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**2**

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**Laws and Regulations**

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**Summary**

Table of Contents  
Regulations and other Acts  
Draft Regulations  
Treasury Board  
Notices  
Index

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### Contents

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## Table of Contents

Page

---

### Regulations and other Acts

---

1091-2014	Application for authorization and information and documents required for the application (Amend.) . . . . .	2805
1098-2014	Rules of Procedure of the Régie de l'énergie . . . . .	2806
1104-2014	Insurance, An Act respecting... — Regulation (Amend.) . . . . .	2811
1105-2014	Various regulations of a fiscal nature (Amend.) . . . . .	2812
1113-2014	Professional Code — Code of ethics of physicians (Amend.) . . . . .	2824
	Securities Act — Regulation 31-103 respecting registration requirements, exemptions and ongoing registrant obligations (Amend.) . . . . .	2827
	Securities Act — Regulation 33-109 respecting registration information (Amend.) — Regulation 52-107 respecting acceptable accounting principles and auditing standards (Amend.) . . . . .	2851

---

### Draft Regulations

---

	Labour standards, An Act respecting... — Labour standards specific to certain sectors of the clothing industry. . . . .	2903
	Labour standards, An Act respecting... — Labours standards. . . . .	2903
	Professional Code — Ordre professionnel des criminologues du Québec . . . . .	2904
	Supplemental Pension Plans Act — Funding of certain Kruger Inc. pension plans. . . . .	2908

---

### Treasury Board

---

214436	Government and Public Employees Retirement Plan, An Act respecting the... — Schedules I and II.1 (Amend.) — Pension Plan of Management Personnel, An Act respecting the... — Schedule II (Amend.) . . . . .	2911
--------	---	------

---

### Notices

---

	Source deductions tables . . . . .	2913
--	------------------------------------	------



## Regulations and other Acts

Gouvernement du Québec

### O.C. 1091-2014, 10 December 2014

An Act respecting the acquisition of farm land by non-residents (chapter A-4.1)

#### Application for authorization and the information and documents required for the application — Amendment

Regulation to amend the Regulation respecting an application for authorization and the information and documents required for the application

WHEREAS, under subparagraph 3 of the first paragraph of section 35 of the Act respecting the acquisition of farm land by non-residents (chapter A-4.1), the Government may, by regulation, determine the manner of submitting an application for authorization and the form and content of any document, notice or form required for the application of the Act;

WHEREAS the Government made the Regulation respecting an application for authorization and the information and documents required for the application (chapter A-4.1, r. 2);

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting an application for authorization and the information and documents required for the application was published in Part 2 of the *Gazette officielle du Québec* of 23 July 2014 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation without amendment;

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

THAT the Regulation to amend the Regulation respecting an application for authorization and the information and documents required for the application, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

### Regulation to amend the Regulation respecting an application for authorization and the information and documents required for the application

An Act respecting the acquisition of farm land by non-residents (chapter A-4.1, s. 35)

**1.** The Regulation respecting an application for authorization and the information and documents required for the application (chapter A-4.1, r. 2) is amended in section 1:

(1) by adding «and, where applicable, a copy of the signed promise of purchase» at the end of paragraph *a*;

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

“(b) a dated and signed scale plan, indicating the scale used, the cardinal points, the numbers of the lots referred to in the application, the area and the measurement of each side of the sites in question, the area and the location of each lot belonging to the owner of the lots in question that is contiguous or deemed contiguous under the Act to each of the lots in question, the location of the buildings erected on the lots in question and the use of the lots contiguous to those lots;”;

(3) by adding the following at the end:

“(e) the incorporating document of the legal person, where applicable.”.

**2.** Section 2 is amended:

(1) by replacing subparagraphs i and ii of paragraph *a* by:

i. in the case of a natural person: his or her surname, first name, citizenship, address of domicile, email address or other technological address, job or occupation and telephone number, and the number of days the person has stayed in Québec during the 48 months preceding the date of the application;

ii. in the case of a legal person:

— the name of the legal person, where it was constituted and the Act that governs it;

— the address of its head office and, where applicable, of its business establishment in Québec and the telephone number and email address of the said head office and establishment;

— in the case of a company with share capital, the percentage of the shares of its share capital with full voting rights that belong to one or several persons that are not resident in Québec; the total number of its directors as well as the number of directors not resident in Québec; and

— in the case of a company without share capital, the percentage of its members that are not resident in Québec;”;

(2) by inserting “and the name and address of the owner” after “the farm land is located” in subparagraph i of paragraph *b*;

(3) by replacing subparagraph iii of paragraph *b* by the following:

“iii. the present and future uses of the farm land and the areas devoted to the uses;

iv. a description of any permanent structure and facility existing on the farm land, including any house and building;

v. the production costs and the livestock;

vi. the acquisition cost agreed to, distinguishing the prices for the land, the buildings and the equipment, and other property acquired;

vii. where applicable, the opinion of the applicant that the land concerned is not suitable for the cultivation of the soil or the raising of livestock due to the biophysical conditions of the soil and of the environment;”.

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

3590

Gouvernement du Québec

## O.C. 1098-2014, 10 December 2014

An Act respecting the Régie de l'énergie  
(chapter R-6.01)

### Régie de l'énergie — Rules of Procedure

CONCERNING the Rules of Procedure of the Régie de l'énergie

WHEREAS, pursuant to section 113 of the Act respecting the Régie de l'énergie (chapter R-6.01), the Régie may adopt rules of procedure applicable to the examination of applications or to public hearings;

WHEREAS, pursuant to section 115 of the said Act, the rules of procedure and regulations made by the Régie must be submitted to the Government, which may approve them with or without amendments;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft of the Rules of Procedure of the Régie de l'énergie was published in Part 2 of the *Gazette officielle du Québec* of 9 July 2014, with a notice that it could be approved by the Government on the expiry of 45 days following that publication;

WHEREAS comments have been received and it is expedient to approve the Rules with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Energy and Natural Resources:

THAT the Rules of Procedure of the Régie de l'énergie, attached hereto, be approved.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

### Rules of Procedure of the Régie de l'énergie

An Act respecting the Régie de l'énergie  
(chapter R-6.01, ss. 113 and 115)

#### CHAPTER I DEFINITIONS

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

“consultation” means the examination of an application by the Régie de l’énergie as part of a written process; (*consultation*)

“document” means any document, as defined in section 3 of the Act to establish a legal framework for information technology (chapter C-1.1), and includes any application, proceeding, evidence, request for information, letter or other communication addressed to the Régie; (*document*)

“expert witness” means a person called to testify at a hearing who is recognized as an expert by the Régie because of his or her knowledge and experience in a specific field or on a specific issue. (*témoign expert*)

“hearing” means a session during which the Régie hears evidence and arguments presented by participants; (*audience*)

“intervenor” means any interested person authorized by the Régie to participate in the examination of an application in order to present a point of view; (*intervenant*)

“participant” means an applicant or an intervenor; (*participant*)

“working session” means any meeting, except a hearing, held to examine an application; it includes an information session, discussion session and negotiation session; (*séance de travail*)

## CHAPTER II PROCESSING OF AN APPLICATION

- 2.** This chapter applies to any application processed by the Régie, other than a complaint.
- 3.** The Régie must take all necessary measures to ensure that proceedings follow a simple, expeditious and fair course. It may, in particular, to facilitate the processing of an application, prescribe time limits that differ from those prescribed by these Rules.
- 4.** A participant who cannot comply with a time limit prescribed by the Régie or by these Rules must give the Régie prior notice in writing, specifying the reason, and state the time within which the participant will comply with the order from the Régie. The Régie may, on valid grounds, accept the request for an extra time limit on the conditions it determines.
- 5.** The Régie may, in the absence of valid grounds, reject any late application or proceeding when it considers that it may have an impact on the fair and expeditious processing of an application.

## DIVISION I FILING OF DOCUMENTS

**6.** Every document cited or relied upon by a participant must be filed with the Régie.

**7.** Documents are filed by being entered in the electronic filing system of the Régie. When a document is entered in the system, the required number of copies, as specified by the Régie, of the original, signed paper version must be sent to the record office at the Régie.

A document filed in this manner is deemed to have been sent to all the participants.

A document filed outside business hours at the record office of the Régie is deemed to have been filed at the time of opening on the following day. Unless otherwise specified by the Régie, the business hours of the record office are 8:30 a.m. to 4:30 p.m. on working days.

**8.** When a participant files all or part of a document at different times, the document deemed filed is the last document filed within the time limit prescribed by the Régie or by these Rules.

**9.** Every document filed as evidence with the Régie that was not drawn up by the participant or a member of the participant’s staff must indicate its author’s identity and provide contact information for the author.

## DIVISION II SUBMISSION OF AN APPLICATION

**10.** Every application to the Régie must be submitted in writing and must

- (1) indicate the applicant’s name, address, telephone number, electronic address and fax number and, where applicable, the contact information for the applicant’s representative;
- (2) contain a clear and concise statement of the facts, the object of and reasons for the application, and the conclusions sought;
- (3) be signed by the applicant or the applicant’s representative;
- (4) include all relevant documents in support of the application, and a list of such documents;
- (5) be supported by one or more affidavits establishing all the facts set out in the application;

- (6) include any applicable fees;
- (7) include all other information required by the Régie.

**11.** If an application does not meet the requirements of section 10 of these Rules, the Régie may

- (1) refuse to process the application as submitted and return it to the applicant;
- (2) indicate the missing information to the applicant and, if needed, suspend its examination of the application until the missing information is provided;
- (3) agree to process the application, on the conditions it considers necessary.

### **DIVISION III** INSTRUCTIONS ISSUED BY THE RÉGIE

**12.** The Régie may issue instructions for the holding of a hearing, consultation, working session or negotiated agreement process, or any other procedure it selects to process an application.

**13.** When the Régie orders an applicant to publicize its instructions, the instructions may be publicized using any means and any medium specified by the Régie, including an information technology-based medium.

**14.** In addition to the means provided for in section 13 of these Rules, for any matter requiring a public hearing under section 25 of the Act respecting the Régie de l'énergie (chapter R-6.01), a public notice must be published in a periodical circulated in the area concerned by the matter, as specified by the Régie.

### **DIVISION IV** INTERVENTION

**15.** As part of the examination of an application under section 25 of the Act respecting the Régie de l'énergie or when so determined by the Régie as part of any other application, any interested person may apply to the Régie for intervenor status, in the manner provided for in section 7 of these Rules.

**16.** The application for intervenor status must be signed by the interested person or the interested person's representative and filed with the Régie within the time prescribed by the Régie.

The interested person must state

(1) the interested person's name, address, telephone number, electronic address and fax number and, where applicable, the contact information for the interested person's representative;

(2) the nature of the interested person's interest;

(3) the grounds for the intervention;

(4) the issues the interested person intends to address and a concise version of the conclusions sought or recommendations proposed;

(5) the manner in which the interested person's position is to be presented and, in particular, whether witnesses are to be heard or expert evidence presented;

(6) where applicable, suggestions to facilitate examination of the application;

(7) where applicable, the interested person's representativeness.

**17.** The applicant concerned may, within five working days after the time prescribed by the Régie for filing an application for intervenor status has expired, file comments on or an objection to the application with the Régie. The applicant must forward a copy of his comments or objection to the interested person.

**18.** The interested person may, within three working days after the comments or objections are forwarded, file a response with the Régie.

**19.** When the Régie grants intervenor status to an interested person, it must, if it considers it necessary, determine the framework for the intervention on the basis of the interested person's interest, the nature and importance of the issues addressed, the issues that the Régie considers relevant, and the public interest.

**20.** The Attorney General and the Minister responsible for the administration of the Act respecting the Régie de l'énergie may at all times intervene on their own motion before the Régie.

### **DIVISION V** COMMENTS

**21.** An interested person who does not wish to obtain intervenor status but who wishes to submit written comments on a matter examined by the Régie may file the comments within the time prescribed by the Régie.



**22.** The comments must specify the author's identity, give the author's contact information, provide a description of the nature of the author's interest and include any relevant information explaining or supporting the comments.

#### **DIVISION VI** WRITTEN EVIDENCE

**23.** An applicant must file with the Régie the documents and additional evidence the Régie considers necessary for its deliberations.

**24.** The Régie may allow any participant to file evidence, which must be supported by affidavits, within the time limit it prescribes.

**25.** A request for information may be sent to a participant concerning the documents filed by the participant, in the cases provided for by the Régie and within the time limit it sets.

**26.** Every challenge to a response to a request for information must be filed with the Régie within two working days after the response is filed, and specify the grounds for the challenge.

**27.** The participant concerned may, within three working days following the date of filing of the challenge, file comments with the Régie.

**28.** The Régie may inform a participant of missing elements in the documents filed. It may, in such a case, decide not to take the documents into consideration until the missing elements have been provided, or it may decide to return the documents to the participant.

**29.** Before a hearing starts or a matter is taken under advisement as part of a consultation, the Régie may require that all or part of a document filed by a participant be supported, within the time it prescribes, by an affidavit attesting to the truth of the facts alleged.

If the participant fails to file the required affidavit within the time prescribed, the Régie may decide not to take the document or part of a document into consideration.

#### **DIVISION VII** EXPERT WITNESSES

**30.** A participant who retains the services of an expert witness must file an application with the Régie for recognition of the expert's status.

The application must be filed at least 30 days before the scheduled date of the hearing and include

- (1) the expert witness's name and contact information;
- (2) the mandate of the expert witness and the requested area of expertise;
- (3) a copy of the expert witness's résumé, including a description of any experience relevant to the requested area of expertise.

**31.** Any challenge to an application for the recognition of an expert witness's status must be filed with the Régie at least 20 days before the scheduled date of the hearing. The Régie deals with the challenge at the hearing.

**32.** The Régie may require that expert witnesses whose services have been retained by participants communicate with each other to

- (1) exchange information and documents relating to facts or opinions on which they disagree;
- (2) discuss the facts or opinions on which they disagree to reduce the number of or eliminate the disputed issues;
- (3) come to a consensus on the facts, matters and opinions to be decided by the Régie.

The expert witnesses must file the results of their communications with the Régie.

#### **DIVISION VIII** CONFIDENTIALITY

**33.** A participant who requires documents or information be treated confidentially must file an application for that purpose with the Régie, supported by one or more affidavits, and provide the following information:

- (1) a summary of the nature of the documents and information for which confidential treatment is requested;
- (2) the grounds for the request, including the nature of the harm that would be caused by disclosure of the documents or information;
- (3) the period during which confidential treatment is requested.

**34.** The participant must include the following documents with the application for confidential treatment:

(1) for the public record, a version of the documents in which the information for which confidential treatment is requested has been blocked out;

(2) in a confidential envelope, for the exclusive use of the Régie, a complete version of the documents.

**35.** Every challenge to an application for confidential treatment must be filed with the Régie within five working days from the date on which the application is filed. The participant requesting confidential treatment may then file a response to the challenge within three days from the date on which the challenge is filed.

#### **DIVISION IX HEARING**

**36.** The Régie issues written instructions for the conduct of hearings and the preparation of a schedule and timetable, and fixes the time granted to each participant to present a position.

**37.** In exceptional circumstances, the Régie may, on grounds it considers valid, grant an application to postpone a hearing.

**38.** Unless the Régie issues directions to the contrary, a participant in a hearing may call and examine witnesses, examine the other participants' witnesses and present a position.

Witnesses are heard under oath, in the form of a solemn affirmation to tell the truth, the whole truth and nothing but the truth.

**39.** The Régie may, at the request of a participant or on its own motion, call witnesses and require the production of documents.

Where applicable, the Régie issues a summons to appear, and the participant who has requested it is then responsible for serving the summons on the witness concerned at the participant's own expense.

The summons to appear must be served at least five working days before the date scheduled for the witness's appearance, unless the Régie issues special instructions.

**40.** If a participant fails to attend a hearing, the Régie may render its decision in the participant's absence after ensuring that the participant was duly notified of the hearing.

**41.** All hearings are recorded by the Régie. Shorthand or machine shorthand notes may also be taken.

A participant who requests a copy of the recording from a hearing in order to transcribe it must provide the Régie with a copy of the transcript of the recording on the conditions determined by the Régie, whatever the medium used. The transcript costs are borne by the participant, unless the Régie decides otherwise.

#### **DIVISION X PAYMENT OF COSTS**

**42.** A participant, other than the carrier of electric power or a distributor, may file with the Régie a claim for costs, duly completed, within 30 days after the date on which the matter is taken under advisement.

**43.** The carrier of electric power or a distributor from which the costs are claimed may, within ten days after the expiry of the time prescribed for filing a claim for costs, file an objection or comments with the Régie.

**44.** A participant claiming costs may, within ten days after the date on which the objection or comments are filed, file a response with the Régie.

**45.** A participant wishing to be reimbursed for the cost of translating a document filed as part of a record must have obtained prior authorization from the Régie and must have filed the translation in the record.

**46.** The Régie may depart from the procedure provided for in this Division to accelerate or facilitate the payment of costs.

#### **CHAPTER III PROCESSING OF A COMPLAINT**

##### **DIVISION I CONCILIATION**

**47.** As part of the complaint processing process, the Régie must take all necessary steps to promote the use of conciliation.

**48.** Consent to allow inadmissible evidence consisting of information and documents exchanged during conciliation must be given in writing and be signed by the parties.

**49.** When conciliation leads to an agreement, written notification to that effect must be sent to the Régie by the conciliator or jointly by the complainant and, as applicable, the electric power carrier or a distributor. Upon receiving notification, the Régie closes the record.

## DIVISION II EXAMINATION OF A COMPLAINT

**50.** Every application to the Régie for the examination of a complaint must be in writing and

(1) state the complainant's name, address and telephone number and, where applicable, the complainant's electronic address and fax number and the contact information for the complainant's representative;

(2) contain a clear, brief account of the facts, the grounds for the complaint and the conclusions sought;

(3) be signed by the complainant or the complainant's representative;

(4) include all relevant documents in support of the complaint.

**51.** The Régie examines complaints on the basis of the written record or by holding a hearing.

**52.** Sections 3, 4 and 23 to 41 of these Rules, adapted as required, apply to the examination of a complaint.

**53.** Any grounds for the inadmissibility of a complaint must be raised when the internal examination record for the complaint is forwarded.

**54.** When a complaint is withdrawn, the complainant must notify the Régie in writing. When a complaint is settled, the complainant and, as applicable, the electric power carrier or a distributor must notify the Régie in writing. On receiving notification in either case, the Régie closes the record.

## CHAPTER IV COMPLEMENTARY PROVISIONS RESPECTING ADVICE TO THE MINISTER OR THE GOVERNMENT

**55.** Where the Régie holds a hearing or consultation in order to provide advice under section 42 or 57 of the Act respecting the Régie de l'énergie, on its own initiative or at the Minister's request, it must determine, in its instructions, the procedure for the public hearing or consultation.

## CHAPTER V MISCELLANEOUS PROVISIONS

**56.** If the expiry of a time period determined in these Rules for the doing of a thing falls on a non-working day, the thing may be validly done on the next following working day.

For the purposes of the first paragraph, Saturday, Sunday and any other day on which the offices of the Régie are closed are non-working days.

**57.** With authorization from the Régie, any delay, defect of form or irregularity of procedure may be remedied.

**58.** The secretary of the Régie is empowered to receive the documents that must be filed with the Régie under the Act or these Rules.

**59.** Upon payment of the reproduction costs, any interested person may obtain a copy of any document filed with the Régie other than a document for which a confidentiality order or publication ban has been made.

## CHAPTER VI TRANSITIONAL AND FINAL PROVISIONS

**60.** These Rules replace the Rules of Procedure of the Régie de l'énergie (chapter R-6.01, r. 4).

**61.** Applications being processed on the date of coming into force of these Rules are continued in accordance with these Rules.

**62.** These Rules come into force on the fifteenth day following the date of their publication in the *Gazette officielle du Québec*.

3591

Gouvernement du Québec

## O.C. 1104-2014, 10 December 2014

An Act respecting insurance  
(chapter A-32)

### Regulation — Amendment

Regulation to amend the Regulation under the Act respecting insurance

WHEREAS, under paragraph s of section 420 of the Act respecting insurance (chapter A-32), the Government may make regulations to establish the conditions applicable to group insurance contracts and their marketing, and to admission to a group of participants;

WHEREAS, under subparagraph 9 of the first paragraph of section 420.1 of the Act, the Government may, by regulation, determine the cases in which an insurer may, notwithstanding the first paragraph of section 244.1, acquire all or part of the shares of any legal person;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft Regulation to amend the Regulation under the Act respecting insurance was published in Part 2 of the *Gazette officielle du Québec* of 18 June 2014 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 without amendment;

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

THAT the Regulation to amend the Regulation under the Act respecting insurance, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Regulation under the Act respecting insurance

An Act respecting insurance  
(chapter A-32, s. 420, par. *s*, and s. 420.1,  
1st par., subpar. 9)

**1.** The Regulation under the Act respecting insurance (chapter A-32, r. 1) is amended in section 38 by replacing “tels” in paragraph 3 in the French text by “, telle que”.

**2.** The heading of Division II of Chapter XI is amended by replacing “on the life of depositors” by “on the life or health of depositors”.

**3.** The first paragraph of section 75 is amended by replacing “on the life of depositors” by “on the life or health of depositors”.

**4.** Section 86 is amended by replacing “on the life of depositors” by “on the life or health of depositors”.

**5.** The first paragraph of section 87 is amended

(1) by replacing “on the death of a participant” by “on the occurrence of an event insured against”;

(2) by replacing “on the life of depositors” by “on the life or health of depositors”.

