general election takes place on the first Sunday of November 2017.

10. The council of the new municipality is made up of 7 members, namely 1 mayor and 6 councillors. The positions of the councillors are numbered from 1 to 6 as of the first general election.

11. The director general and secretary-treasurer of both former municipalities acts as director general and secretary-treasurer of the new municipality.

12. If a budget was adopted by a former municipality for the fiscal year during which this Order in Council comes into force,

1° that budget remains applicable;

2° the expenditures and revenues of the new municipality for the remainder of the fiscal year during which this Order in Council comes into force continue to be accounted for separately on behalf of each of the former municipalities as if the amalgamation had not taken place;

3° an expenditure recognized by the council of the new municipality as resulting from the amalgamation is charged to each former municipality on the basis of the proportion of its standardized property value to the total standardized property values of the former municipalities as they appear in the financial statements of the former municipalities for the fiscal year preceding the fiscal year during which this Order in Council comes into force; and

4° the amount paid for the first year of the amalgamation under the Programme d'aide financière au regroupement municipal (PAFREM), less the expenditures recognized by the council under paragraph 3 and financed with that amount, is paid into the general fund of the new municipality for the first fiscal year for which it adopts a budget for the entire territory.

13. The terms and conditions for apportioning the cost of shared services provided for in intermunicipal agreements in effect before the coming into force of this Order in Council apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

14. At the end of the last fiscal year for which the former municipalities adopted separate budgets, an amount of \$204,500 from the surplus accumulated on behalf of the former Paroisse de Saint-Alexis and an amount of \$147,500 from the surplus accumulated on behalf of the former Village de Saint-Alexis are paid into the general fund of the new municipality.

If the surplus accumulated on behalf of a former municipality is insufficient to pay the contribution provided for above, the new municipality must, to make up the difference, impose a special tax on all the taxable immovables in the sector made up of the territory of that former municipality whose fund is insufficient.

15. If, after the operation referred to in section 14 is carried out, a balance remains in the surplus accumulated on behalf of the former Village de Saint-Alexis, the balance is used by the new municipality according to its availability in the following order:

1° an amount of \$30,000 is allocated to the repayment of the principal and interest of the part of loan by-law 1993-1125 concerning storm sewer, sidewalk and roadside work provided for in that by-law;

2° an amount of \$70,000 is reserved for improvement, sidewalk and landscaping work in the sector made up of the centre of the territory of the former municipality, according to the plans and specifications prepared by Groupe conseil BC2FP inc./PLANEX consultants inc. bearing number 1491202, dated May 2012;

3° any other balance in the surplus accumulated on behalf of the former municipality is allocated to the reduction of the property tax applicable to all the taxable immovables in the sector made up of its territory for a period that does not exceed 5 years. At the end of the period, the excess amounts are paid into the general fund of the new municipality.

16. If, after the operation referred to in section 14 is carried out, a balance remains in the surplus accumulated on behalf of the former Paroisse de Saint-Alexis, the balance is used by the new municipality according to its availability in the following order:

1° an amount of \$14,000 is allocated to the repayment of the loans in the working fund of the former municipality;

If the surplus accumulated on behalf of the former municipality is insufficient to repay the amount, the new municipality must, to make up the difference, impose a special tax on all the taxable immovables in the sector made up of the territory of that former municipality;

2° an amount of \$35,000 is allocated to maintain the minimum threshold of the capital assets in municipal infrastructures of the former municipality to be eligible to the Programme de la taxe sur l'essence et de la contribution du Québec (TECQ) for 2012-2013;

3° an amount of \$255,000 is allocated to the payment of part of the restoration work of the road of rang du Cordon, situated in the territory of Municipalité de Sainte-Julienne, which is the responsibility of the former Paroisse de Saint-Alexis under an intermunicipal agreement signed on 5 October 2012 by the municipalities of Sainte-Julienne, Saint-Jacques and Paroisse de Saint-Alexis, under sections 75 and 77 of the Municipal Powers Act (chapter C-47.1);

4° any other balance in the surplus accumulated on behalf of the former municipality is allocated to the reduction of the property tax applicable to all the taxable immovables in the sector made up of its territory for a

period that does not exceed 5 years. At the end of the period, the excess amounts are paid into the general fund of the new municipality.

17. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which it adopted separate budgets is charged to all the taxable immovables in the sector made up of the territory of that former municipality.

18. The working fund of the new municipality is constituted of the working fund of each of the former municipalities as it existed at the end of the last fiscal year for which the former municipalities adopted separate budgets.

Subject to paragraph 1 of section 16, the amounts borrowed from the working fund of a former municipality are to be paid by the new municipality.

19. Subject to paragraph 1 of section 15, the annual repayment of loans made under loan by-laws adopted by a former municipality before the coming into force of this Order in Council remains charged to the taxable immovables in the sector made up of the territory of the former municipality that contracted them, in accordance with the tax clauses of those by-laws.

If the new municipality decides to amend the clauses in accordance with the law, the amendments may only cover the taxable immovables situated in the sector made up of the territory of the former municipality that contracted the loan.

20. Any debt or gain that may result from legal proceedings for any act performed by a former municipality continues to be charged or credited to all the taxable immovables in the sector made up of the territory of that former municipality.

21. A municipal housing bureau is constituted under the name of “Office municipal d’habitation de Saint-Alexis-de-Montcalm”. The name of the bureau may initially be changed by a simple resolution of the board of directors within the year following its constitution. Notice of the name change must be sent to the Société d’habitation du Québec and published in the *Gazette officielle du Québec*.

The municipal housing bureau succeeds the municipal housing bureau of the former Village de Saint-Alexis, which is dissolved. The third and fourth paragraphs of section 58 of the Act respecting the Société d’habitation du Québec (chapter S-8) apply to the new municipal housing bureau as though it had been constituted by letters patent under section 57 of that Act.

The bureau is administered by a board of directors formed of 7 members, who are also the directors. Three members are appointed by the council of the new municipality, 2 members are elected by all the lessees of the bureau, in accordance with the Act respecting the Société d’habitation du Québec, and 2 members are appointed by the Minister of Municipal Affairs, Regions and Land Occupancy, after consultation, from among the most representative socio-economic groups of the bureau’s territory.

Until all the directors have been appointed in accordance with the terms and conditions provided for in the third paragraph of this section, the provisional directors of the new bureau are the members of the former municipal housing bureau it succeeds.

The directors elect from among themselves a chair, vice-chair, and any other officer they deem necessary to appoint.

The term of the board members is 3 years and is renewable. The board members remain in office until reappointed or replaced even though their terms expire.

A quorum for the meetings is a majority of the members in office.

The directors may, from the coming into force of this Order in Council,

1° borrow money on the credit of the bureau;

2° issue bonds or other securities of the bureau and give them as security or sell them for the prices and amounts deemed appropriate;

3° hypothecate or pledge the present or future immovables and movables of the bureau to ensure the payment of such bonds or other securities, or give only part of that security for those purposes;

4° hypothecate the immovables and movables of the bureau or otherwise affect them, or give various types of security, to ensure the payment of loans contracted other than by the issue of bonds, as well as the payment or execution of any other debt, contract and liability of the bureau; and

5° subject to the Act respecting the Société d’habitation du Québec, the regulations made under that Act and the directives issued by the Société, adopt any by-law deemed necessary or useful for the internal management of the bureau.

The employees of the bureau that has been dissolved become, without reduction in salary, employees of the new bureau and retain their seniority and fringe benefits.

Within 15 days of their adoption, the bureau sends to the Société d'habitation du Québec a certified true copy of the by-laws and resolutions appointing or dismissing a member or director.

The budget of the dissolved bureau remains applicable for the remainder of the current fiscal year.

22. All the movable and immovable property belonging to each of the former municipalities becomes the property of the new municipality.