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

3592

Gouvernement du Québec

## O.C. 1105-2014, 10 December 2014

Tax Administration Act  
(chapter A-6.002)

Taxation Act  
(chapter I-3)

An Act respecting the Québec sales tax  
(chapter T-0.1)

Fuel Tax Act  
(chapter T-1)

### Various regulations of a fiscal nature — Amendment

Regulations to amend various regulations of a fiscal nature

WHEREAS, under subparagraph *b* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002), the Government may make regulations in particular to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, prescribed international organizations, their head officers and their employees and the members of their families;

WHEREAS, under section 96.1 of the Tax Administration Act, the Government may set, by regulation, the tariff of fees payable by users of the service offered by the Agence du revenu du Québec with respect to advance rulings or paid advice;

WHEREAS, under subparagraph *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to generally prescribe the measures required for the application of the Act;

WHEREAS, under subparagraph 61 of the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government may make regulations to prescribe any other measures required for the purposes of the Act;

WHEREAS, under section 10.1 of the Fuel Tax Act (chapter T-1), a public carrier that meets the requirements prescribed by regulation is entitled, provided it applies therefor on the prescribed form, to the reimbursement of the tax paid by the public carrier on the fuel that was used to supply each bus while it was assigned to providing public transport;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3), the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) and the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office (chapter A-6.002, r. 5) to provide for reimbursement of the tax under Division III.6 of Chapter XVIII of the Act respecting municipal taxation (chapter F-2.1), namely the municipal 9-1-1 tax;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families to reflect the name change from Institut de l'énergie et de l'environnement (des pays) de la Francophonie (IEPF) to Institut de la Francophonie pour le développement durable (IFDD);

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families to include the International Federation of Air Line Pilots' Associations (IFALPA) as an organization that may be granted tax exemptions under the Regulation, pursuant to Order in Council 1000-2013 dated 25 September 2013;

WHEREAS it is expedient to amend the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation et du registraire des entreprises of the Agence du revenu du Québec (chapter A-6.002, r. 4.1) to adjust the fees for an advance ruling or written consultation so the fees more accurately reflect the cost of the service for which they are payable;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) primarily to give effect to the fiscal measures announced in the Information Bulletins published in particular on 21 December 2012, 11 July 2013 and 28 February 2014;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act to add the Centre de photonique du Québec inc. and the Centre de technologie physique et photonique de Montréal as eligible public research centres;

WHEREAS it is expedient to amend the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) to remove one of the requirements that a public carrier must meet to be entitled to a reimbursement of the fuel tax paid, being the requirement for the carrier to produce a certificate on its behalf to the effect that the users' rate is or will be, as the case may be, adjusted in order to take the reimbursement into account;

WHEREAS it is expedient, with a view to more efficient application of the Taxation Act and the Act respecting the Québec sales tax, to amend the Regulation respecting the Taxation Act and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) to make technical, terminological and consequential amendments;

WHEREAS, under section 12 of the Regulations Act (chapter R-18.1), a proposed regulation may be made without having been published as provided for in section 8 of the Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

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

WHEREAS the Government is of the opinion that the fiscal nature of the norms established by the regulations attached to this Order in Council warrants the absence of prior publication and such coming into force;

WHEREAS section 27 of the Act provides that the Act does not prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS, under section 97 of the Tax Administration Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; such a regulation may also, if it so provides, apply to a period prior to its publication;

WHEREAS, under the second paragraph of section 1086 of the Taxation Act, the regulations made under the Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein and they may also, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS, under the second paragraph of section 677 of the Act respecting the Québec sales tax, a regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec*, unless the regulation fixes another date which may in no case be prior to 1 July 1992;

WHEREAS, under section 56 of the Fuel Tax Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

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

THAT the regulations attached to this Order in Council be made:

— Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families;

— Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families;

— Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation et du registraire des entreprises of the Agence du revenu du Québec;

— Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office;

— Regulation to amend the Regulation respecting the Taxation Act;

— Regulation to amend the Regulation respecting the Québec sales tax;

— Regulation to amend the Regulation respecting the application of the Fuel Tax Act.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

### **Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families**

Tax Administration Act  
(chapter A-6.002, s. 96, 1st par., subpar. b and s. 97)

**1.** (1) Section 4 of the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3) is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Subsection 1 has effect from 1 December 2009.

**2.** (1) Section 4.1 of the Regulation is amended by adding the following after subparagraph 2 of the first paragraph:

“(3) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Subsection 1 has effect from 1 December 2009.

**3.** (1) Section 8.5 of the Regulation is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Subsection 1 has effect from 1 December 2009.

**4.** (1) Section 8.6 of the Regulation is amended by adding the following after subparagraph 2 of the first paragraph:

“(3) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”.

(2) Subsection 1 has effect from 1 December 2009.

**5.** (1) Schedule B to the Regulation is amended by replacing paragraph 6 by the following:

“6° Institut de la Francophonie pour le développement durable (IFDD);”.

(2) Subsection 1 has effect from 22 January 2013.

**6.** (1) The heading of Schedule I to the Regulation is amended by replacing “INSTITUT DE L'ÉNERGIE ET DE L'ENVIRONNEMENT (DES PAYS) DE LA FRANCOPHONIE (IEPF)” by “INSTITUT DE LA FRANCOPHONIE POUR LE DÉVELOPPEMENT DURABLE (IFDD)”.

(2) Subsection 1 has effect from 22 January 2013.

**7.** (1) Schedule I to the Regulation is amended by replacing, in paragraphs 1° to 3°, “Institut de l'énergie et de l'environnement (des pays) de la Francophonie (IEPF)” by “Institut de la Francophonie pour le développement durable (IFDD)”.

(2) Subsection 1 has effect from 22 January 2013.

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

### **Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families**

Tax Administration Act  
(chapter A-6.002, s. 96, 1st par., subpar. *b* and s. 97)

**1.** (1) Section 4 of the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”.

(2) Subsection 1 has effect from 1 December 2009.

**2.** (1) Section 4.1 of the Regulation is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”.

(2) Subsection 1 has effect from 1 December 2009.

**3.** (1) Section 8.2 of the Regulation is amended by adding the following after subparagraph 6 of the second paragraph:

“(7) the individual is an employee of the International Federation of Air Line Pilots' Associations (IFALPA) and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2.”.

(2) Subsection 1 applies from the taxation year 2012, except for the purpose of applying sections 8.5 and 8.6 of the Regulation, where that latter section refers to the rebate or refund provided for in section 8.5, in which case it applies in respect of duties imposed after 12 November 2012.

**4.** (1) Section 8.3 of the Regulation is amended by replacing “6” by “7”.

(2) Subsection 1 applies from the taxation year 2012, except that where section 8.3 of the Regulation applies to an organization that is the International Federation of Air Line Pilots' Associations (IFALPA), subsection 1 has effect from 13 November 2012.

**5.** (1) Section 8.4 of the Regulation is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”.

(2) Subsection 1 has effect from 1 December 2009.

**6.** (1) Section 8.5 of the Regulation is amended in the first paragraph

(1) by replacing “6” in the portion before subparagraph 1 by “7”;

(2) by adding the following after subparagraph 3:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Paragraph 1 of subsection 1 applies in respect of duties imposed after 12 November 2012.

(3) Paragraph 2 of subsection 1 has effect from 1 December 2009.

**7.** (1) Section 8.6 of the Regulation is amended by replacing “6” in the portion before paragraph 1 by “7”.

(2) Subsection 1 applies from the taxation year 2012, except in respect of the rebate or refund provided for in section 8.5 of the Regulation, in which case it applies in respect of duties imposed after 12 November 2012.

**8.** (1) Schedule B to the Regulation is amended by inserting the following in alphabetical order:

“International Federation of Air Line Pilots’ Associations (IFALPA).”

(2) Subsection 1 has effect from 13 November 2012, except for the purpose of applying section 8.4 of the Regulation, in which case it applies in respect of duties imposed after 12 November 2012.

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

### **Regulation to amend the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation et du registraire des entreprises of the Agence du revenu du Québec**

Tax Administration Act  
(chapter A-6.002, s. 96.1)

**1.** (1) Section 2 of the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation et du registraire des entreprises of the Agence du revenu du Québec (chapter A-6.002, r. 4.1) is amended

(1) by replacing “\$108” in the first paragraph by “\$125”;

(2) by replacing “\$269” in the second paragraph by “\$300”.

(2) Subsection 1 applies from 1 January 2015.

**2.** (1) Section 3 of the Regulation is amended

(1) by replacing “\$108” in the first paragraph by “\$125”;

(2) by replacing “\$269” in the second paragraph by “\$300”.

(2) Subsection 1 applies from 1 January 2015.

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

### **Regulation to amend the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office**

Tax Administration Act  
(chapter A-6.002, s. 96, 1st par., subpar. b and s. 97)

**1.** (1) Section 5 of the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office (chapter A-6.002, r. 5) is amended by adding the following after subparagraph 2 of the first paragraph:

“(3) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Subsection 1 has effect from 1 December 2009.

**2.** (1) Section 10.2 of the Regulation is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Subsection 1 has effect from 1 December 2009.

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



## Regulation to amend the Regulation respecting the Taxation Act

Taxation Act  
(chapter I-3, s. 1086, 1st par., subpar. *f* and 2nd par.)

**1.** (1) Section 22R3 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended

(1) by inserting “737.22.0.4.7,” in the first paragraph after “737.22.0.3,”;

(2) by inserting “or 737.22.0.4.1” in the second paragraph after “737.22.0.1”.

(2) Subsection 1 applies from the taxation year 2012.

**2.** (1) Section 92.11R18 of the Regulation is amended by replacing subparagraph ii of paragraph *b* by the following:

“ii. where the holder is

(1) a trust described in subparagraph *a* of the first paragraph of section 653 of the Act and in the second paragraph of that section, called “spouse trust” in paragraphs *c* and *d*, for the life of an individual to whom that subparagraph *a* refers if the individual is entitled to receive all of the income of the trust that arose before the individual’s death,

(2) a joint spousal trust, until the day of the later of the death of the individual and the death of the beneficiary under the trust who is the individual’s spouse,

(3) a testamentary trust, other than a spouse trust, where the annuity is issued before 24 October 2012, for the life of an individual who is entitled to receive income from the trust, or

(4) a testamentary trust, other than a spouse trust or a testamentary trust referred to in subparagraph 3, for the life of an individual who was entitled when the contract was first held to receive all of the income of the trust that arose before the individual’s death;”.

(2) Subsection 1 applies from the taxation year 2000.

**3.** (1) Section 130R15 of the Regulation is amended

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

““biogas” means the gas produced by the anaerobic digestion of organic waste that is food and animal waste, manure, plant residue, pulp and paper by-product, separated organics, sludge from an eligible sewage treatment facility or wood waste;”;

(2) by replacing the portion of the definition of “food and animal waste” before paragraph *c* by the following:

““food and animal waste” means organic waste that is disposed of in accordance with the laws of Canada or a province and that is

(a) generated during the preparation or processing of food or beverage for human or animal consumption;

(b) food or beverage that is no longer fit for human or animal consumption; or”;

(3) by inserting the following definition after the definition of “pulp and paper waste”:

““separated organics” means organic waste, other than waste that is considered to be toxic or hazardous waste under any law of Canada or a province, that could, but for its use in a system that converts biomass into biogas, be disposed of in an eligible waste management facility or eligible landfill site;”;

(4) by inserting the following definition after the definition of “plant residue”:

““pulp and paper by-product” means tall oil soaps and crude tall oil that are produced as by-products of the processing of wood into pulp or paper and the by-product of a pulp or paper plant’s effluent treatment or its de-inking processes;”.

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of property acquired after 20 March 2013 that was not used or acquired for use before 21 March 2013.

(3) Paragraphs 3 and 4 of subsection 1 have effect from 21 March 2013.

**4.** (1) The Regulation is amended by inserting the following after section 130R75:

“**130R75.1.** Despite the definition of “exempt property” in the first paragraph of section 130R71, exempt property does not include property that is the subject of a lease if that property had, at the time the lease was entered into, a fair market value in excess of \$1,000,000 and the lessee of the property is

(a) a person who is exempt from tax by reason of Book VIII of Part I of the Act;

(b) a person who uses the property in the course of carrying on a business, the income from which is exempt from tax under Part I of the Act by reason of any provision of the Act;

(c) a Canadian government; or

(d) a person not resident in Canada, except if the person uses the property primarily in the course of carrying on a business in Canada that is not a treaty-protected business.

For the purposes of the first paragraph, if it is reasonable, having regard to all the circumstances, to conclude that one of the main reasons for the existence of two or more leases was to avoid the application of the first paragraph by reason of each such lease being a lease of property where the property that was the subject of the lease had a fair market value, at the time the lease was entered into, not in excess of \$1,000,000, each such lease is deemed to be a lease of property that had, at the time the lease was entered into, a fair market value in excess of \$1,000,000.”

(2) Subsection 1 applies in respect of property that is the subject of a lease entered into after 4:00 p.m., Eastern Standard Time, on 4 March 2010.

**5.** (1) Section 130R154.1 of the Regulation is amended by replacing “1 January 2012” in the portion before paragraph *a* by “1 January 2016”.

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

**6.** (1) The Regulation is amended by inserting the following after section 130R163.1:

“**130R163.2.** Property of a taxpayer in respect of which the taxpayer is a transferee, within the meaning of section 96.0.2 of the Act, must, where the taxpayer has, jointly with the transferor of the property within the meaning of that section 96.0.2, made a valid election under paragraph *c* of subsection 4.2 of section 13 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Suppl.)), be included in a separate class from other properties of the taxpayer described in the same class in Schedule B.”

(2) Subsection 1 has effect from 21 December 2002, except that where section 130R163.2 of the Regulation applies before 20 December 2006, it is to be read as follows:

“**130R163.2.** Property of a taxpayer in respect of which the taxpayer is a transferee, within the meaning of section 96.0.2 of the Act, must, where the taxpayer has, jointly with the transferor of the property within the meaning of that section 96.0.2, made a valid election under subparagraph *c* of the first paragraph of that section 96.0.2, be included in a separate class from other properties of the taxpayer described in the same class in Schedule B.”

**7.** (1) Section 487.0.2R1 of the Regulation is amended by adding the following after paragraph *m*:

“(n) for the calendar year 2010:

i. in the province of British Columbia, the Census Subdivisions Bulkley-Nechako B to F, Cariboo A to F and I to K, Fraser-Fort George A and C to H and Peace River B to E, as these subdivisions were developed by Statistics Canada for the 2006 Census, and

ii. in the province of Alberta, the Counties of Birch Hills, Clear Hills, Grande Prairie, Northern Lights, Northern Sunrise, Saddle Hills, Woodlands and Yellowhead, the Improvement District No. 12 and the Municipal Districts of Big Lakes, Fairview, Greenview, Peace, Smoky River and Spirit River; and

“(o) for the calendar year 2012:

i. in the province of Ontario, the Census Divisions Brant, Haldimand-Norfolk, Hamilton and Ottawa, as these divisions were developed by Statistics Canada for the 2011 Census, the Counties of Bruce, Dufferin, Frontenac, Grey, Hastings, Huron, Lanark, Lennox and Addington, Northumberland, Oxford, Perth, Prince Edward, Renfrew and Wellington, the Districts of Parry Sound and Rainy River, as these districts were developed by Statistics Canada for the 2011 Census, the District Municipality of Muskoka, the Regional Municipalities of Halton, Niagara and Waterloo, the Territorial Districts of Algoma and Manitoulin and the United Counties of Prescott and Russell,

ii. in the province of Québec, the Regional County Municipalities of Les Collines-de-l’Outaouais, Papineau, Pontiac and Temiscamingue, and Ville de Gatineau,

iii. in the province of Manitoba, Census Division No. 1, Unorganized, as developed by Statistics Canada for the 2011 Census, and the Rural Municipalities of De Salaberry, Franklin, Hanover, La Broquerie, Montcalm, Morris, Piney, Reynolds, Rhineland, Ritchot, Ste. Anne, Stuartburn, Tache and Whitemouth,

iv. in the province of British Columbia, the Peace River Regional District, and

v. in the province of Alberta, the Counties of Birch Hills, Clear Hills, Grande Prairie, Mackenzie, Northern Lights and Saddle Hills and the Municipal Districts of Fairview, Peace and Spirit River.”

(2) Subsection 1 has effect from 1 January 2010.

**8.** (1) The Regulation is amended by replacing section 487.0.2R2 by the following:

“**487.0.2R2.** For the purposes of section 487.0.2R1, a city, county, district or other municipality is deemed to include any area that is surrounded by the territory of the city, county, district or other municipality.”

(2) Subsection 1 has effect from 1 January 2014.

**9.** (1) Section 487.0.2R3 of the Regulation is amended by adding the following after subparagraph *b* of the first paragraph:

“(c) for the calendar year 2010:

i. in the province of Manitoba, Census Divisions No. 18 and 19, Unorganized and No. 20, Unorganized, North and South Parts, as these divisions were developed by Statistics Canada for the 2006 Census, the Rural Municipalities of Alberta, Alexander, Alonsa, Armstrong, Arthur, Bifrost, Brenda, Brokenhead, Cameron, Coldwell, Dauphin, East St. Paul, Edward, Eriksdale, Ethelbert, Fisher, Gilbert Plains, Gimli, Glenella, Grahamdale, Grandview, Hillsburg, Kelsey, Lac du Bonnet, Lawrence, McCreary, Minitonas, Mountain, Mossey River, Ochre River, Pipestone, Reynolds, Rockwood, St. Andrews, St. Clements, St. Laurent, Ste. Rose, Shellmouth-Boulton, Shell River, Sifton, Siglunes, Swan River, West St. Paul, Whitemouth, Winchester and Woodlands and the Valley River 63A reserve, and

ii. in the province of Saskatchewan, the Rural Municipalities of Aberdeen, Arborfield, Barrier Valley, Bayne, Big Quill, Birch Hills, Bjorkdale, Blaine Lake, Blucher, Buchanan, Buckland, Calder, Cana, Canwood, Churchbridge, Clayton, Colonsay, Connaught, Corman Park, Cote, Cupar, Duck Lake, Dundurn, Elfros, Emerald, Fish Creek, Flett’s Springs, Foam Lake, Garden River, Garry, Good Lake, Grant, Great Bend, Hazel Dell, Hoodoo, Hudson Bay, Humboldt, Insinger, Invergordon, Invermay, Ituna Bon Accord, Kellross, Kelvington, Keys, Kinistino, Laird, Lakeland, Lake Lenore, Lakeside, Lakeview, Leask, Leroy, Lipton, Livingston, Lost

River, McCraney, Moose Range, Morris, Mount Hope, Nipawin, Orkney, Paddockwood, Pleasantdale, Ponass Lake, Porcupine, Prairie Rose, Preeceville, Prince Albert, Redberry, Rosedale, Rosthern, Saltcoats, Sasman, Shellbrook, Sliding Hills, Spalding, St. Louis, St. Peter, St. Philips, Stanley, Star City, Three Lakes, Tisdale, Torch River, Touchwood, Tullymet, Osborne, Vanscoy, Viscount, Wallace, Willow Creek, Wolverine, Wood Creek and Wreford; and

“(d) for the calendar year 2011:

i. in the province of Manitoba, Census Divisions No. 18 and 19, Unorganized, as these divisions were developed by Statistics Canada for the 2006 Census, and the Rural Municipalities of Alberta, Alonsa, Archie, Armstrong, Arthur, Bifrost, Brenda, Cameron, Coldwell, Cornwallis, Dauphin, Edward, Eriksdale, Fisher, Gimli, Glenella, Glenwood, Grahamdale, Kelsey, Lakeview, Lawrence, McCreary, Miniota, Morton, Mossey River, Oakland, Ochre River, Pipestone, Portage la Prairie, St. Laurent, Ste. Rose, Sifton, Siglunes, Wallace, Westbourne, Whitehead, Whitewater, Winchester, Woodlands and Woodworth, and

ii. in the province of Saskatchewan, the Rural Municipalities of Abernethy, Antler, Argyle, Benson, Bratt’s Lake, Brock, Brokenshell, Browning, Calder, Caledonia, Cambria, Cana, Chester, Churchbridge, Coalfields, Cymri, Elcapo, Enniskillen, Estevan, Fertile Belt, Fillmore, Francis, Golden West, Grayson, Griffin, Hazelwood, Indian Head, Kingsley, Lake Alma, Lajord, Langenburg, Laurier, Lomond, Martin, Maryfield, McLeod, Montmartre, Moose Creek, Moose Mountain, Moosomin, Mount Pleasant, Norton, Orkney, Reciprocity, Rocanville, Saltcoats, Scott, Silverwood, Souris Valley, Spy Hill, Stanley, Storthoaks, Tecumseh, Tullymet, Wallace, Walpole, Wawken, Wellington, Weyburn, Willowdale and Wolseley.”

(2) Subsection 1 has effect from 1 January 2010.

**10.** (1) The Regulation is amended by adding the following after section 487.0.2R3:

“**487.0.2R4.** For the purposes of section 487.0.2R3, a city, county, district or other municipality is deemed to include any area that is surrounded by the territory of the city, county, district or other municipality.”

(2) Subsection 1 has effect from 1 January 2008.

**11.** (1) The Regulation is amended by inserting the following before Chapter III of Title XXIII:

**“589.2R1.** For the purposes of subparagraph *b* of the second paragraph of section 589.2 of the Act, the prescribed amount is an amount equal to that described in subparagraph ii of paragraph *a* of subsection 1.2 of section 93 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Suppl.)), computed at the same time and for the same purposes.”

(2) Subsection 1 applies in respect of dispositions of shares by a partnership that occur after 30 November 1999.

**12.** (1) The Regulation is amended by inserting the following after section 686R1:

**“687R1.** For the purposes of section 687 of the Act, a prescribed trust is a trust described in section 686R1.”

(2) Subsection 1 has effect from 1 January 2000.