23. This Order in Council comes into force on the date of its publication in the *Gazette officielle du Québec*.

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

## SCHEDULE A

### OFFICIAL DESCRIPTION OF THE TERRITORIAL BOUNDARIES OF MUNICIPALITÉ DE SAINT-ALEXIS, IN MUNICIPALITÉ REGIONALE DE COMTE DE MONTCALM.

The territory of Municipalité de Saint-Alexis, in Municipalité régionale de comté de Montcalm following the amalgamation of Paroisse de Saint-Alexis and Village de Saint-Alexis, comprises in reference to the cadastre of Québec, the lots or parts of lots, their successor lots, hydrographic and topographic entities, thoroughfares, built-up sites or parts thereof within the perimeter starting at the apex of the northern angle of lot 3 140 607 and that follows, successively, the following lines and demarcations: southeasterly, the northeastern limit of lots 3 140 607, 2 538 651, 2 538 660, 2 538 641, 2 538 648, 2 538 657, 2 538 655, 2 538 656, 2 538 658, 2 538 661, 2 538 621, 2 538 637, 2 538 630, 2 538 633, 2 538 632, 2 538 636, 2 538 623, 2 800 337, 2 538 624, 2 800 344, 2 538 599, 2 538 598, 2 538 601, 2 538 600, 2 538 602, 2 538 603, 2 538 604, 2 538 605, 2 538 609, 2 538 611, 2 538 610, 2 538 612, 2 538 608, 2 538 617, 2 538 613, 2 538 615, 2 538 616, 2 538 607, 2 538 597 and 2 538 595; southwesterly, the southeastern limit of lot 2 538 595; southeasterly, the northeastern limit of lots 2 538 595, 2 538 594, 2 538 579, 2 538 580, 4 727 882, 2 538 585, 2 538 586, 2 538 584, 2 538 596 2 538 588, 2 538 591, 2 538 589, 2 538 590, 2 538 593, 2 538 592, 2 800 378, 2 800 379, 2 538 566, 2 538 576, 2 800 102, 2 800 105, 2 800 106, 2 800 096, 2 800 388, 2 800 095, again 2 800 388, 2 800 092, 2 800 090, 2 539 584, 2 800 087,

2 800 088, 2 800 089, 2 538 310, 2 538 311, 2 538 309, 2 538 312 and 2 538 313; southwesterly, the southeastern limit of lot 2 538 307 to the apex of the southwestern angle of lot 3 023 128; easterly, the northern limit of lots 2 538 308, 2 800 386, 2 538 319 to 2 538 325, 2 538 329, 2 538 330, 2 538 328, 2 538 331, 2 538 332, 2 538 333, 2 538 334, 2 538 336, 2 538 337, 2 538 338, 2 538 339, 2 538 340, 2 538 342, 2 538 343, 2 538 341, 2 538 344 and 4 606 129; southeasterly, a broken line that borders to the northeast lots 4 606 129, 2 538 346, 2 538 335, 2 538 348 and 2 538 347; southerly, the eastern limit of lots 2 538 347, 2 800 111 and 2 539 346; northwesterly, the southwestern limit of lots 2 539 346, 2 539 345 and 2 800 111; southerly, the eastern limit of lots 2 539 350, 2 800 110 and 2 538 270, that segment being the west side of the right of way of Route 341; successively, northwesterly, the southwestern limit of lots 2 538 270 retrograding to 2 538 266, 2 538 271, 3 675 328, 2 538 273 and 2 538 272, a line in lot 2 538 262 to the apex of the northeastern angle of lot 2 538 257, thence the northeastern limit of lot 2 538 257; southwesterly, the southeastern limit of lot 2 538 283; northwesterly, the southwestern limit of lots 2 538 283, 2 538 281, 2 538 282, 2 538 280, 2 538 279, 2 538 278, 2 538 277, 2 538 276, 2 538 275, 3 557 657, 2 538 297, 2 538 304, 2 538 301 and part of the southwestern limit of lot 2 538 202 to the apex of the northern angle of lot 2 538 243; southwesterly, the southeastern limit of lots 2 800 348, 2 538 292, 2 538 285 and 2 538 284; successively, northwesterly, the southwestern limit of lots 2 538 284, 2 538 288, 2 538 287, 2 538 286, 2 800 341, 2 538 374, 2 538 375, 2 538 382, 2 538 373, 2 538 370, 2 538 381, 2 538 380, 2 538 379, 2 538 378, 2 538 377, 2 538 372, 2 538 371, 2 538 401, 2 538 400, 2 538 399, 2 538 397, 2 538 398, 2 538 396, 4 832 534, 2 538 394, 2 538 395, 2 538 402, 2 538 403, 2 538 404, 3 708 839, part of the southwestern limit of lot 2 538 416 to the apex of the northwestern angle of lot 2 538 385, a line in lots 2 538 416 and 2 538 415 to the apex of the eastern angle of lot 2 538 414, part of the southwestern limit of lot 2 538 426 to the apex of the southeastern angle of lot 2 800 430, the southwestern limit of lot 2 800 430, again part of the southwestern limit of lot 2 538 426, a line in lots 2 538 425, 2 538 424, 2 538 423, 2 538 421 and 2 538 412 to the apex of the eastern angle of lot 2 800 405, the northeastern limit of lot 2 800 405, a line in lots 2 538 422, 2 538 420 and 2 538 419 to the apex of the eastern angle of lot 2 800 404, the southwestern limit of lots 3 333 644, 2 538 433, part of the southwestern limit of lot 2 538 434 to the apex of the southeastern angle of lot 2 800 293, the southwest limit of lot 2 800 293 and part of the southwestern limit of lot 2 538 440, a line in lots 2 538 442, 2 538 441, 2 538 438, 2 538 437, 2 538 435, 2 538 439, 2 538 436, 2 538 431, 2 538 430, 2 538 429, 2 538 428, 2 538 427, 2 538 467 and 2 538 487 to the apex of the southeastern angle of lot 2 800 402, the northeastern limit of lot 2 800 402, a