**13.** (1) Section 712R2 of the Regulation is amended

(1) by replacing “donation” wherever it appears in paragraph *d* by “gift”;

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

“(e) where it concerns a gift other than one of money, the date on which the gift was received, a brief description of the property and, where it applies, the name and address of the appraiser of the property;”

(3) by replacing “donation” wherever it appears in paragraph *h* by “gift”;

(4) by inserting the following after paragraph *h*:

“(h.1) a description of the advantage, if any, in respect of the gift, and the amount of that advantage;

“(h.2) the eligible amount of the gift; and”.

(2) Subsection 1 applies in respect of gifts made after 20 December 2002, except that where section 712R2 of the Regulation applies in respect of receipts issued before 1 January 2013, it is to be read as if paragraph *h.1* were replaced by the following:

“(h.1) the amount of the advantage in respect of the gift, if any;”.

**14.** (1) Section 712R4 of the Regulation is amended by replacing “donations” in the first paragraph by “gifts”.

(2) Subsection 1 applies in respect of gifts made after 20 December 2002.

**15.** (1) Section 712.0.0.1R1 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, a receipt form on which any of the following is incorrectly or illegibly entered is deemed to be spoiled:

(a) the date on which the gift is received;

(b) the amount of the gift, in the case of a gift of money;

(c) a description of the advantage, if any, in respect of the gift and the amount of that advantage; and

(d) the eligible amount of the gift.”.

(2) Subsection 1 applies in respect of gifts made after 20 December 2002, except that where subparagraph *c* of the second paragraph of section 712.0.0.1R1 of the Regulation applies in respect of receipts issued before 1 January 2013, it is to be read as follows:

“(c) the amount of the advantage, if any, in respect of the gift, and;”.

**16.** (1) Section 752.0.10.3R2 of the Regulation is amended by replacing “donations” in the first paragraph by “gifts”.

(2) Subsection 1 applies in respect of gifts made after 20 December 2002.

**17.** (1) Section 752.0.10.3.1R1 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, a receipt form on which any of the following is incorrectly or illegibly entered is deemed to be spoiled:

(a) the date on which the gift is received;

(b) the amount of the gift, in the case of a gift of money;

(c) a description of the advantage, if any, in respect of the gift and the amount of that advantage; and

(d) the eligible amount of the gift.”.

(2) Subsection 1 applies in respect of gifts made after 20 December 2002, except that where subparagraph *c* of the second paragraph of section 752.0.10.3.1R1 of the Regulation applies in respect of receipts issued before 1 January 2013, it is to be read as follows:

“(c) the amount of the advantage, if any, in respect of the gift, and;”.

**18.** Section 771R23 of the Regulation is amended in the French text by replacing “assurés” and “annulation” by, respectively, “titulaires de police” and “annulations”.

**19.** (1) Section 771R34 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) three times the proportion that the number of revenue plane kilometres flown by its aircraft in Québec is of the number of revenue plane kilometres flown by its aircraft in a province in which it has an establishment.”.

(2) Subsection 1 applies to taxation years that end after 24 October 2012.

**20.** (1) Section 840R12 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) in the case of sections 840R10 and 840R16, the amounts must be calculated without reference to any obligation to pay a benefit under a segregated fund policy if

i. the amount of the benefit varies with the fair market value of the segregated fund at the time the benefit becomes, or may become, payable, and

ii. the benefit is not in respect of a guarantee given by the insurer under the segregated fund policy; and”.

(2) Subsection 1 applies from the taxation year 2012.

**21.** (1) Section 840R31 of the Regulation is amended

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

“**840R31.** For the purposes of section 840R23 for a taxation year, an insurer may revise the rates of interest, mortality or policy lapse used by the issuer of the policies referred to in subparagraph *b* to eliminate all or any part of the reserve deficiency determined in subparagraph *c*, where”;

(2) by replacing subparagraphs *c* and *d* of the first paragraph by the following:

“(c) the reserve deficiency determined by the following formula is a positive amount:

$A - B - C$ ; and

“(d) the reserve deficiency determined in subparagraph *c* may reasonably be attributed to the fact that the rates of interest, mortality and policy lapse used by the issuer of the policies referred to in subparagraph *b* to determine the cash surrender value of the policies or the premiums in respect of those policies are no longer reasonable in the circumstances.”;

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

“In the formula in subparagraph *c* of the first paragraph:

(a) A is the aggregate of all amounts received or receivable by the insurer from the person referred to in subparagraph *a* of the first paragraph in respect of the policies referred to in subparagraph *b* of the first paragraph;

(b) B is the aggregate of all amounts received or receivable by the insurer from the person referred to in subparagraph *a* of the first paragraph in respect of commissions in respect of the amounts referred to in subparagraph *a*; and

(c) C is the aggregate of the maximum amounts that may be claimed by the insurer for the year as a reserve under section 840R22, without reference to this section, in respect of the policies referred to in subparagraph *b* of the first paragraph.”;

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

“The rates revised under the first paragraph are deemed to have been used by the issuer of the policies referred to in subparagraph *b* of the first paragraph for the purpose of determining the cash surrender value of the policies or the premiums in respect of those policies.”;

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

“If pursuant to this section an insurer has revised the rates of interest, mortality or policy lapse used by the issuer of the policies referred to in subparagraph *b* of the first paragraph, the Minister may, for the purposes of section 840R23 and the second paragraph, make further revisions to the revised rates to the extent that the insurer’s revisions to those rates are not reasonable in the circumstances.”.

(2) Subsection 1 applies in respect of dispositions that occur after 30 November 1999.

**22.** (1) Section 890.1R1 of the Regulation is amended by adding the following after paragraph *g*:

“(h) a trust established

i. to hold shares of Air Canada, pursuant to the June 2009 memorandum of understanding between Air Canada and certain trade unions who represent employees of Air Canada, if

(1) the shares are held by the trust for the benefit of the trade unions, and

(2) each of the trade unions may direct the trustee to contribute, from time to time, amounts received or receivable by the trust in respect of the shares, whether as dividends, proceeds of disposition or otherwise, to one or more registered pension plans under which Air Canada is a participating employer, or

ii. in relation to the wind-up of a registered pension plan sponsored by Fraser Papers Inc., if

(1) shares are held by the trust for the benefit of the registered pension plan, and

(2) the trustee will contribute amounts received or receivable by the trust in respect of the shares, whether as dividends, proceeds of disposition or otherwise, to the registered pension plan, not later than 31 December 2018.”

(2) Subsection 1 has effect from 1 January 2009.

**23.** Section 1015R20 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) a payment under a deferred profit sharing plan or a plan designated in subsection 15 of section 147 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Suppl.)) as a revoked plan, excluding a payment referred to in subparagraph *v* of paragraph *k* of subsection 2 of section 147 in the English text of that Act;”

**24.** (1) Section 1029.8.1R1 of the Regulation is amended

(1) by replacing subparagraphs *i* and *ii* of paragraph *e* by the following:

“i. the Human health therapeutics portfolio research facilities situated in Québec,

“ii. the Automotive and surface transportation portfolio research facilities situated in Québec, or”;

(2) by inserting the following after paragraph *g*:

“(g.1) the Centre de photonique du Québec inc.;

“(g.2) the Centre de technologie physique et photonique de Montréal;”.

(2) Paragraph 2 of subsection 1 applies in respect of scientific research and experimental development conducted after 25 August 2002 pursuant to an eligible research contract entered into after that date.

**25.** (1) Section 1029.8.1R2 of the Regulation is amended

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

“(x) MÉCANIUM inc.;”;

(2) by inserting the following after paragraph *x*:

“(x.1) the TechnoCentre éolien Gaspésie, les Îles;”.

(2) Paragraph 1 of subsection 1 has effect from 11 November 2008.

(3) Paragraph 2 of subsection 1 applies in respect of scientific research and experimental development conducted after 31 August 2013 pursuant to an eligible research contract entered into after that date.

**26.** (1) Section 1029.8.1R5 of the Regulation is amended by replacing subparagraph *vi* of paragraph *a* by the following:

“vi. Research Institute of the McGill University Health Centre;”.

(2) Subsection 1 has effect from 25 February 2002.

**27.** (1) Section 1029.8.1R6 of the Regulation is amended by replacing paragraph *f* by the following:

“(f) the Institut universitaire en santé mentale de Québec;”.

(2) Subsection 1 has effect from 9 March 2009.

**28.** (1) Section 1029.8.21.17R1 of the Regulation is amended

(1) by replacing paragraph *z.4* by the following:

“(z.4) MÉCANIUM inc.;”;

(2) by inserting the following after paragraph *z.4*:

“(z.4.1) the TechnoCentre éolien Gaspésie, les Îles;”.

(2) Paragraph 1 of subsection 1 has effect from 11 November 2008.

(3) Paragraph 2 of subsection 1 applies in respect of eligible liaison and transfer services provided after 31 August 2013 pursuant to a contract entered into after that date.

**29.** (1) Section 1086R78 of the Regulation is amended

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

“**1086R78.** Every member of a partnership that, at any time in the fiscal period of the partnership is a partnership described in the second paragraph, must file for that fiscal period an information return in prescribed form containing the following information:”;

(2) by inserting the following after the first paragraph:

“A partnership to which the first paragraph refers is a partnership

(*a*) that carries on a business in Québec, or carries on a business outside Québec in Canada and one of the members of which is an individual resident in Québec or a corporation having an establishment in Québec;

(*b*) that is a Canadian partnership or a SIFT partnership one of the members of which is an individual or a corporation referred to in subparagraph *a*; or

(*c*) that is the owner of a specified immovable and one of the members of which is a specified trust, within the meaning assigned to those expressions by section 1129.77 of the Act.

This section does not apply to a member of a partnership described in subparagraph *a* of the second paragraph if the member is not considered to be carrying on a business in Canada under section 1091.3 of the Act.”.

(2) Subsection 1 applies to fiscal periods that end after 31 December 2007, except that where the first paragraph of section 1086R78 of the Regulation applies to fiscal periods that end before 20 March 2012, it is to be read without reference to subparagraph *c* of the second paragraph.

**30.** Section 1175.6R2 of the Regulation is amended in the French text by replacing “assurés” and “annulation” by, respectively, “titulaires de police” and “annulations”.

**31.** (1) Class 29 in Schedule B to the Regulation is amended by replacing “1 January 2014” in the portion of subparagraph iii of subparagraph *c* of the first paragraph before subparagraph 1 by “1 January 2016”.

(2) Subsection 1 has effect from 21 March 2013.

**32.** (1) Class 43.1 in Schedule B to the Regulation is amended in subparagraph *a* of the second paragraph

(1) by replacing “ancillary” in subparagraph ix by “related”;

(2) by replacing subparagraph xiv by the following:

“xiv. property that is part of a system that is used by the taxpayer, or by a lessee of the taxpayer, primarily to produce and store biogas, if the property includes equipment that is an anaerobic digester reactor, a buffer tank, a pre-treatment tank, biogas piping, a fan, a compressor, a heat exchanger, a biogas storage tank and equipment used to remove non-combustibles and contaminants from the gas, but not including property, other than a buffer tank, that is used to collect, move or store organic waste, equipment used to process the residue after digestion or to treat recovered liquids, buildings or other structures and property otherwise included in Class 10 or 17.”.

(2) Subsection 1 applies in respect of property acquired after 20 March 2013 that was not used or acquired for use before 21 March 2013.

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

## Regulation to amend the Regulation respecting the Québec sales tax

An Act respecting the Québec sales tax  
(chapter T-0.1, s. 677)

**1.** (1) Section 178R12 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is replaced by the following:

“**178R12.** The quota issued by a board of producers within the meaning of the Act respecting the marketing of agricultural, food and fish products (chapter M-35.1) or authorized by a government body or marketing board in respect of an agricultural product the supply of which is referred to in section 177 of the Act or in any of paragraphs 1, 2, 3 and 4 of section 178 of the Act, or in respect of tobacco leaves that have not been processed further than drying and sorting, is prescribed property.”.

(2) Subsection 1 has effect from 4 June 2009.

**2.** Section 244.1R1 of the Regulation is replaced by the following:

“**244.1R1.** For the purposes of section 244.1 of the Act, the mandataries of the Gouvernement du Québec, except the entities listed in Schedule III and government departments, are prescribed mandataries.”.

**3.** Section 279R29 of the Regulation is amended by replacing “328 to 336” in the portion before the formula in the first paragraph by “327.10 to 335”.

**4.** Section 346.1R1 of the Regulation is replaced by the following:

“**346.1R1.** For the purposes of section 346.1 of the Act, the mandataries of the Gouvernement du Québec, except the entities listed in Schedule III and government departments, are prescribed mandataries.”.

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

## Regulation to amend the Regulation respecting the application of the Fuel Tax Act

Fuel Tax Act  
(chapter T-1, s. 10.1 and s. 56)

**1.** Section 10.1R1 of the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) is amended by striking out paragraph *a*.

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

3549

Gouvernement du Québec

**O.C. 1113-2014**, 10 December 2014

Professional Code  
(chapter C-26)

**Physicians**  
— **Code of ethics**  
— **Amendment**

Regulation to amend the Code of ethics of physicians

WHEREAS, under section 87 of the Professional Code (chapter C-26), the board of directors of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, clients and the profession, particularly the duty to discharge professional obligations with integrity;

WHEREAS the board of directors of the Collège des médecins du Québec made the Regulation to amend the Code of ethics of physicians on 13 December 2013;

WHEREAS, under section 95.3 of the Professional Code, a draft of the Regulation to amend the Code of ethics of physicians was sent to every member of the Order at least 30 days before being made by the board of directors;

WHEREAS, pursuant to section 95 of the Professional Code and subject to sections 95.0.1 and 95.2, every regulation made by the board of directors of a professional order under the Code must be transmitted to the Office des professions du Québec for examination and be submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft of the Regulation to amend the Code of ethics of physicians was published in Part 2 of the *Gazette officielle du Québec* of 12 February 2014 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS the Office has examined the Regulation and submitted it with its recommendation to the Government;

WHEREAS it is expedient to approve the Regulation with amendments;

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

THAT the Regulation to amend the Code of ethics of physicians, attached to this Order in Council, be approved.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Code of ethics of physicians

Professional Code  
(chapter C-26, s. 87)

**1.** The Code of ethics of physicians (chapter M-9, r. 17) is amended by inserting the following after section 3:

“**3.1.** A physician must collaborate with other physicians in maintaining and improving the availability and quality of the medical services to which a clientele or population must have access.”.



**2.** Section 20 is amended

(1) by inserting “, including on social networks,” after “participating” in paragraph 2;

(2) by replacing “or the law authorizes him to do so” in paragraph 5 by “authorizes the physician to do so or when the law authorizes or orders the physician to do so”;

(3) by adding the following at the end:

“(7) must , when providing professional services to a couple or a family, preserve each member’s right to professional secrecy;

(8) must take reasonable measures to preserve professional secrecy when the physician uses, or persons working with the physician use, information technologies;

(9) must record in the patient’s record any communication to a third party, with or without the patient’s consent, of information protected by professional secrecy.”

**3.** Section 21 is amended by inserting “in order to prevent an act of violence, including a suicide,” after “protected by professional secrecy” in the first paragraph.

**4.** Section 22 is amended by adding the following paragraph at the end:

“The duration of the professional relationship is established by taking into account, in particular, the nature of the pathology, the nature of the professional services rendered and their duration, the vulnerability of the person and the likelihood of having to provide professional services to that person again.”

**5.** Section 23 is amended

(1) by replacing “of the patient’s deficiency or illness” by “of a deficiency or illness, or to the context in which the patient’s deficiency or illness appeared”;

(2) by striking out “; he may, however, refer the patient to another physician if he considers it to be in the patient’s medical interest”.

**6.** Section 32 is amended

(1) by replacing “a colleague or other competent professional” by “another physician, another professional or another authorized person”;

(2) by adding the following paragraph at the end:

“A physician who signs a collective prescription or a prescription to adjust a medication or a medication therapy must ensure that the prescription includes measures for the medical management or follow-up, if required.”

**7.** Section 33 is amended by replacing “who wishes to refer” and “the new” by “who refers” and “that other”, respectively.

**8.** Section 34 is revoked.

**9.** Section 41 is revoked.

**10.** Section 56 is amended by replacing “of any incident, accident or” by “of an accident or”.

**11.** The following is inserted after section 63:

“**63.1.** A physician may neither subscribe to any agreement nor accept any benefit likely to influence his or her professional practice as regards the quality of care and its availability as well as the patient’s freedom of choice.

The physician must ensure that a patient is given priority access to medical care strictly on the basis of criteria founded on medical necessity.”

**12.** Section 67 is amended

(1) by replacing paragraph 1 by the following:

“(1) objectively and impartially acquaint the person subject to the assessment or expert’s opinion with the purpose of the physician’s work, the subjects of the assessment or expert’s opinion and the means the physician intends to use to carry it out; the physician must also tell the person to whom the assessment or expert’s report is being sent and how the person may request a copy thereof;”;

(2) by replacing “to what is being assessed” in paragraph 2 by “to the subject of the assessment or expert’s opinion”;

(3) by replacing paragraph 3 by the following:

“(3) communicate to third parties only the comments, information or interpretations necessary for answering the questions raised by the requested assessment or expert’s opinion;”;

(4) by inserting “or the expert’s opinion” after “the assessment” in paragraph 5.

**13.** Section 72 is amended by inserting “from the physician” after “a statement” in the third paragraph.

**14.** Section 73 is amended

(1) by replacing paragraph 1 by the following:

“(1) from seeking or obtaining a financial benefit other than the physician’s fees from the prescription of apparatus, examinations or medications, either directly, indirectly or through an enterprise controlled by the physician or in which the physician takes part;”;

(2) by adding the following paragraph at the end:

“Despite subparagraph 1 of the first paragraph, a physician may make a profit from the sale or marketing of an apparatus or examination that the physician prescribes and has developed or contributed to its development, directly, indirectly or through an enterprise controlled by the physician or in which the physician takes part, in which case the physician must so inform the patient.”.

**15.** Section 76 is replaced by the following:

“76. A physician must refrain, directly or indirectly, from leasing or selling apparatus or from selling any medication or product presented as having a benefit to health, except the apparatus installed or the medications and products administered by the physician directly.

In addition, a physician may not claim disproportionate amounts as payment for the medical supplies required by the treatments administered by the physician.”.

**16.** Section 77 is replaced by the following:

“77. A physician must respect the patient’s freedom of choice by indicating to the patient, on request, the places where the patient may receive the diagnostic or therapeutic services when the physician issues the patient a prescription or a referral form to that effect.”.

**17.** Section 79 is replaced by the following:

“79. A physician who receives benefits from the enterprise offering a product having a benefit to health or therapeutic or diagnostic services in which the physician has interests or is part of an enterprise which is within his or her power to control and which manufactures or markets products having a benefit to health or therapeutic or diagnostic services must so inform the circles in which he or she promotes them.”.

**18.** Section 92 is replaced by the following:

“92. A physician must, in any advertising or any other item of identification used to offer professional services, clearly indicate his or her name and a specialist’s title

corresponding to one of the specialties defined in the Regulation respecting medical specialties (chapter M-9, r. 26.1). The physician may also mention in it the professional services he or she offers.”.

**19.** Section 94 is amended

(1) by replacing “30” by “20” and by inserting “14 years of age or older” after “made by his patient”;

(2) by adding the following paragraphs at the end:

“Despite the foregoing, a physician may temporarily deny access if the physician is of the opinion that communicating the record or a part thereof would cause serious harm to the patient’s health. In that case, the physician determines the time the record or part thereof to which access is denied may be communicated to the patient and so informs the patient.

A physician must obtain the consent of a minor 14 years of age or older before communicating to the minor’s parent or tutor health information connected with care to which the minor may give his or her consent alone.”.

**20.** The following is inserted after section 94:

“94.1. A physician may not communicate information concerning a patient, or contained in the patient’s record, furnished by or concerning a third party, where knowledge of the existence or the communication thereof would make it possible to identify the third party and such disclosure could seriously harm the third party, unless the latter agrees in writing to the communication of the information or in the case of an emergency that threatens the life, health or safety of the person concerned.

The first paragraph does not apply where the information was furnished by a health or social services professional or by an employee of a health institution in the performance of their duties. For the purposes of this paragraph, trainees, including medical residents, are deemed to be health or social services professionals.”.

**21.** Section 95 is amended by adding the following paragraph at the end:

“Despite the foregoing, a physician may not withhold the documents until payment of the fees by the patient.”.

**22.** Section 100 is amended by striking out “, at the patient’s written request,”.

**23.** Section 104 is amended by adding the following paragraph at the end:

“A physician who claims fees must provide the patient with an itemized invoice for his or her services, the medical supplies and apparatus, medications and products presented as having a benefit to health whose cost is claimed by the physician.”.

**24.** Section 105 is amended by adding the following sentence at the end of the first paragraph: “The physician must in particular clearly identify the cost of his or her fees and the price of medical supplies, apparatus, medications and products presented as having a benefit to health.”.

**25.** The following is inserted after section 112:

“**112.1.** A physician must cooperate with other health professionals and other persons authorized to provide health care to a patient.”.

**26.** Section 113 is replaced by the following:

“**113.** A physician must accept a request for consultation from a physician and must promptly provide the latter with the written results of his or her consultation and the recommendations the physician considers appropriate. The physician may also, if he considers it necessary, provide another health professional or another authorized person who refers a patient to him or her or to whom the physician refers a patient with any information useful to the care and services to be given to that patient.”.

**27.** This Regulation comes into force on 7 January 2015, except for sections 14 and 17, which come into force on 7 July 2015.

3593

**M.O., 2014-10**

**Order number V-1.1-2014-10 of the Minister of Finance, December 5, 2014**

Securities Act  
(chapter V-1.1)

CONCERNING the Regulation to amend Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations

WHEREAS subparagraphs 1, 3, 4.1, 8, 9, 11, 26 and 34 of section 331.1 of the Securities Act (chapter V-1.1) stipulate that the *Autorité des marchés financiers* may make regulations concerning the matters referred to in those paragraphs;

WHEREAS the third and fourth paragraphs of section 331.2 of the said Act stipulate that a draft regulation shall be published in the Bulletin of the Authority, accompanied with the notice required under section 10 of the Regulations Act (chapter R-18.1) and may not be submitted for approval or be made before 30 days have elapsed since its publication;

WHEREAS the first and fifth paragraphs of the said section stipulate that every regulation made under section 331.1 must be approved, with or without amendment, by the Minister of Finance and the Economy and comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date specified in the regulation;

WHEREAS the Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations was made by ministerial order 2009-04 dated September 9, 2009 (2009, *G.O.* 2, 3309A);

WHEREAS there is cause to amend this regulation;

WHEREAS the draft Regulation to amend Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations was published in the *Bulletin de l'Autorité des marchés financiers*, volume 10, no. 48 of December 5, 2013;

WHEREAS the Authority made, on November 14, 2014, by the decision no. 2014-PDG-0138, Regulation to amend Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations;

WHEREAS there is cause to approve this regulation without amendment;

CONSEQUENTLY, the Minister of Finance approves without amendment Regulation to amend Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations appended hereto.

December 5, 2014

CARLOS LEITÃO,  
*Minister of Finance*

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**REGULATION TO AMEND REGULATION 31-103 RESPECTING  
REGISTRATION REQUIREMENTS, EXEMPTIONS AND ONGOING  
REGISTRANT OBLIGATIONS**

Securities Act

(chapter V-1.1, s. 331.1, par. (1), (3), (4.1), (8), (9), (11), (26) and (34))

**1.** Section 1.1 of Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations (chapter V-1.1, r. 10) is amended:

(1) by inserting, after the definition of the expression “debt security”, the following:

““designated rating” has the same meaning as in Regulation 81-102 respecting Investment Funds (chapter V-1.1, r. 39);

““designated rating organization” has the same meaning as in Regulation 81-102 respecting Investment Funds;

““DRO affiliate” means an affiliate of a designated rating organization that issues credit ratings in a foreign jurisdiction and that has been designated as such under the terms of the designated rating organization’s designation;”;

(2) by replacing, in the definition of the expression “IIROC Provision”, the word “Provision” with the word “provision”;

(3) by replacing, in the definition of the expression “MFDA Provision”, the word “Provision” with the word “provision”;

(4) by inserting, after the definition of the expression “principal jurisdiction”, the following:

““principal regulator” has the same meaning as in section 4A.1 of Regulation 11-102 respecting Passport System (chapter V-1.1, r. 1);”;

(5) by replacing, in the definition of the expression “sponsoring firm”, the words “the registered firm” with the words “the firm registered in a jurisdiction of Canada”;

(6) by inserting, after the definition of the expression “sponsoring firm”, the following:

““sub-adviser” means an adviser to

(a) a registered adviser, or

(b) a registered dealer acting as a portfolio manager as permitted by section 8.24;”.

**2.** Section 1.3 of the Regulation is amended:

(1) by repealing paragraph (1);

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

“(2) For the purpose of a requirement in this Regulation to notify or to deliver or submit a document to the regulator or the securities regulatory authority, the person may notify or deliver or submit the document to the person’s principal regulator”;

(3) by repealing paragraph (3);

(4) by inserting, after paragraph (3), the following:

“(4) Despite subsection (2), for the purpose of the notice and delivery requirements in section 11.9, if the principal regulator of the registrant and the principal regulator of the firm identified in paragraph 11.9(1)(a) or 11.9(1)(b), if registered in any jurisdiction of Canada, are not the same, the registrant must deliver the written notice to the following:

(a) the registrant’s principal regulator, and

(b) the principal regulator of the firm identified in paragraph 11.9(1)(a) or 11.9(1)(b) as applicable, if registered in any jurisdiction of Canada identified in paragraph 11.9(1)(a) or 11.9(1)(b).

“(5) Subsection (2) does not apply to

(a) section 8.18;

(b) section 8.26.”.

**3.** Section 3.3 of the Regulation is amended by inserting, after paragraph (3), the following:

“(4) Subsection (1) does not apply to the examination requirements in:

(a) section 3.7 if the individual was registered in a jurisdiction of Canada as a dealing representative of a scholarship plan dealer on and since September 28, 2009;

(b) section 3.9 if the individual was registered as a dealing representative of an exempt market dealer in Ontario or Newfoundland and Labrador on and since September 28, 2009.”.

4. Section 3.6 of the Regulation is replaced with the following:

**“3.6. Mutual fund dealer – chief compliance officer**

A mutual fund dealer must not designate an individual as its chief compliance officer under subsection 11.3(1) unless any of the following apply:

(a) the individual has

(i) passed the Canadian Investment Funds Course Exam, the Canadian Securities Course Exam or the Investment Funds in Canada Course Exam,

(ii) passed the PDO Exam, the Mutual Fund Dealers Compliance Exam or the Chief Compliance Officers Qualifying Exam, and

(iii) gained 12 months of relevant securities industry experience in the 36-month period before applying for registration;

(b) the individual has met the requirements of section 3.13;

(c) section 3.13 does not apply in respect of the individual because of subsection 16.9(2).”.

5. Section 3.7 of the Regulation is amended by replacing the word “section” with the word “paragraph”.

6. Section 3.8 of the Regulation is replaced with the following:

**“3.8. Scholarship plan dealer – chief compliance officer**

A scholarship plan dealer must not designate an individual as its chief compliance officer under subsection 11.3(1) unless the individual has

(a) passed the Sales Representative Proficiency Exam,

(b) passed the Branch Manager Proficiency Exam,

(c) passed the PDO Exam or the Chief Compliance Officers Qualifying Exam, and

(d) gained 12 months of relevant securities industry experience in the 36-month period before applying for registration.”.

7. Section 3.9 of the Regulation is amended by replacing, in the text preceding paragraph (a), “section 7.1(2)(d)” with “paragraph 7.1(2)(d)”.

8. Section 3.10 of the Regulation is replaced with the following :

**“3.10. Exempt market dealer – chief compliance officer**

An exempt market dealer must not designate an individual as its chief compliance officer under subsection 11.3(1) unless any of the following apply:

(a) the individual has

(i) passed the Exempt Market Products Exam or the Canadian Securities Course Exam,

(ii) passed the PDO Exam or the Chief Compliance Officers Qualifying Exam, and

(iii) gained 12 months of relevant securities industry experience in the 36-month period before applying for registration;

(b) the individual has met the requirements of section 3.13;

(c) section 3.13 does not apply in respect of the individual because of subsection 16.9(2).”.

9. Section 3.16 of the Regulation is amended :

(1) by replacing, in paragraph (1.1), the word “Provisions” with the word “provisions”;

(2) by replacing, in paragraph (2.1), “paragraphs (2)(a) or (b)” with “paragraph (2)(a) or (b)” and the word “Provisions” with the word “provisions”.

10. Section 4.1 of the Regulation is amended by replacing paragraph (1) with the following :

“(1) A firm registered in any jurisdiction of Canada must not permit an individual to act as a dealing, advising or associate advising representative of the registered firm if either of the following apply:

(a) the individual acts as an officer, partner or director of another firm registered in any jurisdiction of Canada that is not an affiliate of the first-mentioned registered firm,

(b) the individual is registered as a dealing, advising or associate advising representative of another firm registered in any jurisdiction of Canada.”.

**11.** Section 4.2 of the Regulation is amended by replacing, in paragraph (3), “No later than the 7<sup>th</sup> day” with “No later than 7 days”.

**12.** Section 6.7 of the Regulation is replaced with the following:

**“6.7. Exception for individuals involved in a hearing or proceeding**

Despite section 6.6, if a hearing or proceeding concerning a suspended individual is commenced under securities legislation or under the rules of an SRO, the individual’s registration remains suspended.”.

**13.** Section 7.1 of the Regulation is amended:

(1) in subparagraph (d) of paragraph (2):

(a) by replacing subparagraph (ii) with the following:

“(ii) subject to subsection (5), act as a dealer by trading a security that, if the trade were a distribution, would be exempt from the prospectus requirement, or,”;

(b) by repealing subparagraph (iii);

(2) by inserting , after paragraph (4), the following:

“(5) An exempt market dealer must not trade a security if:

(a) the security is listed, quoted or traded on a marketplace; and

(b) the trade in the security does not require reliance on a further exemption from the prospectus requirement.”.

**14.** The title of Division 1 of Part 8 of the Regulation is replaced with the following:

**“DIVISION 1 Exemptions from dealer and underwriter registration**

**“8.0.1. General condition to dealer registration requirement exemptions**

The exemptions in this Division are not available to a person if the person is registered in the local jurisdiction and if their category of registration permits the person to act as a dealer or trade in a security for which the exemption is provided.”.

**15.** Section 8.5 of the Regulation is replaced with the following:



**“8.5. Trades through or to a registered dealer**

The dealer registration requirement does not apply to a person in respect of a trade in a security if either of the following applies:

(a) the trade is made through a registered dealer, if the dealer is registered in a category that permits the trade unless, in furtherance of the trade, the person seeking the exemption solicits or contacts directly any purchaser or prospective purchaser in relation to the trade;

(b) the trade is made to a registered dealer who is purchasing as principal, if the dealer is registered in a category that permits the trade.

**“8.5.1. Trades through a registered dealer by registered adviser**

The dealer registration requirement does not apply to a registered adviser, or an advising representative or associate advising representative acting on behalf of the registered adviser, in respect of trading activities that are incidental to its providing advice to a client, if the trade is made through a dealer registered in a category that permits the trade or a dealer operating under an exemption from the dealer registration requirement.”

**16.** Section 8.9 of the Regulation is amended by replacing paragraph (a) with the following:

“(a) the security was initially acquired under any of the following provisions:

(i) in Alberta, section 86(e) and paragraph 131(1)(d) of the Securities Act (R.S.A. 2000, chapter S-4) as they existed prior to their repeal by sections 9(a) and 13 of the Securities Amendment Act (S.A. 2003, chapter 32), and sections 66.2 and 122.2 of the Alberta Securities Commission Rules (General) (Alta. Reg. 46/87);

(ii) in British Columbia, sections 45(2) (5) and (22), and 74(2) (4) and (19) of the Securities Act (R.S.B.C. 1996, chapter 418);

(iii) in Manitoba, section 19(3) and paragraph 58(1)(a) of the Securities Act (Manitoba) and section 90 of the Securities Regulation MR 491/88R;

(iv) in New Brunswick, section 2.8 of Local Rule 45-501 Prospectus and Registration Exemptions;

(v) in Newfoundland and Labrador, paragraphs 36(1)(e) and 73(1)(d) of the Securities Act (R.S.N.L. 1990, chapter S-13);

(vi) in Nova Scotia, paragraphs 41(1)(e) and 77(1)(d) of the Securities Act (R.S.N.S. 1989, chapter 418);

(vii) in Northwest Territories, sections 3(c) and (z) of Blanket Order No. 1;

(viii) in Nunavut, sections 3(c) and (z) of Blanket Order No. 1;”;

(ix) in Ontario, section 35(1)5 and paragraph 72(1)(d) of the Securities Act (R.S.O. 1990, chapter S.5) as they existed prior to their repeal by sections 5 and 11 of the Securities Act (S.O. 2009, c. 18, Sch. 26) and section 2.12 of Ontario Securities Commission Rule 45-501 Exempt Distributions ((2004) 27 OSCB 433) that came into force on January 12, 2004;

(x) in Prince Edward Island, paragraph 2(3)(d) of the former Securities Act (Prince Edward Island) and Prince Edward Island Local Rule 45-512 Exempt Distributions - Exemption for Purchase of Mutual Fund Securities;

(xi) in Québec, former section 51 and subsection 155.1(2) of the Securities Act (chapter V-1.1);

(xii) in Saskatchewan, paragraphs 39(1)(e) and 81(1)(d) of The Securities Act, 1988 (S.S. 1988-89, chapter S-42.2);”.

**17.** Section 8.15 of the Regulation is amended by replacing paragraph (2) with the following:

“(2) This section does not apply in Ontario or Alberta.”.

**18.** Section 8.17 of the Regulation is amended by replacing, in paragraph (2), the word “subsection” with the word “paragraph”.

**19.** Section 8.18 of the Regulation is amended:

(1) by replacing paragraphs (1), (2), (3) and (4) with the following:

“(1) In this section

“foreign security” means

(a) a security issued by an issuer incorporated, formed or created under the laws of a foreign jurisdiction, or

(b) a security issued by a government of a foreign jurisdiction.

(2) Subject to subsections (3) and (4), the dealer registration requirement does not apply in respect of any of the following:

(a) an activity, other than a sale of a security, that is reasonably necessary to facilitate a distribution of securities that are offered primarily in a foreign jurisdiction;

(b) a trade in a debt security with a permitted client during the security's distribution, if the debt security is offered primarily in a foreign jurisdiction and a prospectus has not been filed with a Canadian securities regulatory authority for the distribution;

(c) a trade in a debt security that is a foreign security with a permitted client, other than during the security's distribution;

(d) a trade in a foreign security with a permitted client, unless the trade is made during the security's distribution under a prospectus that has been filed with a Canadian securities regulatory authority;

(e) a trade in a foreign security with an investment dealer;

(f) a trade in any security with an investment dealer that is purchasing as principal.

(3) The exemption under subsection (2) is not available to a person unless all of the following apply:

(a) the head office or principal place of business of the person is in a foreign jurisdiction;

(b) the person is registered under the securities legislation of the foreign jurisdiction in which its head office or principal place of business is located in a category of registration that permits it to carry on the activities in that jurisdiction that registration as a dealer would permit it to carry on in the local jurisdiction;

(c) the person engages in the business of a dealer in the foreign jurisdiction in which its head office or principal place of business is located;

(d) the person is trading as principal or agent for

(i) the issuer of the securities,

(ii) a permitted client, or

(iii) a person that is not a resident of Canada;

(e) the person has submitted to the securities regulatory authority a completed Form 31-103F2 Submission to Jurisdiction and Appointment of Agent for Service.

(4) The exemption under subsection (2) is not available to a person in respect of a trade with a permitted client unless one of the following applies:

(a) the permitted client is a person registered under the securities legislation of a jurisdiction of Canada as an adviser or dealer;

(b) the person has notified the permitted client of all of the following:

(i) the person is not registered in the local jurisdiction to make the trade;

(ii) the foreign jurisdiction in which the head office or principal place of business of the person is located;

(iii) all or substantially all of the assets of the person may be situated outside of Canada;

(iv) there may be difficulty enforcing legal rights against the person because of the above;

(v) the name and address of the agent for service of process of the person in the local jurisdiction.”;

(2) by replacing, in paragraph (5), “12 month period” with “12-month period”.

**20.** Section 8.20 of the Regulation is amended:

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

“(1) In Alberta, British Columbia, New Brunswick and Saskatchewan, the dealer registration requirement does not apply to a person in respect of a trade in an exchange contract by the person if one of the following applies:

(a) the trade is made through a registered dealer, if the dealer is registered in a category that permits the trade unless, in furtherance of the trade, the person seeking the exemption solicits or contacts directly any purchaser or prospective purchaser in relation to the trade;

(b) the trade is made to a registered dealer who is purchasing as principal, if the dealer is registered in a category that permits the trade;”;

(2) by repealing paragraphs 2 and 3.

21. The Regulation is amended by inserting, after section 8.20, the following:

**“8.20.1. Exchange contract trades through or to a registered dealer - Alberta, British Columbia, New Brunswick and Saskatchewan**

The dealer registration requirement does not apply to a registered adviser, or an advising representative or associate advising representative acting on behalf of the registered adviser, in respect of trading activities related to exchange contracts that are incidental to its providing advice to a client, if the trade is made through a dealer registered in a category that permits the trade or a dealer operating under an exemption from the dealer registration requirement.”.

22. Section 8.21 of the Regulation is amended by deleting the definitions of “designated rating”, “designated rating organization” and “DRO affiliate”.

23. Section 8.22 of the Regulation is amended by replacing, in paragraph (3), the word “subsection” with the word “paragraph”.

24. The Regulation is amended by inserting, after section 8.22, the following:

**“8.22.1. Short-term debt**

(1) In this section, “short-term debt instrument” means a negotiable promissory note or commercial paper maturing not more than one year from the date of issue.

(2) Except in Ontario, the dealer registration requirement does not apply to any of the following in respect of a trade in a short-term debt instrument with a permitted client

(a) a bank listed in Schedule I, II or III to the Bank Act (S.C., 1991, chapter 46);

(b) an association to which the Cooperative Credit Associations Act (S.C., 1991, chapter 48) applies or a central cooperative credit society for which an order has been made under subsection 473 (1) of that Act;

(c) a loan corporation, trust company, trust corporation, insurance company, treasury branch, credit union, caisse populaire, financial services cooperative or credit union league or federation that is authorized by a statute of Canada or of a jurisdiction in Canada to carry on business in Canada or in any jurisdiction in Canada, as the case may be;

(d) the Business Development Bank of Canada.

(3) The exemption under subsection (2) is not available to a person if the short-term debt instrument is convertible or exchangeable into, or accompanied by a right to purchase, another security other than another short-term debt instrument.”.

25. The Regulation is amended by inserting, before section 8.23, the following:

**“8.22.2. General condition to adviser registration requirement exemptions**

The exemptions in this Division are not available to a person if the person is registered in the local jurisdiction in a category of registration that permits the person to act as an adviser in respect of the activities for which the exemption is provided.”.

26. Section 8.26 of the Regulation is amended:

(1) by deleting, in paragraph (2), the definition of “Canadian permitted client”;

(2) by replacing paragraph (3) with the following:

“(3) The adviser registration requirement does not apply to a person in respect of its acting as an adviser to a permitted client, other than a permitted client that is person registered under the securities legislation of a jurisdiction of Canada as an adviser or dealer, if the adviser does not advise that client on securities of Canadian issuers, unless providing that advice is incidental to its providing advice on a foreign security.”;

(3) in paragraph (4):

(a) by replacing subparagraph (b) with the following:

“(b) the adviser is registered in a category of registration, or operates under an exemption from registration, under the securities legislation of the foreign jurisdiction in which its head office or principal place of business is located, that permits it to carry on the activities in that jurisdiction that registration as an adviser would permit it to carry on in the local jurisdiction;”;

(b) by replacing, in subparagraph (f), the words “Submission to Jurisdiction and Appointment of Agent for Service” with the words “Submission to jurisdiction and appointment of agent for service”.

27. The Regulation is amended by inserting, after section 8.26, the following:

**“8.26.1. International sub-adviser**

(1) The adviser registration requirement does not apply to a sub-adviser if all of the following apply:

(a) the obligations and duties of the sub-adviser are set out in a written agreement with the registered adviser or registered dealer;

(b) the registered adviser or registered dealer has entered into a written agreement with its clients on whose behalf investment advice is or portfolio management services are to be provided, agreeing to be responsible for any loss that arises out of the failure of the sub-adviser

(i) to exercise the powers and discharge the duties of its office honestly, in good faith and in the best interests of the registrant and each client of the registrant for whose benefit the advice is or portfolio management services are to be provided, or

(ii) to exercise the degree of care, diligence and skill that a reasonably prudent person would exercise in the circumstances;

(2) The exemption under subsection (1) is not available unless all of the following apply:

(a) the sub-adviser's head office or principal place of business is in a foreign jurisdiction;

(b) the sub-adviser is registered in a category of registration, or operates under an exemption from registration, under the securities legislation of the foreign jurisdiction in which its head office or principal place of business is located, that permits it to carry on the activities in that jurisdiction that registration as an adviser would permit it to carry on in the local jurisdiction;

(c) the sub-adviser engages in the business of an adviser in the foreign jurisdiction in which its head office or principal place of business is located.

#### **“8.26.2. General condition to investment fund manager registration requirement exemptions**

The exemptions in this Division are not available to a person if the person is registered in the local jurisdiction as an investment fund manager.”.

**28.** Section 8.28 of the Regulation is replaced with the following:

#### **“8.28. Capital accumulation plan**

(1) In this section

“capital accumulation plan” means a tax assisted investment or savings plan, including a defined contribution registered pension plan, a group registered retirement savings plan, a group registered education savings plan, or a deferred profit-sharing plan, that permits a plan member to make investment decisions among two or more investment options offered within the plan, and in Québec and Manitoba, includes a simplified pension plan;

“plan member” means a person that has assets in a capital accumulation plan;

“plan sponsor” means an employer, trustee, trade union or association or a combination of them that establishes a capital accumulation plan, and includes a plan service provider to the extent that the plan sponsor has delegated its responsibilities to the plan service provider; and

“plan service provider” means a person that provides services to a plan sponsor to design, establish, or operate a capital accumulation plan.

(2) The investment fund manager registration requirement does not apply to a plan sponsor or their plan service provider in respect of activities related to a capital accumulation plan.”.

**29.** Section 9.1 of the Regulation is amended by replacing the words “Dealer Member” with the words “dealer member”.

**30.** Section 10.1 of the Regulation is amended by deleting, in subparagraph (k) of paragraph (1), the words “to be paid by a registrant”.

**31.** Sections 11.9 of the Regulation is amended:

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

“(1) A registrant must give the regulator or, in Québec, the securities regulatory authority written notice in accordance with subsection (2) if it proposes to acquire any of the following:

(a) for the first time, direct or indirect ownership, beneficial or otherwise, of 10% or more of the voting securities or other securities convertible into voting securities of

(i) a firm registered in any jurisdiction of Canada or any foreign jurisdiction, or

(ii) a person of which a firm registered in any jurisdiction of Canada or any foreign jurisdiction is a subsidiary;



(b) all or a substantial part of the assets of a firm registered in any jurisdiction of Canada or any foreign jurisdiction.”;

(2) by repealing paragraph (3);

(3) by replacing paragraphs (4), (5) and (6) with the following:

“(4) Except in Ontario and British Columbia, if, within 30 days of the receipt of a notice under subsection (1), the regulator or, in Québec, the securities regulatory authority notifies the registrant making the acquisition that the regulator or, in Québec, the securities regulatory authority objects to the acquisition, the acquisition must not occur until the regulator or the securities regulatory authority approves it.