line in lots 2 538 482, 2 538 483, 2 538 484, 2 538 478 and 2 538 466 to the apex of the southeastern angle of lot 2 800 401, the northeastern limit of lot 2 800 401, a line in lots 2 538 470, 2 438 462 and 2 538 463 to the apex of the eastern angle of lot 2 800 407, the southwestern limit of lots 2 538 476 and 2 538 475, a line in lots 2 538 474, 2 538 473, 2 538 472, 2 538 468, 2 538 465 and 2 538 464 to the apex of the southeastern angle of lot 2 800 398, the northeastern limit of lot 2 800 398, a line in lots 2 539 066, 2 539 064 and 2 539 062 to the apex of the southwestern angle of lot 2 539 063, part of the southwestern limit of lot 2 539 063 to the apex of the southeastern angle of lot 2 800 226, thence, the southwestern limit of the said lot; successively, northeasterly, the northwestern limit of lots 2 800 226, 2 800 227, 3 369 741, 4 221 787, 4 221 788, 4 221 789, 2 539 094, 2 539 095, 2 539 096 and 2 539 097, then correspondig to the southeast side of the right of way of Route 346 (rang du Cordon), the northwestern limit of lots 2 539 098, 2 539 100, 2 539 105, 2 800 249, 2 539 118, 2 539 121, again 2 800 249, 2 539 110, 2 539 111, 2 539 113, 2 800 251, 4 727 890, 4 727 889, 4 727 888, 2 539 133, 2 539 134, 2 539 136, 2 539 137, 2 539 139, 2 539 475, 2 539 476, 2 539 477, 2 539 478, 2 539 479, 2 539 480, 2 539 481, 2 800 296, 2 539 485, 2 539 484, again 2 539 485, 2 539 486, 2 539 487, 2 539 488, 2 539 489, 2 539 490, 4 246 846, 4 246 847, 2 539 492, 4 421 686, 4 421 685, 2 539 494, 2 539 495, 2 539 496, 2 539 497, 2 539 498, 2 539 500, 2 539 501, 2 539 502, 4 790 226, 4 790 225, 2 539 504, 2 539 505, 2 539 506, 2 539 507, 4 622 511, 4 622 510, 2 800 443, 4 246 848, 4 246 849, 4 246 850, 3 140 605, 3 140 606 and 3 140 607, to its starting point.

Ministère des Ressources naturelles  
Bureau de l'arpenteur général du Québec  
Service des levés officiels et des limites administratives

Québec, 24 October 2012

Prepared by: \_\_\_\_\_  
GENEVIÈVE TÉTREAULT,  
*Land surveyor*

GT/mr  
Record: 523334

2380



## Parliamentary Committees

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### Committee on Culture and Education

#### General consultation

#### **Bill 14, An Act to amend the Charter of the French language, the Charter of human rights and freedoms and other legislative provisions**

The Committee on Culture and Education will be holding public hearings beginning March 12, 2013, as part of its general consultation on Bill 14, An Act to amend the Charter of the French language, the Charter of human rights and freedoms and other legislative provisions. This bill is available on the Committee's web page at [www.assnat.qc.ca](http://www.assnat.qc.ca); it may also be obtained by contacting the committee clerk.

Individuals and organizations wishing to express their views on this subject must submit a brief to the Committees Secretariat no later than February 11, 2013. Briefs must be on letter-size paper and include a summary of their contents. They may be sent by email (Word or unlocked PDF) or regular mail, or hand delivered at the reception desk of the Committees Secretariat.

Individuals wishing to voice their views during public hearings without submitting a brief must file a request to that effect with the committee clerk no later than February 11, 2013. The request must include a short statement summarizing the nature of the presentation to be made.

On the basis of these briefs and requests, the Committee decides which individuals and organizations it will hear.

Unless the Committee decides otherwise, briefs will be made public and posted on the Committee's web page, along with any personal information they contain.

Deadlines for submitting briefs and requests are subject to change, as is the opening date for public hearings. If changes are made, the information will be made public via the National Assembly's website without further notice being published in the newspapers.

Another way to provide input is through the online consultation to be launched on February 12, 2013. A questionnaire will be put up on the Committee's web

page at [www.assnat.qc.ca](http://www.assnat.qc.ca). All completed questionnaires will be sent to Committee members and to the Minister responsible for the Charter of the French language, Diane De Courcy, who will sit on the Committee during its work on Bill 14.

Briefs, requests, correspondence and inquiries should be addressed to Ms. Louise Cameron, Interim Clerk of the Committee on Culture and Education, Édifice Pamphile-Le May, 1035, rue des parlementaires, 3<sup>e</sup> étage, Québec (Québec), G1A 1A3.

Telephone: 418-643-2722

Fax: 418-643-0248

Email: [cce@assnat.qc.ca](mailto:cce@assnat.qc.ca)

Toll-free number: 1-866-337-8837

2400





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## Notices

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### Notice

#### Source deductions tables

An Act respecting parental insurance  
(chapter A-29.011)

Taxation Act  
(chapter I-3)

An Act respecting the Québec Pension Plan  
(chapter R-9)

Notice is hereby given, in accordance with the fourth paragraph of section 60 of the Act respecting parental insurance (chapter A-29.011), the ninth paragraph of section 1015 of the Taxation Act (chapter I-3) and the fourth paragraph of section 59 of the Act respecting the Québec Pension Plan (chapter R-9), that the tables determining the amount that an employer must deduct from the remuneration it pays to its employees under section 60 of the Act respecting parental insurance and section 59 of the Act respecting the Québec Pension Plan, and the amount, including the health contribution, that a person must deduct or withhold in accordance with section 1015 of the Taxation Act come into force on 1 January 2013 and will be posted on the Revenu Québec website at the following address: [revenuquebec.ca](http://revenuquebec.ca)

Québec, 4 December 2012

NICOLAS MARCEAU,  
*Minister of Finance and the Economy*

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## Index

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

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Administrative Tribunal of Québec — Tariff of administrative fees, professional fees and other charges attached to proceedings . . . . . (An Act respecting administrative justice, chapter J-3)	3625	Draft
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