(5) In Ontario, if, within 30 days of the receipt of a notice under subparagraph (1)(a)(i) or paragraph (1)(b), the regulator notifies the registrant making the acquisition that the regulator objects to the acquisition, the acquisition must not occur until the regulator approves it.

(6) Following receipt of a notice of objection under subsection (4) or (5), the person who submitted the notice under subsection (1) may request an opportunity to be heard on the matter by the regulator or, in Québec, the securities regulatory authority objecting to the acquisition.”.

**32.** Section 11.10 of the Regulation is amended:

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

“(1) A registered firm must give the regulator or, in Québec, the securities regulatory authority written notice in accordance with subsection (2) if it knows or has reason to believe that any person, alone or in combination with any other person, is about to acquire, or has acquired, for the first time, direct or indirect ownership, beneficial or otherwise, of 10% or more of the voting securities or other securities convertible into voting securities of any of the following:

(a) the registered firm;

(b) a person of which the registered firm is a subsidiary.”;

(2) by replacing subparagraph (c) of paragraph (2) with the following:

“(c) include all facts that to the best of the registered firm’s knowledge after reasonable inquiry regarding the acquisition are sufficient to enable the regulator or the securities regulatory authority to determine if the acquisition is

- (i) likely to give rise to a conflict of interest,
  - (ii) likely to hinder the registered firm in complying with securities legislation,
  - (iii) inconsistent with an adequate level of investor protection, or
  - (iv) otherwise prejudicial to the public interest.”;
- (3) by repealing paragraph (3);
  - (4) by replacing paragraphs (5), (6) and (7) with the following:

“(5) Except in British Columbia and Ontario, if, within 30 days of the receipt of a notice under subsection (1), the regulator or the securities regulatory authority notifies the person making the acquisition that the regulator or, in Québec, the securities regulatory authority objects to the acquisition, the acquisition must not occur until the regulator or the securities regulatory authority approves it.

(6) In Ontario, if, within 30 days of the receipt of a notice under paragraph (1)(a), the regulator notifies the person making the acquisition that the regulator objects to the acquisition, the acquisition must not occur until the regulator approves it.

(7) Following receipt of a notice of objection under subsection (5) or (6), the person proposing to make the acquisition may request an opportunity to be heard on the matter by the regulator or, in Québec, the securities regulatory authority objecting to the acquisition.”.

**33.** Section 12.2 of the Regulation is replaced with the following:

**“12.2. Subordination agreement**

(1) If a registered firm has entered into a subordination agreement in the form set out in Appendix B, it may exclude the amount of non-current related party debt subordinated under that agreement from the calculation of its excess working capital on Form 31-103F1 Calculation of Excess Working Capital.

(2) The registered firm must deliver an executed copy of the subordination agreement referred to subsection (1) to the regulator or, in Québec, the securities regulatory authority on the earliest of the following dates:

- (a) 10 days after the date on which the subordination agreement is executed;

(b) the date on which the amount of the subordinated debt is excluded from the registered firm's non-current related party debt as calculated on Form 31-103F1 Calculation of Excess Working Capital.

(3) The registered firm must notify the regulator or, in Québec, the securities regulatory authority 10 days before it

- (a) repays the loan or any part of the loan, or
- (b) terminates the agreement.”.

**34.** Section 12.6 of the Regulation is amended by replacing, wherever it occurs, the word “may” with the word “must”.

**35.** Section 12.12 of the Regulation is amended by replacing paragraph (3) with the following:

“(3) Subsection (2) does not apply to an exempt market dealer unless it is also registered in another category, other than the portfolio manager or restricted portfolio manager category.”.

**36.** Section 12.14 of the Regulation is amended:

- (1) by replacing subparagraph (c) of paragraph (1) with the following:

“(c) a completed Form 31-103F4 Net Asset Value Adjustments if any net asset value adjustment has been made in respect of an investment fund managed by the investment fund manager during the financial year.”;

- (2) by replacing subparagraph (c) of paragraph (2) with the following:

“(c) a completed Form 31-103F4 Net Asset Value Adjustments if any net asset value adjustment has been made in respect of an investment fund managed by the investment fund manager during the interim period.”;

- (3) by repealing paragraph (3).

**37.** Section 13.10 of the Regulation is amended by replacing, in paragraph (1), the word “subsection” with the word “paragraph”.

**38.** Section 13.16 of the Regulation is amended, in paragraph (1), by replacing, in paragraph (a) of the definition of “complaint”, the word “trading” with the words “a trading”.

**39.** The Regulation is amended by inserting, after section 13.16, the following:

**“Division 6 – Registered sub-advisers****13.17. Exemption from certain requirements for registered sub-advisers**

(1) A registered sub-adviser is exempt from the following requirements in respect of its activities as a sub-adviser:

- (a) section 13.4;
- (b) division 3 of Part 13;
- (c) division 5 of Part 13;
- (d) section 14.3;
- (e) section 14.5;
- (f) section 14.14.

(2) The exemption under subsection (1) is not available unless all of the following apply:

(a) the obligations and duties of the registered sub-adviser are set out in a written agreement with the sub-adviser’s registered adviser or registered dealer;

(b) the registered adviser or registered dealer has entered into a written agreement with its clients on whose behalf investment advice is or portfolio management services are to be provided agreeing to be responsible for any loss that arises out of the failure of the registered sub-adviser

(i) to exercise the powers and discharge the duties of its office honestly, in good faith and in the best interests of the registrant and each client of the registrant for whose benefit the advice is or portfolio management services are to be provided, or

(ii) to exercise the degree of care, diligence and skill that a reasonably prudent person would exercise in the circumstances.”.

**40.** Section 14.1.1 of the Regulation is amended by replacing the words “An investment fund manager” with the words “A registered investment fund manager”.

**41.** Section 14.7 of the Regulation is amended by inserting, in subparagraph (c) of paragraph (1), the word “the” before the words “Canadian Investor Protection Fund”.

42. Section 14.11.1 of the Regulation is amended by replacing, in subparagraph (iii) of subparagraph (b) of paragraph (1), the word “subparagraphs” with the word “subparagraph”.

43. Section 14.12 of the Regulation is amended by replacing, in paragraph (6), “Section 14.12(5)” with “Subsection 14.12(5)”.

44. Section 14.14 of the Regulation is amended by replacing, in paragraphs (4) and (5), as these paragraphs are scheduled to come into force on July 15, 2015, the word “subsections” with the word “subsection”.

45. Section 14.18 of the Regulation is amended by replacing, in paragraph (4), “subsections 14.14(5)” with “subsection 14.14(5)”.

46. Section 14.19 of the Regulation is amended:

(1) by replacing, in paragraph (1), the word “subsections” with the word “subsection”;

(2) by replacing, in paragraph (3), the word “paragraphs” with the word “paragraph”.

47. Section 15.1 of the Regulation is amended by deleting, in paragraph (1), the words “, in Québec,”.

48. Section 16.10 of the Regulation is replaced with the following:

**“16.10. Proficiency for dealing and advising representatives**

If an individual is registered in a jurisdiction of Canada as a dealing or advising representative in a category referred to in a section of Division 2 of Part 3 on the day this Regulation comes into force, that section does not apply to the individual so long as the individual remains registered in the category.”.

49. Form 31-103F1 of the Regulation is amended:

(1) by replacing Line 5 of the table with the following:

“5. Add 100% of non-current related party debt unless the firm and the lender have executed a subordination agreement in the form set out in Appendix B of Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations and the firm has delivered a copy of the agreement to the regulator or, in Québec, the securities regulatory authority. See section 12.2 of Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations.”;

(2) by replacing, in the French text of Line 10, the words “présent règlement” with the words “Règlement 31-103 sur les obligations et dispenses d’inscription et les obligations continues des personnes inscrites”;

(3) in the Notes below the table:

(i) by replacing, in the introduction to the notes, the words “This form” with “Form 31-103F1 Calculation of Excess Working Capital”;

(ii) by replacing the notes to Lines 5, 8 and 9 with the following:

**“Line 5. Related-party debt** – Refer to the CICA Handbook for the definition of “related party” for publicly accountable enterprises. The firm is required to deliver a copy of the executed subordination agreement to the regulator or, in Québec, the securities regulatory authority on the earlier of a) 10 days after the date the agreement is executed or b) the date an amount subordinated by the agreement is excluded from its calculation of excess working capital on Form 31-103F1 Calculation of Excess Working Capital. The firm must notify the regulator or, in Québec, the securities regulatory authority, 10 days before it repays the loan (in whole or in part), or terminates the subordination agreement. See section 12.2 of Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations.

**“Line 8. Minimum Capital** – The amount on this line must be not less than (a) \$25,000 for an adviser and (b) \$50,000 for a dealer. For an investment fund manager, the amount must be not less than \$100,000 unless subsection 12.1(4) of Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations applies.

**“Line 9. Market Risk** – The amount on this line must be calculated according to the instructions set out in Schedule 1 to Form 31-103F1 Calculation of Excess Working Capital. A schedule supporting the calculation of any amounts included in Line 9 as market risk should be provided to the regulator or, in Québec, the securities regulatory authority in conjunction with the submission of Form 31-103F1 Calculation of Excess Working Capital.”;

(iii) by replacing, in Line 12, the words “this form” with “Form 31-103F1 Calculation of Excess Working Capital”;

(4) in Schedule 1:

(i) by inserting, after subparagraph (ii) of paragraph (d) of Section 2, the following:

“Securities of mutual funds qualified by prospectus for sale in the United States of America: 5% of the net asset value per security if the fund is registered as an investment company under the Investment Company Act of 1940, as amended from time to time, and complies with Rule 2a-7 thereof.”;

(ii) by replacing subparagraph (l) of subparagraph (ii) of paragraph (e) of Section 2 with the following:

“(l) SIX Swiss Exchange”;

(iii) by deleting, in subparagraph (b) of subparagraphs (i) and (ii) of paragraph (f) of Section 2, the words “of the loan or the rates set by Canadian financial institutions or Schedule III banks, whichever is greater”.

**50.** The Regulation is amended by adding, after Form 31-103F3, the following:

**“FORM 31-103F4 NET ASSET VALUE ADJUSTMENTS**

**(Section 12.14)**

This is to notify the regulator or, in Québec, the securities regulatory authority, of a net asset value (NAV) adjustment made in respect of an investment fund managed by the investment fund manager in accordance with paragraph 12.14(1)(c) or paragraph 12.14(2)(c). All of the information requested should be provided on a fund by fund basis. Please attach a schedule if necessary.

1. Name of the investment fund manager:
2. Name of each of the investment funds for which a NAV adjustment occurred:
3. Date(s) the NAV error occurred:
4. Date the NAV error was discovered:
5. Date of the NAV adjustment:
6. Original total NAV on the date the NAV error first occurred:
7. Original NAV per unit on each date(s) the NAV error occurred:
8. Revised NAV per unit on each date(s) the NAV error occurred:

9. NAV error as percentage (%) of the original NAV on each date(s) the NAV error occurred:

10. Total dollar amount of the NAV adjustment:

11. Effect (if any) of the NAV adjustment per unit or share:

12. Total amount reimbursed to security holders, or any corrections made to purchase and redemption transactions affecting the security holders of each investment fund affected, if any:

13. Date of the NAV reimbursement or correction to security holder transactions, if any:

14. Total amount reimbursed to investment fund, if any:

15. Date of the reimbursement to investment fund, if any:

16. Description of the cause of the NAV error:

17. Was the NAV error discovered by the investment fund manager?

Yes  No

18. If No, who discovered the NAV error?

19. Was the NAV adjustment a result of a material error under the investment fund manager's policies and procedures?

Yes  No

20. Have the investment fund manager's policies and procedures been changed following the NAV adjustment?

Yes  No

21. If Yes, describe the changes:

22. If No, explain why not:

23. Has the NAV adjustment been communicated to security holders of each of the investment funds affected?

Yes  No

24. If Yes, describe the communications:



**Notes:**

**Line 2. NAV adjustment** – Refers to the correction made to make the investment fund’s NAV accurate.

**Line 3. NAV error** – Refers to the error discovered on the Original NAV. Please refer to Section 12.14 of Policy Statement to Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations for guidance on NAV error and causes of NAV errors.

**Line 3. Date(s) the NAV error occurred** – Means the date of the NAV error first occurred and the subsequent dates of the NAV error.

**Line 8. Revised NAV per unit** – Refers to the NAV per unit calculated after taking into account the NAV error.

**Line 9. NAV error as a percentage (%) of the original NAV** – Refers to the following calculation:

$$(\text{Revised NAV} / \text{Original NAV}) - 1 \times 100$$

**51.** Appendix B of the Regulation is amended by replacing, in subparagraph (b) of paragraph (2), the words “in respect to the Loan” with the words “in respect of the Loan,”.

**52.** Appendix G of the Regulation is amended:

(1) by deleting, under the caption “Regulation 31-103 Provision” with regard to “section 12.2”, the words “*notifying the regulator of a*”;

(2) under the caption “IIROC Provision” with regard to “subsection 14.2(2) [*relationship disclosure information*]”:

(i) by deleting the following:

“IIROC has not yet assigned a number to the relationship disclosure dealer member rule in its Client Relationship Model proposal. We will refer to the dealer member rule number when IIROC has assigned one.”;

(ii) by adding the following:

“9. Dealer Member Rule 3500 [*Relationship Disclosure*]”.

**53.** Appendix H of the Regulation is amended by deleting, under the caption “Regulation 31-103 Provision” with regard to “section 12.2”, the words “*notifying the regulator of a*”.

**54.** The Regulation is amended by replacing, wherever they occur, the words “IROC Provisions” with the words “IROC provisions” and the words “MFDA Provisions” with the words “MFDA provisions”.

**55.** This Regulation comes into force on January 11, 2015, except for paragraph (2) of section 13 and section 24 of this Regulation, which come into force on July 11, 2015.

**M.O., 2014-11**

**Order number V-1.1-2014-11 of the Minister of Finance, December 5, 2014**

Securities Act  
(chapter V-1.1)

CONCERNING Regulation to amend Regulation 33-109 respecting Registration Information and Regulation to amend Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards

WHEREAS subparagraphs 1, 3, 9, 26, 27 and 34 of section 331.1 of the Securities Act (chapter V-1.1) stipulate that the *Autorité des marchés financiers* may make regulations concerning the matters referred to in those paragraphs;

WHEREAS the third and fourth paragraphs of section 331.2 of the said Act stipulate that a draft regulation shall be published in the Bulletin of the Authority, accompanied with the notice required under section 10 of the Regulations Act (chapter R-18.1) and may not be submitted for approval or be made before 30 days have elapsed since its publication;

WHEREAS the first and fifth paragraphs of the said section stipulate that every regulation made under section 331.1 must be approved, with or without amendment, by the Minister of Finance and the Economy and comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date specified in the regulation;

WHEREAS the Regulation 33-109 respecting Registration Information has been approved by ministerial order no. 2009-05 dated September 9, 2009 (2009, *G.O.* 2, 3362A);

WHEREAS the Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards was made by ministerial order 2010-16 dated December 3, 2010 (2010, *G.O.* 2, 3899A);

WHEREAS there is cause to amend those regulations;

WHEREAS the draft Regulation to amend Regulation 33-109 respecting Registration Information and the draft Regulation to amend Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards were published in the *Bulletin de l'Autorité des marchés financiers*, volume 10, no. 48 of December 5, 2013;

WHEREAS the Authority made, on November 14, 2014, by the decision no. 2014-PDG-0139, Regulation to amend Regulation 33-109 respecting Registration Information and, by the decision no. 2014-PDG-0140, Regulation to amend Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards;

WHEREAS there is cause to approve those regulations without amendment;

CONSEQUENTLY, the Minister of Finance approves without amendment Regulation to amend Regulation 33-109 respecting Registration Information and Regulation to amend Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards appended hereto.

December 5, 2014

CARLOS LEITÃO,  
*Minister of Finance*

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**REGULATION TO AMEND REGULATION 33-109 RESPECTING  
REGISTRATION INFORMATION**

Securities Act

(chapter V-1.1, s. 331.1, par. (1), (3), (26), (27) and (34))

**1.** Section 1.1 of Regulation 33-109 respecting Registration Information (chapter V-1.1, r. 12) is amended:

(1) by replacing the definition of the expression “cessation date” with the following:

““business location” means a location where the firm carries out an activity that requires registration, and includes a residence if regular and ongoing activity that requires registration is carried out from the residence or if records relating to an activity that requires registration are kept at the residence;

““cessation date” means the last day on which an individual had authority to act as a registered individual on behalf of their sponsoring firm or was a permitted individual of their sponsoring firm, because of the end of, or a change in, the individual’s employment, partnership, or agency relationship with the firm;”;

(2) by replacing the definition of the expression “permitted individual” with the following:

““permitted individual” means

(a) a director, chief executive officer, chief financial officer, or chief operating officer of a firm, or a functional equivalent of any of those positions,

(b) an individual who has beneficial ownership of, or direct or indirect control or direction over, 10 percent or more of the voting securities of a firm, or

(c) a trustee, executor, administrator, or other personal or legal representative, that has direct or indirect control or direction over 10 percent or more of the voting securities of a firm;”.

**2.** Section 2.3 of the Regulation is amended, in paragraph (2):

(1) by replacing, in subparagraph (b), the words “by the firm resigned voluntarily, or” with the words “by the firm to resign, resigned voluntarily or”;

(2) by inserting, at the end of subparagraph (i) of subparagraph (c), “(other than Item 13.3(c))”;

(3) by replacing, in subparagraph (d), the words “in the same category” with the words “in one or more of the same categories”.

3. Section 2.6 of the Regulation is amended by replacing, in paragraph (1), the word “subsection” with the word “paragraph”.

4. Section 3.1 of the Regulation is amended by replacing, in paragraph (1), the word “subsections” with the word “subsection”.

5. Section 4.1 of the Regulation is amended, in paragraph (4):

(1) by deleting “:” after the words “if the change relates to”;

(2) by replacing, in subparagraphs (a) and (b), “;” with “,”;

(3) by replacing, in subparagraph (c), “.” with “, or”;

(4) by adding, after paragraph (c), the following:

“(d) any information on Schedule C of Form 33-109F4.”.

6. Section 4.2 of the Regulation is amended:

(a) by replacing, wherever it occurs in paragraph (2), the word “subsection” with the word “paragraph”;

(b) by replacing, in subparagraph (b) of paragraph (4), the word “subsection” with the word “paragraph”.

7. Form 33-109F1 of the Regulation is amended:

(1) by replacing, in the paragraph under the title “**GENERAL INSTRUCTIONS**”, the word “activity” with the word “capacity”;

(2) by replacing the paragraph after the heading “**Terms**” with the following:

“In this form, “cessation date” (or “effective date of termination”) means the last day on which an individual had authority to act as a registered individual on behalf of their sponsoring firm or the last day on which an individual was a permitted individual of their sponsoring firm, because of the end of, or a change in, the individual’s employment, partnership, or agency relationship with the firm.”;

(3) by replacing, in the second paragraph after the heading “**When to submit the form**”, the words “termination date” with the words “cessation date”;

(4) by replacing, in item 3, the word “Address” with the words “Business location address”;

(5) in item 4:

(a) by replacing, in question 1, the sentence “This is the first day that the individual ceased to have authority to act in a registerable capacity on behalf of the firm or ceased to be a permitted individual.” with the following:

“This is the last day that the individual had authority to act in a registerable capacity on behalf of the firm, or the last day that the individual was a permitted individual.”;

(b) by adding, at the end of question 2, the following:

“If “Other”, explain: \_\_\_\_\_”;

(6) by inserting, in question 8 of item 5 and after the words “Did the individual repeatedly”, the words “or materially”;

(7) by replacing, in item 7, the words “**and/or**” with the word “**and**” and the words “**to give**” with “, **to give**”.

**8.** Form 33-109F2 of the Regulation is amended:

(1) by inserting, in the paragraph under the title “**GENERAL INSTRUCTIONS**” and after the words “permitted activities”, the words “or provide notice of other changes to the information on Schedule C of Form 33-109F4”;

(2) in item 2:

(a) by replacing question 1 with the following:

“**1.** Are you filing this form under the passport system / interface for registration?

Choose “No” if you are registered in:

(a) only one jurisdiction of Canada

(b) more than one jurisdiction of Canada and you are requesting a surrender in a non-principal jurisdiction or jurisdictions, but not in your principal jurisdiction, or

(c) more than one jurisdiction of Canada and you are requesting a change only in your principal jurisdiction.

Yes  No  ”;

(b) by deleting, in question 2, the words “of individual categories of registration”;

(3) in question 3 of item 4:

(a) by replacing “36 month period” with “36-month period”;

(b) by replacing the words ““Not Applicable” above” with ““N/A””;

(c) by replacing the word “yes” with the word “Yes”;

(4) by inserting, in item 5 and before the word “category”, the word “registration”;

(5) in item 6:

(a) by replacing, in the first paragraph, the words “Schedule A” with the words “Schedule B”;

(b) by replacing the second paragraph with the following:

“The personal information required under this form is also collected by and used by the SRO set out in Schedule B to administer and enforce its by-laws, regulations, rules, rulings and policies.”;

(c) by replacing, in the last paragraph, the words “Schedule A” with the words “Schedule B”;

(6) by replacing, in item 7, the words “**and/or**” with the word “**and**” and the words “**to give**” with “**, to give**”;

(7) by replacing, in Schedule A, the sentence “Indicate the continuing education activities which you have participated in during the last 36 months and which are relevant to the category of registration you are applying for:” with the following:

“Indicate the continuing education activities in which you have participated during the last 36 months and that are relevant to the category of registration you are applying for.”;

- (8) by replacing Schedule B with the following:

**“SCHEDULE B - Contact information for Notice of collection and use of personal information**

**Alberta**

Alberta Securities Commission  
Suite 600, 250–5th St. SW  
Calgary, AB T2P 0R4  
Attention: Information Officer  
Telephone: (403) 297-6454

**Nunavut**

Government of Nunavut  
Department of Justice  
P.O. Box 1000 Station 570  
Iqaluit, NU X0A 0H0  
Attention: Deputy Registrar of Securities  
Telephone: (867) 975-6590

**British Columbia**

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC V7Y 1L2  
Attention: Freedom of Information Officer  
Telephone: (604) 899-6500 or  
(800) 373-6393 (in Canada)

**Ontario**

Ontario Securities Commission  
22nd Floor  
20 Queen Street West  
Toronto, ON M5H 3S8  
Attention: Compliance and Registrant  
Regulation  
Telephone: (416) 593-8314  
e-mail: registration@osc.gov.on.ca

**Manitoba**

The Manitoba Securities Commission  
500 - 400 St. Mary Avenue  
Winnipeg, MB R3C 4K5  
Attention: Director of Registrations  
Telephone: (204) 945-2548  
Fax : (204) 945-0330

**Prince Edward Island**

Securities Office  
Department of Community Affairs and  
Attorney General  
P.O. Box 2000  
Charlottetown, PE C1A 7N8  
Attention: Deputy Registrar of Securities  
Telephone: (902) 368-6288



**New Brunswick**

Financial and Consumer Services  
Commission of New Brunswick /  
Commission des services financiers et des  
services aux consommateurs du  
Nouveau-Brunswick  
Suite 300, 85 Charlotte Street  
Saint John, NB E2L 2J2  
Attention: Director of Securities  
Telephone: (506) 658-3060

**Newfoundland and Labrador**

Superintendent of Securities, Service NL  
Government of Newfoundland and  
Labrador  
P.O. Box 8700  
2nd Floor, West Block  
Confederation Building  
St. John's, NL A1B 4J6  
Attention: Manager of Registrations  
Telephone: (709) 729-5661

**Nova Scotia**

Nova Scotia Securities Commission  
Suite 400, 5251 Duke Street  
Halifax, NS B3J 1P3  
Attention: Deputy Director, Capital Markets  
Telephone: (902) 424-7768

**Québec**

Autorité des marchés financiers  
800, square Victoria, 22<sup>e</sup> étage  
C.P. 246, tour de la Bourse  
Montréal (Québec) H4Z 1G3  
Attention: Responsable de l'accès à  
l'information  
Telephone: (514) 395-0337 or  
(877) 525-0337

**Saskatchewan**

Financial and Consumer Affairs Authority  
of Saskatchewan  
Suite 601, 1919 Saskatchewan Drive  
Regina, SK S4P 4H2  
Attention: Deputy Director, Capital Markets  
Telephone: (306) 787-5871

**Yukon**

Government of Yukon  
Superintendent of Securities  
Department of Community Services  
P.O. Box 2703 C-6  
Whitehorse, YT Y1A 2C6  
Attention: Superintendent of Securities  
Telephone: (867) 667-5314

**Northwest Territories**

Government of the Northwest Territories  
 Department of Justice  
 1st Floor Stuart M. Hodgson Building  
 5009 – 49th Street  
 Yellowknife, NWT X1A 2L9  
 Attention: Deputy Superintendent of  
 Securities  
 Telephone: (867) 920-8984

**Self-regulatory organization**

Investment Industry Regulatory  
 Organization of Canada  
 121 King Street West, Suite 2000  
 Toronto, Ontario M5H 3T9  
 Attention: Privacy Officer  
 Telephone: (416) 364-6133  
 E-mail: PrivacyOfficer@iiroc.ca”.

9. Form 33-109F3 of the Regulation is amended:

(1) by replacing item 1 with the following:

**“Item 1 Type of business location**

Branch or business location

only) ”;  
 Sub-branch (Mutual Fund Dealers Association of Canada members

(2) by replacing item 3 with the following:

**“Item 3 Business location information**

Business location address \_\_\_\_\_  
 (a post office box is not a valid business location  
 address)

Mailing address (if different from business location address) \_\_\_\_\_

Telephone number (\_\_\_\_) \_\_\_\_\_

Fax number (\_\_\_\_) \_\_\_\_\_

E-mail address \_\_\_\_\_”;

(3) by replacing the second paragraph of item 4 with the following:

“The personal information required under this form is also collected by and used by the SRO set out in Schedule A to administer and enforce its by-laws, regulations, rules, rulings and policies.”;

(4) by replacing, in item 5, the words “**and/or**” with the word “**and**” and the words “**to give**” with “**, to give**”;

(5) by inserting, in item 6 and after the paragraph under the title “**Certification-NRD format:**”, the following:

“ If the business location is a residence, the individual conducting business from that business location has completed a Form 33-109F4 certifying that they give their consent for the regulator or, in Québec, the securities regulatory authority to enter the residence for the administration of securities legislation and derivatives legislation, including commodity futures legislation.”;

(6) by replacing the paragraph under the title “**Certification-Format other than NRD format:**” with the following:

“By signing below, I certify to the securities regulator or, in Québec, the securities regulatory authority, in each jurisdiction where I am submitting this form for the firm, either directly or through the principal regulator, that:

- I have read this form and understand the questions,
- all of the information provided on this form is true, and complete,

and

- if the business location specified in this form is a residence, the individual conducting business from that business location has completed a Form 33-109F4 certifying that they give their consent for the regulator or, in Québec, the securities regulatory authority to enter the residence for the administration of securities legislation and derivatives legislation, including commodity futures legislation.”;

(7) by replacing Schedule A with the following:

**“SCHEDULE A - Contact information for Notice of collection and use of personal information**

**Alberta**

Alberta Securities Commission,  
Suite 600, 250–5th St. SW  
Calgary, AB T2P 0R4  
Attention: Information Officer  
Telephone: (403) 297-6454

**Nunavut**

Government of Nunavut  
Department of Justice  
P.O. Box 1000 Station 570  
Iqaluit, NU X0A 0H0  
Attention: Deputy Registrar of Securities  
Telephone: (867) 975-6590

**British Columbia**

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC V7Y 1L2  
Attention: Freedom of Information Officer  
Telephone: (604) 899-6500 or  
(800) 373-6393 (in Canada)

**Ontario**

Ontario Securities Commission  
22nd Floor  
20 Queen Street West  
Toronto, ON M5H 3S8  
Attention: Compliance and Registrant  
Regulation  
Telephone: (416) 593-8314  
e-mail: registration@osc.gov.on.ca

**Manitoba**

The Manitoba Securities Commission  
500 - 400 St. Mary Avenue  
Winnipeg, MB R3C 4K5  
Attention: Director of Registrations  
Telephone: (204) 945-2548  
Fax : (204) 945-0330

**Prince Edward Island**

Securities Office  
Department of Community Affairs and  
Attorney General  
P.O. Box 2000  
Charlottetown, PE C1A 7N8  
Attention: Deputy Registrar of Securities  
Telephone: (902) 368-6288

**New Brunswick**

Financial and Consumer Services  
Commission of New Brunswick /  
Commission des services financiers et des  
services aux consommateurs du  
Nouveau-Brunswick  
Suite 300, 85 Charlotte Street  
Saint John, NB E2L 2J2  
Attention: Director of Securities  
Telephone: (506) 658-3060

**Québec**

Autorité des marchés financiers  
800, square Victoria, 22<sup>e</sup> étage  
C.P. 246, tour de la Bourse  
Montréal (Québec) H4Z 1G3  
Attention: Responsable de l'accès à  
l'information  
Telephone: (514) 395-0337 or  
(877) 525-0337

**Newfoundland and Labrador**

Superintendent of Securities, Service NL  
Government of Newfoundland and  
Labrador  
P.O. Box 8700  
2nd Floor, West Block  
Confederation Building  
St. John's, NL A1B 4J6  
Attention: Manager of Registrations  
Telephone: (709) 729-5661

**Saskatchewan**

Financial and Consumer Affairs Authority  
of Saskatchewan  
Suite 601, 1919 Saskatchewan Drive  
Regina, SK S4P 4H2  
Attention: Deputy Director, Capital Markets  
Telephone: (306) 787-5871

**Nova Scotia**

Nova Scotia Securities Commission  
Suite 400, 5251 Duke Street  
Halifax, NS B3J 1P3  
Attention: Deputy Director, Capital Markets  
Telephone: (902) 424-7768

**Yukon**

Government of Yukon  
Superintendent of Securities  
Department of Community Services  
P.O. Box 2703 C-6  
Whitehorse, YT Y1A 2C6  
Attention: Superintendent of Securities  
Telephone: (867) 667-5314

**Northwest Territories**

Government of the Northwest Territories  
Department of Justice  
1st Floor Stuart M. Hodgson Building  
5009 – 49th Street  
Yellowknife, NWT X1A 2L9  
Attention: Deputy Superintendent of  
Securities  
Telephone: (867) 920-8984

**Self-regulatory organization**

Investment Industry Regulatory  
Organization of Canada  
121 King Street West, Suite 2000  
Toronto, Ontario M5H 3T9  
Attention: Privacy Officer  
Telephone: (416) 364-6133  
E-mail: PrivacyOfficer@iicro.ca”.

**10.** Form 33-109F4 of the Regulation is amended:

(1) by replacing the paragraph under the title “**GENERAL INSTRUCTIONS**” with the following:

“Complete and submit this form to the relevant regulator(s) or in Québec, the securities regulatory authority, or self-regulatory organization (SRO) if an individual is seeking

- registration in individual categories,

- to be reviewed as a permitted individual.

You are only required to submit one form even if you are applying to be registered in several categories. This form is also used if you are seeking to be reviewed as a permitted individual. A post office box is not acceptable as a valid business location address.”;

- (2) by replacing the paragraphs under “**Terms**” with the following:

“In this form:

“Approved person” means, in respect of a member (Member) of the Investment Industry Regulatory Organization of Canada (IIROC), an individual who is a partner, director, officer, employee or agent of a Member who is approved by IIROC or another Canadian SRO to perform any function required under any IIROC or other Canadian SRO by-law, rule, or policy.

“Canadian Investment Manager designation” means the designation earned through the Canadian investment manager program prepared and administered by CSI Global Education Inc. and so named on the day this Regulation comes into force, and every program that preceded that program, or succeeded that program, that does not have a significantly reduced scope and content when compared to the scope and content of the first-mentioned program.

“CFA Charter” means the charter earned through the Chartered Financial Analyst program prepared and administered by the CFA Institute and so named on the day this Regulation comes into force, and every program that preceded that program, or succeeded that program, that does not have a significantly reduced scope and content when compared to the scope and content of the first-mentioned program.

Except in Québec, “derivatives” means financial instruments, such as futures contracts (including exchange traded contracts), futures options and swaps whose market price, value or payment obligations are derived from, or based on, one or more underlying interests. Derivatives can be in the form of instruments, agreements or securities. In Québec, the term has the same meaning as in the Derivatives Act (chapter I-14.01).

“Major shareholder” and “shareholder” mean a shareholder who, in total, directly or indirectly owns voting securities carrying 10% or more of the votes carried by all outstanding voting securities.

“Sponsoring firm” means the registered firm where you will carry out your duties as a registered or permitted individual.

“You”, “your” and “individual” mean the individual who is seeking registration or the individual who is filing this form as a permitted individual under securities legislation or derivatives legislation or both.”;

- (3) under the title “**How to submit this form**”:
  - (a) by replacing the title “*NRD Format*” with “*NRD format*”;
  - (b) under the title “*NRD Format*”:
    - (i) by deleting the sentence “You are only required to submit one form regardless of the number of registration categories you are seeking.”;
    - (ii) by replacing the words “securities regulation experience” with the words “securities law experience”;
  - (c) under the title “*Format, other than NRD format*”:
    - (i) by replacing, in the second paragraph, the word “Item” with the word “item”;
    - (ii) by replacing, in the last paragraph, the words “securities regulation experience” with the words “securities law experience” and the words “National Registration Database” with “NRD”;
- (4) by replacing, in questions 2 and 3 of item 1, the word “yes” with the word “Yes”;
- (5) by inserting, after question 2 of item 2, the following:

“**3.** Business e-mail address  
\_\_\_\_\_”.
- (6) in question 1 of item 5:
  - (a) by replacing, in the part preceding paragraph (a), the word “no” with the word “No”;
  - (b) by deleting, in paragraph (b), the words “only in your principal jurisdiction”;
  - (c) by replacing the words “in any jurisdiction of Canada,” with the words “in any jurisdiction of Canada.”;

(7) by replacing, in question 1 of item 7, the words “A post office box is not acceptable” with the words “A post office box is not an acceptable address for service” and the words “E-mail address, if available” with the words “Business e-mail address”;

(8) in item 8:

(a) by replacing question 2 with the following:

**“2. Student numbers**

If you have a student number for a course that you successfully completed with one of the following organizations, provide it below:

CSI Global Education: \_\_\_\_\_

IFSE Institute: \_\_\_\_\_

Institute of Canadian Bankers (ICB): \_\_\_\_\_

CFA Institute: \_\_\_\_\_

Advocis: \_\_\_\_\_

RESP Dealers Association of Canada: \_\_\_\_\_

Other: \_\_\_\_\_”;

(b) in question 4:

(i) by replacing, in the first paragraph, the words “Not Applicable below” with “N/A”;

(ii) by replacing “36 month period” with “36-month period”;

(iii) by replacing, in the third paragraph, the word “yes” with the word “Yes”;

(9) by replacing items 9 and 10 with the following:



**“Item 9      Location of employment**

**1.** Provide the following information for your new sponsoring firm. If you will be working out of more than one business location, provide the following information for the business location out of which you will be doing most of your business. If you are only filing this form because you are a permitted individual and you are not employed by, or acting as agent for, the sponsoring firm, select “N/A”.

NRD location number: \_\_\_\_\_

Unique Identification Number (optional): \_\_\_\_\_

Business location address: \_\_\_\_\_  
(number, street, city, province, territory or state,  
country, postal code)

Telephone number: ( \_\_\_\_ ) \_\_\_\_\_

Fax number: ( \_\_\_\_ ) \_\_\_\_\_

N/A

**2.** If the firm has a foreign head office, and/or you are not a resident of Canada, provide the address for the business location in which you will be conducting most of your business. If you are only filing this form because you are a permitted individual and you are not employed by, or acting as agent for, the sponsoring firm, select “N/A”.

Business location address: \_\_\_\_\_  
(number, street, city, province, territory or state,  
country, postal code)

Telephone number: ( \_\_\_\_ ) \_\_\_\_\_

Fax number: ( \_\_\_\_ ) \_\_\_\_\_

N/A

[The following under #3 “Type of business location”, #4 and #5 is for a Format other than NRD format only]

3. Type of business location:

- Head office  
 Branch or business location  
 Sub-branch (members of the Mutual Fund Dealers Association of

Canada only)

4. Name of supervisor or branch manager: \_\_\_\_\_

5.  Check here if the mailing address of the business location is the same as the business location address provided above. Otherwise, complete the following:

Mailing address: \_\_\_\_\_  
(number, street, city, province, territory or state, country,

postal code)

**“Item 10 Current employment, other business activities, officer positions held and directorships**

Complete a separate Schedule G for each of your current business and employment activities, including employment and business activities with your sponsoring firm and any employment and business activities outside your sponsoring firm. Also include all officer or director positions and any other equivalent positions held, as well as positions of influence. The information must be provided

- and
- whether or not you receive compensation for such services,
  - whether or not any such position is business related.”;

(10) by replacing item 11 with the following:

**“Item 11 Previous employment and other activities**

On Schedule H, complete your history of employment and other activities for the past 10 years.”;

(11) by replacing, in item 12, the words “Schedule I” with “Schedule I,”;

(12) in item 13:

(a) by inserting, before question 1, the following sentence:

“The questions below relate to any jurisdiction of Canada and any foreign jurisdiction”;

(b) in question 1:

(i) by deleting, in paragraphs (a) and (b), the words “in any province, territory, state or country”;

(ii) in paragraph (c):

(A) by deleting the words “in any province, territory, state or country”;

(B) by replacing “8(3)” with “8.3”;

(iii) by deleting, in paragraph (d), the words “in any province, territory, state or country”;

(c) by deleting, wherever they occur in questions 2 and 3, the words “in any province, territory, state or country”;

(13) by replacing item 14 with the following:

**“Item 14 Criminal disclosure**

The questions below apply to offences committed in any jurisdiction of Canada and any foreign jurisdiction.

You must disclose all offences, including:

- a criminal offence under federal statutes such as the Criminal Code (R.S.C. 1985, chapter C-46), Income Tax Act (R.S.C. 1985, chapter 1 (5<sup>th</sup> Suppl.)), the Competition Act (R.S.C. 1985, chapter C-34), Immigration and Refugee Protection Act (S.C. 2001, c. 27) and the Controlled Drugs and Substances Act (S.C. 1996, chapter 19), even if

- o a record suspension has been ordered under the Criminal Records Act (R.S.C. 1985, chapter C-47)

- o you have been granted an absolute or conditional discharge under the Criminal Code, and

- a criminal offence, with respect to questions 14.2 and 14.4, of which you or your firm has been found guilty or for which you or your firm have participated in the alternative measures program within the previous three years, even if a record suspension has been ordered under the Criminal Records Act

You are not required to disclose:

- charges for summary conviction offences that have been stayed for six months or more,
- charges for indictable offences that have been stayed for a year or more,
- offences under the Youth Criminal Justice Act (S.C. 2002, chapter 1), and
- speeding or parking violations.

Subject to the exceptions above:

**1.** Are there any outstanding or stayed charges against you alleging a criminal offence that was committed?

Yes  No

If “Yes”, complete Schedule K, Item 14.1.

**2.** Have you ever been found guilty, pleaded no contest to, or been granted an absolute or conditional discharge from any criminal offence that was committed?

Yes  No

If “Yes”, complete Schedule K, Item 14.2.

**3.** To the best of your knowledge, are there any outstanding or stayed charges against any firm of which you were, at the time the criminal offence was alleged to have taken place, a partner, director, officer or major shareholder?

Yes  No

If “Yes”, complete Schedule K, Item 14.3.

4. To the best of your knowledge, has any firm, when you were a partner, officer, director or major shareholder, ever been found guilty, pleaded no contest to or been granted an absolute or conditional discharge from a criminal offence that was committed?

Yes  No

If “Yes”, complete Schedule K, Item 14.4.”;

(14) in item 15:

(a) by inserting, before question 1, the following sentence:

“The questions below relate to any jurisdiction of Canada and any foreign jurisdiction”;

(b) by deleting, in questions 1 and 2, the words “in any province, territory, state or country”;

(15) in item 16:

(a) by replacing, wherever it occurs in question 2, “\$5,000” with “\$10,000”;

(b) by replacing question 4 with the following:

**“4. Garnishments, unsatisfied judgments or directions to pay**

Has any federal, provincial, territorial, state authority or court ever issued any of the following against you regarding your indebtedness or, to the best of your knowledge, the indebtedness of a firm where you are or were a partner, director, officer or major shareholder:

	Yes	No
Garnishment	<input type="checkbox"/>	<input type="checkbox"/>
Unsatisfied judgment	<input type="checkbox"/>	<input type="checkbox"/>
Direction to pay	<input type="checkbox"/>	<input type="checkbox"/>

If “Yes”, complete Schedule M, Item 16.4.”;

(16) in item 20:

(a) by replacing, in the French text of the title, the words “des renseignements personnels” with the words “de renseignements personnels”;

(b) by inserting, after the word “Officer”, wherever it occurs, “, Supervisor”;

(c) by replacing the words “protected by law such as, police” with the words “protected by law such as police”;

(17) by replacing, in item 21, the words “**and/or**” with the word “**and**” and the words “**to give**” with “, **to give**”;

(18) by replacing item 22 with the following:

**“Item 22      Certification**

**1.      Certification - NRD format**

I confirm I have discussed the questions in this form with an officer, branch manager or supervisor of my sponsoring firm. To the best of my knowledge, the officer, branch manager or supervisor was satisfied that I fully understood the questions. I will limit my activities to those permitted by my category of registration. If the business location specified in this form is a residence, I hereby give my consent for the regulator or, in Québec, the securities regulatory authority to enter that residence for the administration of securities legislation and derivatives legislation, including commodity futures legislation.

I am making this submission as agent for the individual identified in this form. By checking this box, I certify that the individual provided me with all of the information on this form and the certification above.

**2.      Certification - Format other than NRD format**

**Individual**

By signing below, I certify to the regulator, or in Québec the securities regulatory authority, in each jurisdiction where I am filing or submitting this form, either directly or through the principal regulator, that:

- I have read this form and understand the questions,
- all of the information provided on this form is true, and complete, and

• if the business location specified in this form is a residence, I hereby give my consent for the regulator or, in Québec, the securities regulatory authority to enter that residence for the administration of securities legislation and derivatives legislation, including commodity futures legislation.

Signature of individual \_\_\_\_\_

Date \_\_\_\_\_

**Authorized partner or officer of the firm**

By signing below, I certify to the regulator, or in Québec the securities regulatory authority, in each jurisdiction where I am submitting this form, either directly or through the principal regulator, for the individual that:

• the individual identified in this form will be engaged by the sponsoring firm as a registered individual or a permitted individual, and

• I have, or a branch manager, or supervisor, or another officer or partner has, discussed the questions set out in this form with the individual and, to the best of my knowledge, the individual fully understands the questions.

\_\_\_\_\_  
Name of firm

\_\_\_\_\_  
Name of authorized signing officer or partner

\_\_\_\_\_  
Title of authorized signing officer or partner

\_\_\_\_\_  
Signature of authorized signing officer or partner

\_\_\_\_\_  
Date signed (YYYY/MM/DD)";

(19) in Schedule A:

(a) by replacing, wherever it occurs in item 1.2 and after the words “(for example, marriage, divorce, court order, commonly used name or nickname)”, “?” with “:”;

(b) by deleting, in item 1.3 and after the words “(for example, trade name or team name)”, “?”;

(c) by inserting, under “**Name 2**” and “**Name 3**” in item 1.3 of Schedule A and after “No ”, “N/A ”;

(20) in Schedule C:

(a) by inserting, under the title “**Categories common to all jurisdictions under securities legislation – *Individual categories and permitted activities***” and between “[ ] Chief Compliance Officer” and “[ ] Officer – Specify title”, “[ ] Permitted individual”;

(b) by replacing, under the title “**Manitoba - *Individual categories and permitted activities***”, the words “Floor Trader” with the words “Floor Broker”;

(c) by replacing, under the title “**Categories under local commodity futures and derivatives legislation**”, the section for Québec with the following:

**Québec**

***Firm categories***

[ ] Derivatives Dealer

[ ] Derivatives Portfolio Manager

***Individual categories and permitted activities***

[ ] Derivatives Dealing Representative

[ ] Derivatives Advising Representative

[ ] Derivatives Associate Advising Representative”;

(21) by replacing, in Schedule D, the words “E-mail address” with the words “Business e-mail address”

(22) by replacing, in Schedule E, the text following the table with the following:



“If you have listed the CFA Charter in Item 8.1, please indicate by checking “Yes” below if you are a current member of the CFA Institute permitted to use this charter.

Yes  No

If “No”, please explain why you no longer hold this designation:

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If you have listed the Canadian Investment Manager Designation in Item 8.1, please indicate by checking “Yes” below if you are currently permitted to use this designation.

Yes  No

If “No”, please explain why you no longer hold this designation:

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(23) by replacing the last paragraph of item 8.4 of Schedule F with the following:

“Indicate the continuing education activities in which you have participated during the last 36 months and that are relevant to the category of registration you are applying for.”;

(24) in Schedule G:

(a) by replacing the first paragraph of Schedule G with the following:

“Complete a separate Schedule G for each of your current business and employment activities, including employment and business activities with your sponsoring firm and any employment and business activities outside your sponsoring firm. Also include all officer or director positions and any other equivalent positions held, as well as positions of influence. The information must be provided

and

- whether or not you receive compensation for such services,

- whether or not any such position is business related.”;

(b) by deleting, in the paragraph under the heading “3. Description of duties” and after the words “include details”, the words “with this firm”;

(25) by replacing, in paragraph (c) of item 13.1 of Schedule J, “8(3)” with “8.3”;

(26) by inserting, in items 14.2 and 14.4 of Schedule K and after the words “from a criminal offence”, “,”;

(27) by inserting, in item 16.2 of Schedule M and after the words “including why”, the word “the”;

(28) in Schedule N:

(a) by replacing, in the first paragraph, the words “Firm name” with the words “Name of firm (whose business is trading in or advising on securities or derivatives, or both):”;

(b) by replacing, in the French text of paragraph (b), the words “valeur de marché” with the words “valeur marchande”;

(c) by replacing, wherever they occur in paragraph (g), the words “if applicable” with “N/A ”;

(29) by replacing Schedule O with the following:

**“SCHEDULE O - Contact information for Notice of collection and use of personal information**

**Alberta**

Alberta Securities Commission,  
Suite 600, 250–5th St. SW  
Calgary, AB T2P 0R4  
Attention: Information Officer  
Telephone: (403) 297-6454

**Nunavut**

Government of Nunavut  
Department of Justice  
P.O. Box 1000 Station 570  
Iqaluit, NU X0A 0H0  
Attention: Deputy Registrar of Securities  
Telephone: (867) 975-6590

**British Columbia**

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC V7Y 1L2  
Attention: Freedom of Information Officer  
Telephone: (604) 899-6500 or  
(800) 373-6393 (in Canada)

**Ontario**

Ontario Securities Commission  
22nd Floor  
20 Queen Street West  
Toronto, ON M5H 3S8  
Attention: Compliance and Registrant  
Regulation  
Telephone: (416) 593-8314  
e-mail: registration@osc.gov.on.ca

**Manitoba**

The Manitoba Securities Commission  
500 - 400 St. Mary Avenue  
Winnipeg, MB R3C 4K5  
Attention: Director of Registrations  
Telephone: (204) 945-2548  
Fax : (204) 945-0330

**Prince Edward Island**

Securities Office  
Department of Community Affairs and  
Attorney General  
P.O. Box 2000  
Charlottetown, PE C1A 7N8  
Attention: Deputy Registrar of Securities  
Telephone: (902) 368-6288

**New Brunswick**

Financial and Consumer Services  
Commission of New Brunswick /  
Commission des services financiers et des  
services aux consommateurs du  
Nouveau-Brunswick  
Suite 300, 85 Charlotte Street  
Saint John, NB E2L 2J2  
Attention: Director of Securities  
Telephone: (506) 658-3060

**Québec**

Autorité des marchés financiers  
800, square Victoria, 22<sup>e</sup> étage  
C.P. 246, tour de la Bourse  
Montréal (Québec) H4Z 1G3  
Attention: Responsable de l'accès à  
l'information  
Telephone: (514) 395-0337 or  
(877) 525-0337

**Newfoundland and Labrador**

Superintendent of Securities, Service NL  
Government of Newfoundland and  
Labrador  
P.O. Box 8700  
2nd Floor, West Block  
Confederation Building  
St. John's, NL A1B 4J6  
Attention: Manager of Registrations  
Telephone: (709) 729-5661

**Saskatchewan**

Financial and Consumer Affairs Authority  
of Saskatchewan  
Suite 601, 1919 Saskatchewan Drive  
Regina, SK S4P 4H2  
Attention: Deputy Director, Capital Markets  
Telephone: (306) 787-5871

**Nova Scotia**

Nova Scotia Securities Commission  
Suite 400, 5251 Duke Street  
Halifax, NS B3J 1P3  
Attention: Deputy Director, Capital Markets  
Telephone: (902) 424-7768

**Yukon**

Government of Yukon  
Superintendent of Securities  
Department of Community Services  
P.O. Box 2703 C-6  
Whitehorse, YT Y1A 2C6  
Attention: Superintendent of Securities  
Telephone: (867) 667-5314

**Northwest Territories**

Government of the Northwest Territories  
Department of Justice  
1st Floor Stuart M. Hodgson Building  
5009 – 49th Street  
Yellowknife, NWT X1A 2L9  
Attention: Deputy Superintendent of  
Securities  
Telephone: (867) 920-8984

**Self-regulatory organization**

Investment Industry Regulatory  
Organization of Canada  
121 King Street West, Suite 2000  
Toronto, Ontario M5H 3T9  
Attention: Privacy Officer  
Telephone: (416) 364-6133  
E-mail: PrivacyOfficer@iiroc.ca”;

**11.** Form 33-109F5 of the Regulation is amended:

(1) by replacing paragraphs 1 and 2 under the title “**GENERAL INSTRUCTIONS**” with the following:

“• Form 33-109F6, except for the changes set out in section 3.1 of Regulation 33-109 respecting Registration Information (chapter V-1.1, r. 12), or

“• Form 33-109F4.”;

(2) by replacing the second paragraph of item 3 with the following:

“The personal information required under this form is also collected by and used by the SRO set out in Schedule A to administer and enforce its by-laws, regulations, rules, rulings and policies.”;

(3) by replacing, in item 4, the words “**and/or**” with the word “**and**” and the words “**to give**” with “**, to give**”;

(4) by replacing Schedule A with the following:

**“SCHEDULE A - Contact information for Notice of collection and use of personal information**

**Alberta**

Alberta Securities Commission,  
Suite 600, 250–5th St. SW  
Calgary, AB T2P 0R4  
Attention: Information Officer  
Telephone: (403) 297-6454

**Nunavut**

Government of Nunavut  
Department of Justice  
P.O. Box 1000 Station 570  
Iqaluit, NU X0A 0H0  
Attention: Deputy Registrar of Securities  
Telephone: (867) 975-6590

**British Columbia**

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC V7Y 1L2  
Attention: Freedom of Information Officer  
Telephone: (604) 899-6500 or  
(800) 373-6393 (in Canada)

**Ontario**

Ontario Securities Commission  
22nd Floor  
20 Queen Street West  
Toronto, ON M5H 3S8  
Attention: Compliance and Registrant  
Regulation  
Telephone: (416) 593-8314  
e-mail: [registration@osc.gov.on.ca](mailto:registration@osc.gov.on.ca)

**Manitoba**

The Manitoba Securities Commission  
500 - 400 St. Mary Avenue  
Winnipeg, MB R3C 4K5  
Attention: Director of Registrations  
Telephone: (204) 945-2548  
Fax : (204) 945-0330

**Prince Edward Island**

Securities Office  
Department of Community Affairs and  
Attorney General  
P.O. Box 2000  
Charlottetown, PE C1A 7N8  
Attention: Deputy Registrar of Securities  
Telephone: (902) 368-6288

**New Brunswick**

Financial and Consumer Services  
Commission of New Brunswick /  
Commission des services financiers et des  
services aux consommateurs du  
Nouveau-Brunswick  
Suite 300, 85 Charlotte Street  
Saint John, NB E2L 2J2  
Attention: Director of Securities  
Telephone: (506) 658-3060

**Newfoundland and Labrador**

Superintendent of Securities, Service NL  
Government of Newfoundland and  
Labrador  
P.O. Box 8700  
2nd Floor, West Block  
Confederation Building  
St. John's, NL A1B 4J6  
Attention: Manager of Registrations  
Telephone: (709) 729-5661

**Nova Scotia**

Nova Scotia Securities Commission  
Suite 400, 5251 Duke Street  
Halifax, NS B3J 1P3  
Attention: Deputy Director, Capital Markets  
Telephone: (902) 424-7768

**Québec**

Autorité des marchés financiers  
800, square Victoria, 22<sup>e</sup> étage  
C.P. 246, tour de la Bourse  
Montréal (Québec) H4Z 1G3  
Attention: Responsable de l'accès à  
l'information  
Telephone: (514) 395-0337 or  
(877) 525-0337

**Saskatchewan**

Financial and Consumer Affairs Authority  
of Saskatchewan  
Suite 601, 1919 Saskatchewan Drive  
Regina, SK S4P 4H2  
Attention: Deputy Director, Capital Markets  
Telephone: (306) 787-5871

**Yukon**

Government of Yukon  
Superintendent of Securities  
Department of Community Services  
P.O. Box 2703 C-6  
Whitehorse, YT Y1A 2C6  
Attention: Superintendent of Securities  
Telephone: (867) 667-5314

**Northwest Territories**

Government of the Northwest Territories  
Department of Justice  
1st Floor Stuart M. Hodgson Building  
5009 – 49th Street  
Yellowknife, NWT X1A 2L9  
Attention: Deputy Superintendent of  
Securities  
Telephone: (867) 920-8984

**Self-regulatory organization**

Investment Industry Regulatory  
Organization of Canada  
121 King Street West, Suite 2000  
Toronto, Ontario M5H 3T9  
Attention: Privacy Officer  
Telephone: (416) 364-6133  
E-mail: PrivacyOfficer@iiroc.ca”.

**12.** Form 33-109F6 of the Regulation is amended:

- (1) by inserting, under the title “**Definitions**”, the words “In this form”;
- (2) by replacing, in the definitions, the words “Principal Regulator” with the words “Principal regulator”;
- (3) in the second paragraph under the title “**Contents of the form**”:
  - (a) by replacing, in section 1, the words “Submission to Jurisdiction and Appointment of Agent for Service” with the words “Submission to jurisdiction and appointment of agent for service”;
  - (b) by replacing section 2 with the following:

“2. Business plan, policies and procedures manual, and client agreements (except in Ontario) (question 3.3)”;
- (4) by replacing, in the penultimate paragraph under the title “**How to complete and submit the form**”, the word “which” with the word “that”;
- (5) by replacing the last paragraph under the heading “How to complete and submit the form” with the following:

**“It is an offence under securities legislation and derivatives legislation, including commodity futures legislation, to give false or misleading information on this form.”;**
- (6) by replacing, in the third paragraph of item 1.3, “5.5\*” with “5.5”;
- (7) in item 2.2:
  - (a) by replacing, wherever they occur in paragraph (a), the words “business address” with the words “business location address”, with the necessary changes;

(b) by replacing paragraph (b) with the following:

“(b) If a firm is not registered in a jurisdiction of Canada, indicate the jurisdiction of Canada in which the firm expects to conduct most of its activities that require registration as at the end of its current financial year or conducted most of its activities that require registration as at the end of its most recently completed financial year.”;

(c) by replacing, in item 2.4, the words “*Submission to Jurisdiction and Appointment of Agent for Service*” with the words “*Submission to jurisdiction and appointment of agent for service*”;

(8) by replacing items 2.5 and 2.6 with the following:

**“2.5 Ultimate designated person**

A registered firm must have an individual registered in the category of ultimate designated person.

Legal name	
Officer title	
Telephone number	
E-mail address	
NRD number, if available	
Address	
<input type="checkbox"/> Same as firm head office address	
Address line 1	
Address line 2	
City	Province/territory/state
Country	Postal/zip code



**2.6 Chief compliance officer**

Same as ultimate designated person

A registered firm must have an individual registered in the category of chief compliance officer.

Legal name	
Officer title	
Telephone number	
E-mail address	
NRD number, if available	
Address	
<input type="checkbox"/> Same as firm head office address	
Address line 1	
Address line 2	
City	Province/territory/state
Country	Postal/zip code

”;

- (9) by replacing the third paragraph of item 3.3 with the following:

“Attach the firm’s business plan, policies and procedures manual and client agreements, including any investment policy statements and investment management agreements, except if the regulator in Ontario is the principal regulator of the firm seeking registration, unless the regulator in Ontario has requested they be provided.”;

- (10) by replacing, in the second bullet of item 5.1, the words “in Québec only” with “in Québec only.”;

- (11) by replacing, in the second paragraph of item 5.4, the words “all jurisdiction” with the words “all jurisdictions”;

- (12) by inserting, in the left margin of the table in item 5.6, the following guidance:

“This information is required only if the firm is applying for registration in Québec as a mutual fund dealer or as a scholarship plan dealer.”;

- (13) by replacing the first paragraph of Part 9 with the following:

**“It is an offence under securities legislation and derivatives legislation, including commodity futures legislation, to give false or misleading information on this form.”;**

- (14) by replacing Schedule A with the following:

**“SCHEDULE A - Contact information for Notice of collection and use of personal information**

**Alberta**

Alberta Securities Commission,  
Suite 600, 250–5th St. SW  
Calgary, AB T2P 0R4  
Attention: Information Officer  
Telephone: (403) 297-6454

**Nunavut**

Government of Nunavut  
Department of Justice  
P.O. Box 1000 Station 570  
Iqaluit, NU X0A 0H0  
Attention: Deputy Registrar of Securities  
Telephone: (867) 975-6590

**British Columbia**

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC V7Y 1L2  
Attention: Freedom of Information Officer  
Telephone: (604) 899-6500 or  
(800) 373-6393 (in Canada)

**Ontario**

Ontario Securities Commission  
22nd Floor  
20 Queen Street West  
Toronto, ON M5H 3S8  
Attention: Compliance and Registrant  
Regulation  
Telephone: (416) 593-8314  
e-mail: registration@osc.gov.on.ca

**Manitoba**

The Manitoba Securities Commission  
500 - 400 St. Mary Avenue  
Winnipeg, MB R3C 4K5  
Attention: Director of Registrations  
Telephone: (204) 945-2548  
Fax : (204) 945-0330

**Prince Edward Island**

Securities Office  
Department of Community Affairs and  
Attorney General  
P.O. Box 2000  
Charlottetown, PE C1A 7N8  
Attention: Deputy Registrar of Securities  
Telephone: (902) 368-6288

**New Brunswick**

Financial and Consumer Services  
Commission of New Brunswick /  
Commission des services financiers et des  
services aux consommateurs du  
Nouveau-Brunswick  
Suite 300, 85 Charlotte Street  
Saint John, NB E2L 2J2  
Attention: Director of Securities  
Telephone: (506) 658-3060

**Québec**

Autorité des marchés financiers  
800, square Victoria, 22<sup>e</sup> étage  
C.P. 246, tour de la Bourse  
Montréal (Québec) H4Z 1G3  
Attention: Responsable de l'accès à  
l'information  
Telephone: (514) 395-0337 or  
(877) 525-0337

**Newfoundland and Labrador**

Superintendent of Securities, Service NL  
Government of Newfoundland and  
Labrador  
P.O. Box 8700  
2nd Floor, West Block  
Confederation Building  
St. John's, NL A1B 4J6  
Attention: Manager of Registrations  
Telephone: (709) 729-5661

**Nova Scotia**

Nova Scotia Securities Commission  
Suite 400, 5251 Duke Street  
Halifax, NS B3J 1P3  
Attention: Deputy Director, Capital Markets  
Telephone: (902) 424-7768

**Northwest Territories**

Government of the Northwest Territories  
Department of Justice  
1st Floor Stuart M. Hodgson Building  
5009 – 49th Street  
Yellowknife, NWT X1A 2L9  
Attention: Deputy Superintendent of  
Securities  
Telephone: (867) 920-8984

**Saskatchewan**

Financial and Consumer Affairs Authority  
of Saskatchewan  
Suite 601, 1919 Saskatchewan Drive  
Regina, SK S4P 4H2  
Attention: Deputy Director, Capital Markets  
Telephone: (306) 787-5871

**Yukon**

Government of Yukon  
Superintendent of Securities  
Department of Community Services  
P.O. Box 2703 C-6  
Whitehorse, YT Y1A 2C6  
Attention: Superintendent of Securities  
Telephone: (867) 667-5314

**Self-regulatory organization**

Investment Industry Regulatory  
Organization of Canada  
121 King Street West, Suite 2000  
Toronto, Ontario M5H 3T9  
Attention: Privacy Officer  
Telephone: (416) 364-6133  
E-mail: PrivacyOfficer@iircoc.ca";

(15) by replacing, wherever they occur in paragraph 7 and 8 and under the heading "Acceptance" of Schedule B, the words "Submission to Jurisdiction and Appointment of Agent for Service" with the words "Submission to jurisdiction and appointment of agent for service";

(16) by replacing Schedule C with the following:

**“SCHEDULE C - FORM 31-103F1 CALCULATION OF EXCESS  
WORKING CAPITAL**

\_\_\_\_\_  
Firm Name

Capital Calculation  
(as at \_\_\_\_\_ with comparative figures as at \_\_\_\_\_)

	<b>Component</b>	<b>Current period</b>	<b>Prior period</b>
1.	Current assets		
2.	Less current assets not readily convertible into cash (e.g., prepaid expenses)		
3.	Adjusted current assets Line 1 minus line 2 =		
4.	Current liabilities		
5.	Add 100% of non-current related party debt unless the firm and the lender have executed a subordination agreement in the form set out in Appendix B of Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations (chapter V-1.1, r. 10) and the firm has delivered a copy of the agreement to the regulator or, in Québec, the securities regulatory authority. See section 12.2 of Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations.		
6.	Adjusted current liabilities Line 4 plus line 5 =		
7.	Adjusted working capital Line 3 minus line 6 =		
8.	Less minimum capital		

9.	Less market risk		
10.	Less any deductible under the bonding or insurance policy required under Part 12 of Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations		
11.	Less Guarantees		
12.	Less unresolved differences		
13.	Excess working capital		

**Notes:**

Form 31-103F1 Calculation of Excess Working Capital must be prepared using the accounting principles that you use to prepare your financial statements in accordance with Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards (chapter V-1.1, r. 25). Section 12.1 of Policy Statement to Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations (Decision 2011-PDG-0074, 2011-06-07) provides further guidance in respect of these accounting principles.

**Line 5. Related-party debt** – Refer to the CICA Handbook for the definition of “related party” for publicly accountable enterprises. The firm is required to deliver a copy of the executed subordination agreement to the regulator or, in Québec, the securities regulatory authority on the earlier of a) 10 days after the date the agreement is executed or b) the date an amount subordinated by the agreement is excluded from its calculation of excess working capital on Form 31-103F1 Calculation of Excess Working Capital. **The firm must notify the regulator or, in Québec, the securities regulatory authority, 10 days before it repays the loan (in whole or in part), or terminates the subordination agreement.** See section 12.2 of Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations.

**Line 8. Minimum Capital** – **The amount on this line must be not less than (a) \$25,000 for an adviser and (b) \$50,000 for a dealer.** For an investment fund manager, the amount must be not less than \$100,000 unless subsection 12.1(4) of Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations applies.

**Line 9. Market Risk** – The amount on this line must be calculated according to the instructions set out in Schedule 1 to Form 31-103F1 Calculation of Excess Working Capital. A schedule supporting the calculation of any amounts included in Line 9 as market risk should be provided to the regulator or, in Québec, the securities regulatory authority in conjunction with the submission of Form 31-103F1 Calculation of Excess Working Capital.”;

**Line 11. Guarantees** – If the registered firm is guaranteeing the liability of another party, the total amount of the guarantee must be included in the capital calculation. If the amount of a guarantee is included in the firm’s statement of financial position as a current liability and is reflected in line 4, do not include the amount of the guarantee on line 11.

**Line 12. Unresolved differences** – Any unresolved differences that could result in a loss from either firm or client assets must be included in the capital calculation.

The examples below provide guidance as to how to calculate unresolved differences:

(i) If there is an unresolved difference relating to client securities, the amount to be reported on Line 12 will be equal to the fair value of the client securities that are short, plus the applicable margin rate for those securities.

(ii) If there is an unresolved difference relating to the registrant's investments, the amount to be reported on Line 12 will be equal to the fair value of the investments (securities) that are short.

(iii) If there is an unresolved difference relating to cash, the amount to be reported on Line 12 will be equal to the amount of the shortfall in cash.

Please refer to section 12.1 of Policy Statement to Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations for further guidance on how to prepare and file Form 31-103F1 Calculation of Excess Working Capital.

**Management Certification**

**Registered Firm Name:** \_\_\_\_\_

We have examined the attached capital calculation and certify that the firm is in compliance with the capital requirements as at \_\_\_\_\_.

<b>Name and Title</b>	<b>Signature</b>	<b>Date</b>
1. _____ _____	_____	_____
2. _____ _____	_____	_____

**“SCHEDULE 1 OF FORM 31-103F1  
CALCULATION OF EXCESS WORKING CAPITAL  
(calculating line 9 [market risk])**

For purposes of completing this form:

(1) “Fair value” means the value of a security determined in accordance with Canadian GAAP applicable to publicly accountable enterprises.

(2) For each security whose value is included in line 1, Current Assets, multiply the fair value of the security by the margin rate for that security set out below. Add up the resulting amounts for all of the securities you hold. The total is the “market risk” to be entered on line 9.

**(a) Bonds, Debentures, Treasury Bills and Notes**

(i) Bonds, debentures, treasury bills and other securities of or guaranteed by the Government of Canada, of the United Kingdom, of the United States of America and of any other national foreign government (provided such foreign government securities are currently rated Aaa or AAA by Moody's Canada Inc. or its DRO affiliate, or Standard & Poor's Rating Services (Canada) or its DRO affiliate, respectively), maturing (or called for redemption):



within 1 year:	1% of fair value multiplied by the fraction determined by dividing the number of days to maturity by 365
over 1 year to 3 years:	1 % of fair value
over 3 years to 7 years:	2% of fair value
over 7 years to 11 years:	4% of fair value
over 11 years:	4% of fair value

(ii) Bonds, debentures, treasury bills and other securities of or guaranteed by any jurisdiction of Canada and obligations of the International Bank for Reconstruction and Development, maturing (or called for redemption):

within 1 year:	2% of fair value multiplied by the fraction determined by dividing the number of days to maturity by 365
over 1 year to 3 years:	3 % of fair value
over 3 years to 7 years:	4% of fair value
over 7 years to 11 years:	5% of fair value
over 11 years:	5% of fair value

(iii) Bonds, debentures or notes (not in default) of or guaranteed by any municipal corporation in Canada or the United Kingdom maturing:

within 1 year:	3% of fair value multiplied by the fraction determined by dividing the number of days to maturity by 365
over 1 year to 3 years:	5 % of fair value
over 3 years to 7 years:	5% of fair value
over 7 years to 11 years:	5% of fair value
over 11 years:	5% of fair value

(iv) Other non-commercial bonds and debentures (not in default): 10% of fair value

(v) Commercial and corporate bonds, debentures and notes (not in default) and non-negotiable and non-transferable trust company and mortgage loan company obligations registered in the registered firm's name maturing:

within 1 year:	3% of fair value
over 1 year to 3 years:	6 % of fair value
over 3 years to 7 years:	7% of fair value
over 7 years to 11 years:	10% of fair value
over 11 years:	10% of fair value

**(b) Bank Paper**

Deposit certificates, promissory notes or debentures issued by a Canadian chartered bank (and of Canadian chartered bank acceptances) maturing:

within 1 year: 2% of fair value multiplied by the fraction determined by dividing the number of days to maturity by 365

over 1 year: apply rates for commercial and corporate bonds, debentures and notes

**(c) Acceptable foreign bank paper**

Deposit certificates, promissory notes or debentures issued by a foreign bank, readily negotiable and transferable and maturing:

within 1 year: 2% of fair value multiplied by the fraction determined by dividing the number of days to maturity by 365

over 1 year: apply rates for commercial and corporate bonds, debentures and notes

“Acceptable Foreign Bank Paper” consists of deposit certificates or promissory notes issued by a bank other than a Canadian chartered bank with a net worth (i.e., capital plus reserves) of not less than \$200,000,000.

**(d) Mutual Funds**

Securities of mutual funds qualified by prospectus for sale in any jurisdiction of Canada:

(i) 5% of the net asset value per security as determined in accordance with Regulation 81-106 respecting Investment Fund Continuous Disclosure (c. V-1.1, r. 42), where the fund is a money market mutual fund as defined in Regulation 81-102 respecting Investment Funds (chapter V-1.1, r. 39); or

(ii) the margin rate determined on the same basis as for listed stocks multiplied by the net asset value per security of the fund as determined in accordance with Regulation 81-106 respecting Investment Fund Continuous Disclosure.

Securities of mutual funds qualified by prospectus for sale in the United States of America: 5% of the net asset value per security if the fund is registered as an investment company under the Investment Companies Act of 1940, as amended from time to time, and complies with Rule 2a-7 thereof.

**(e) Stocks**

In this paragraph, “securities” includes rights and warrants and does not include bonds and debentures.

(i) On securities including investment fund securities, rights and warrants, listed on any exchange in Canada or the United States of America:

**Long Positions – Margin Required**

fair value	Securities selling at \$2.00 or more – 50% of
fair value	Securities selling at \$1.75 to \$1.99 – 60% of
fair value	Securities selling at \$1.50 to \$1.74 – 80% of
value	Securities selling under \$1.50 – 100% of fair

**Short Positions – Credit Required**

fair value	Securities selling at \$2.00 or more – 150% of
share	Securities selling at \$1.50 to \$1.99 – \$3.00 per
fair value	Securities selling at \$0.25 to \$1.49 – 200% of
plus \$0.25 per shares	Securities selling at less than \$0.25 – fair value

(ii) For positions in securities that are constituent securities on a major broadly-based index of one of the following exchanges, 50% of the fair value:

- (a) Australian Stock Exchange Limited
- (b) Bolsa de Madrid
- (c) Borsa Italiana
- (d) Copenhagen Stock Exchange
- (e) Euronext Amsterdam
- (f) Euronext Brussels
- (g) Euronext Paris S.A.
- (h) Frankfurt Stock Exchange
- (i) London Stock Exchange
- (j) New Zealand Exchange Limited
- (k) Stockholm Stock Exchange
- (l) SIX Swiss Exchange
- (m) The Stock Exchange of Hong Kong Limited
- (n) Tokyo Stock Exchange

**(f) Mortgages**

except Ontario:

- (i) For a firm registered in any jurisdiction of Canada

value

- (a) Insured mortgages (not in default): 6% of fair

default): 12% of fair value.

- (b) Mortgages which are not insured (not in

- (ii) For a firm registered in Ontario:

(a) Mortgages insured under the National Housing Act (R.S.C. 1985, chapter N-11) (not in default): 6% of fair value

(b) Conventional first mortgages (not in default):  
12% of fair value.

If you are registered in Ontario regardless of whether you are also registered in another jurisdiction of Canada, you will need to apply the margin rates set forth in (ii) above.

(g) **For all other securities** – 100% of fair value.”.

13. Form 33-109F7 is amended:

(1) under the title “**GENERAL INSTRUCTIONS**”:

(a) by replacing, in the first paragraph, the words “in the same category” with the words “in one or more of the same categories”;

(b) by replacing, in section 1, the words “end of three months” with “90<sup>th</sup> day”;

(c) by inserting, in section 2 and after “(Regulatory Disclosure)”, “other than changes to Item 13.3(c)”;

(2) by deleting, in the last paragraph under the title “**Terms**”, the words “or elsewhere in the securities legislation of your province or territory. Please refer to those definitions”;

(3) under the title “**How to submit this form**”:

(a) by replacing the title “*NRD Format*” with the following:

“*NDR format*”;

(b) by inserting, under the title “*NRD Format*” and after the words “legal adviser”, the words “with securities law experience”;

(c) by inserting, under the title “*Format, other than NRD format*” and after the words “legal adviser”, the words “with securities law experience”;

(4) by replacing, in question 4 of item 1, the word “yes” with the word “Yes”;

(5) by replacing, in question 1 of item 4, the words “E-mail address, if available” with the words “Business e-mail address”;

- (6) by replacing item 5 with the following:

**“Item 5 Location of employment**

**1.** Provide the following information for your new sponsoring firm. If you will be working out of more than one business location, provide the following information for the business location out of which you will be doing most of your business. If you are only filing this form because you are a permitted individual and are not employed by, or acting as agent for, the sponsoring firm, select “N/A”.

Unique Identification Number (optional): \_\_\_\_\_

NRD location number: \_\_\_\_\_

Business location address: \_\_\_\_\_  
(number, street, city, province, territory or state,  
country, postal code)

Telephone number: (\_\_\_\_) \_\_\_\_\_

Fax number: (\_\_\_\_) \_\_\_\_\_

N/A

**2.** If the new sponsoring firm has a foreign head office, and/or you are not a resident of Canada, provide the address for the business location in which you will be conducting most of your business. If you are only filing this form because you are a permitted individual and are not employed by, or acting as agent for, the sponsoring firm, select “N/A”.

Business location address: \_\_\_\_\_  
(number, street, city, province, territory or  
state, country, postal code)

Telephone number: (\_\_\_\_) \_\_\_\_\_

Fax number: (\_\_\_\_) \_\_\_\_\_

N/A

[The following under #3 “Type of business location”, #4 and #5 is for a  
Format other than NRD format only]

3. Type of business location:

- Head office  
 Branch or business location  
 Sub-branch (Mutual Fund Dealers Association of Canada

members only)

4. Name of supervisor or branch manager: \_\_\_\_\_

5.  **Check here if the mailing address of the business location is the same as the business location address provided above. Otherwise, complete the following:**

Mailing address: \_\_\_\_\_  
(number, street, city, province, territory or state, country, postal code)";

(7) by replacing item 7 with the following:

**“Item 7 Current employment, other business activities, officer positions held and directorships**

Name of your new sponsoring firm: \_\_\_\_\_

Complete a separate Schedule D for each of your current business and employment activities, including employment and business activities with your new sponsoring firm and any employment and business activities outside your new sponsoring firm. Also include all officer or director positions and any other equivalent positions held, as well as positions of influence. The information must be provided

- whether or not you receive compensation for such services, and
- whether or not any such position is business related.”;

(8) in item 9:

(a) by inserting, in question 1 and after the words “Regulatory disclosure (Item 13)”, “, other than changes to Item 13.3(c)”;

(b) by replacing, in paragraph (2) and after the words “making the NRD submission entitled”, the words “**Reactivation of Registration**” with the words “Reactivation of Registration”;

(9) by replacing, in item 11, the words “**and/or**” with the word “**and**”;

(10) in item 12:

(a) by replacing paragraph 1 with the following:

**“1. Certification - NRD format:**

I confirm I have discussed the questions in this form with an officer, branch manager or supervisor of my sponsoring firm. To the best of my knowledge, the officer, branch manager or supervisor was satisfied that I fully understood the questions. I will limit my activities to those permitted by my category of registration. If the business location specified in this form is a residence, I hereby give my consent for the regulator or, in Québec, the securities regulatory authority to enter that residence for the administration of securities legislation and derivatives legislation, including commodity futures legislation.

I am making this submission as agent for the individual. By checking this box, I certify that the individual provided me with all of the information on this form and the certification above.”;

(b) by replacing the paragraph under the title “**Individual**” of paragraph 2 with the following:

“By signing below, I certify to the regulator, or in Québec the securities regulatory authority, in each jurisdiction where I am submitting this form, either directly or through the principal regulator that:

- I have read the form and understand the questions,
- all of the information provided on this form is true, and complete, and

- if the business location specified in this form is a residence, I hereby give my consent for the regulator or, in Québec, the securities regulatory authority to enter that residence for the administration of securities legislation and derivatives legislation, including commodity futures legislation.

Signature of individual \_\_\_\_\_ Date signed \_\_\_\_\_  
(YYYY/MM/DD) ”;



(11) in Schedule B:

(a) by inserting, under the title “**Categories common to all jurisdictions under securities legislation – *Individual categories and permitted activities***” and between “[ ] Chief Compliance Officer” and “[ ] Officer – Specify title”, “[ ] Permitted Individual”;

(b) by replacing, under the title “**Manitoba - *Individual categories and permitted activities***”, the words “Floor Trader” with the words “Floor Broker”;

(c) by replacing, under the title “**Categories under local commodity futures and derivatives legislation**” the section for Québec with the following:

**Québec**

***Firm categories***

[ ] Derivatives Dealers

[ ] Derivatives Portfolio Manager

***Individual categories and permitted activities***

[ ] Derivatives Dealing Representative

[ ] Derivatives Advising Representative

[ ] Derivatives Associate Advising Representative”;

(12) by replacing, in Schedule C, the words “E-mail address” with the words “Business e-mail address”;

(13) in Schedule D:

(a) by replacing the paragraph under the title with the following:

“Complete a separate Schedule D for each of your current business and employment activities, including employment and business activities with your new sponsoring firm and any employment and business activities outside your new sponsoring firm. Also include all officer or director positions and any other equivalent positions held, as well as positions of influence. The information must be provided

and

- whether or not you receive compensation for such services,

- whether or not any such position is business related.”;

(b) by deleting, in the paragraph under the heading “3. Description of duties” and after the words “include details”, the words “with this firm”;

(c) by replacing paragraph D of question 5 with the following:

“D. State the name of the person at your sponsoring firm who has reviewed and approved your multiple employment or business related activities or proposed business related activities.

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“E. If you do not perceive any conflicts of interest arising from this employment, explain why.

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(14) in Schedule E:

(a) by replacing the title with the following:

“**SCHEDULE E - Ownership of securities in new sponsoring firm (Item 8)**”;

(b) by inserting, after the words “Firm name”, “(whose business is trading in or advising on securities or derivatives, or both)”;

(c) by replacing, in the French text of question (b), the words “valeur de marché” with the words “valeur marchande”;

(d) by replacing, wherever they occur in question (g), the words “if applicable” with “N/A ”;

(e) by replacing Schedule F with the following:

**“SCHEDULE F - Contact information for Notice of collection  
and use of personal information**

**Alberta**

Alberta Securities Commission,  
Suite 600, 250–5th St. SW  
Calgary, AB T2P 0R4  
Attention: Information Officer  
Telephone: (403) 297-6454

**Nunavut**

Government of Nunavut  
Department of Justice  
P.O. Box 1000 Station 570  
Iqaluit, NU X0A 0H0  
Attention: Deputy Registrar of Securities  
Telephone: (867) 975-6590

**British Columbia**

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC V7Y 1L2  
Attention: Freedom of Information Officer  
Telephone: (604) 899-6500 or  
(800) 373-6393 (in Canada)

**Ontario**

Ontario Securities Commission  
22nd Floor  
20 Queen Street West  
Toronto, ON M5H 3S8  
Attention: Compliance and Registrant  
Regulation  
Telephone: (416) 593-8314  
e-mail: registration@osc.gov.on.ca

**Manitoba**

The Manitoba Securities Commission  
500 - 400 St. Mary Avenue  
Winnipeg, MB R3C 4K5  
Attention: Director of Registrations  
Telephone: (204) 945-2548  
Fax : (204) 945-0330

**Prince Edward Island**

Securities Office  
Department of Community Affairs and  
Attorney General  
P.O. Box 2000  
Charlottetown, PE C1A 7N8  
Attention: Deputy Registrar of Securities  
Telephone: (902) 368-6288

**New Brunswick**

Financial and Consumer Services  
Commission of New Brunswick /  
Commission des services financiers et des  
services aux consommateurs du  
Nouveau-Brunswick  
Suite 300, 85 Charlotte Street  
Saint John, NB E2L 2J2  
Attention: Director of Securities  
Telephone: (506) 658-3060

**Newfoundland and Labrador**

Superintendent of Securities, Service NL  
Government of Newfoundland and Labrador  
P.O. Box 8700  
2nd Floor, West Block  
Confederation Building  
St. John's, NL A1B 4J6  
Attention: Manager of Registrations  
Telephone: (709) 729-5661

**Nova Scotia**

Nova Scotia Securities Commission  
Suite 400, 5251 Duke Street  
Halifax, NS B3J 1P3  
Attention: Deputy Director, Capital Markets  
Telephone: (902) 424-7768

**Northwest Territories**

Government of the Northwest Territories  
Department of Justice  
1st Floor Stuart M. Hodgson Building  
5009 – 49th Street  
Yellowknife, NWT X1A 2L9  
Attention: Deputy Superintendent of  
Securities  
Telephone: (867) 920-8984

**Québec**

Autorité des marchés financiers  
800, square Victoria, 22<sup>e</sup> étage  
C.P. 246, tour de la Bourse  
Montréal (Québec) H4Z 1G3  
Attention: Responsable de l'accès à  
l'information  
Telephone: (514) 395-0337 or (877) 525-0337

**Saskatchewan**

Financial and Consumer Affairs Authority of  
Saskatchewan  
Suite 601, 1919 Saskatchewan Drive  
Regina, SK S4P 4H2  
Attention: Deputy Director, Capital Markets  
Telephone: (306) 787-5871

**Yukon**

Government of Yukon  
Superintendent of Securities  
Department of Community Services  
P.O. Box 2703 C-6  
Whitehorse, YT Y1A 2C6  
Attention: Superintendent of Securities  
Telephone: (867) 667-5314

**Self-regulatory organization**

Investment Industry Regulatory Organization  
of Canada  
121 King Street West, Suite 2000  
Toronto, Ontario M5H 3T9  
Attention: Privacy Officer  
Telephone: (416) 364-6133  
E-mail: PrivacyOfficer@iirc.ca

14. This Regulation comes into force on January 11, 2015.

**REGULATION TO AMEND REGULATION 52-107 RESPECTING ACCEPTABLE ACCOUNTING PRINCIPLES AND AUDITING STANDARDS**

Securities Act  
(chapter V-1.1, s. 331.1, par. (9))

**1.** Section 2.1 of Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards (chapter V-1.1, r. 25) is amended by replacing paragraph (1) with the following:

“(1) This Regulation does not apply to investment funds that are subject to Regulation 81-106 respecting Investment Fund Continuous Disclosure (chapter V-1.1, r. 42) in respect of their reporting requirements as investment funds”.

**2.** This Regulation comes into force on January 11, 2015.



## Draft Regulations

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### Draft Regulation

An Act respecting labour standards  
(chapter N-1.1)

#### Clothing industry — Labour standards specific to certain sectors — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting labour standards specific to certain sectors of the clothing industry, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation increases, as of 1 May 2015, the rate of minimum wage that applies to certain sectors of the clothing industry to \$10.55 per hour.

The increase will help maintain the purchasing power of low-wage employees while enabling them to participate in the collective wealth. It constitutes a work incentive and forms part of the government measures to favour solidarity and social inclusion. It will also maintain the competitiveness of enterprises in the sectors of activity concerned by taking into account their capacity to pay.

Further information on the draft Regulation may be obtained by contacting Patrick Bourassa, Direction des politiques du travail, 200, chemin Sainte-Foy, 5<sup>e</sup> étage, Québec (Québec) G1R 5S1; telephone: 418 528-9738; fax: 418 643-9454; email: patrick.bourassa@travail.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Labour, 200, chemin Sainte-Foy, 6<sup>e</sup> étage, Québec (Québec) G1R 5S1.

SAM HAMAD,  
*Minister of Labour*

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### Regulation to amend the Regulation respecting labour standards specific to certain sectors of the clothing industry

An Act respecting labour standards  
(chapter N-1.1, s. 92.1, 1st par., subpar. 1)

**1.** The Regulation respecting labour standards specific to certain sectors of the clothing industry (chapter N-1.1, r. 4) is amended by replacing “\$10.35” in section 3 by “\$10.55”.

**2.** This Regulation comes into force on 1 May 2015.

3595

### Draft Regulation

An Act respecting labour standards  
(chapter N-1.1)

#### Labour standards — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting labour standards, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation increases, as of 1 May 2015, the general rate of the minimum wage to \$10.55 per hour and the rate of the minimum wage payable to an employee who receives gratuities or tips to \$9.05 per hour. As of the same date, the minimum wage payable to raspberry and strawberry pickers also increases.

The proposed increases in the minimum wage will help maintain the purchasing power of low-wage employees while enabling them to participate in the collective wealth. They constitute a work incentive and form part of the government measures to favour solidarity and social inclusion. They will also maintain the competitiveness of enterprises in the sectors of activity concerned by taking into account their capacity to pay.

Further information on the draft Regulation may be obtained by contacting Patrick Bourassa, Direction des politiques du travail, 200, chemin Sainte-Foy, 5<sup>e</sup> étage, Québec (Québec) G1R 5S1; telephone: 418 528-9738; fax: 418 643-9454; email: patrick.bourassa@travail.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Labour, 200, chemin Sainte-Foy, 6<sup>e</sup> étage, Québec (Québec) G1R 5S1.

SAM HAMAD,  
*Minister of Labour*

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## Regulation to amend the Regulation respecting labour standards

An Act respecting labour standards (chapter N-1.1, s. 40, 1st par., s. 89, par. 1 and s. 91, 1st par.)

1. The Regulation respecting labour standards (chapter N-1.1, r. 3) is amended by replacing “\$10.35” in section 3 by “\$10.55”.
2. Section 4 is amended by replacing “\$8.90” by “\$9.05”.
3. Section 4.1 is amended
  - (1) by replacing “\$3.04” in subparagraph 1 of the first paragraph by “\$3.12”;
  - (2) by replacing “\$0.81” in subparagraph 2 of the first paragraph by “\$0.83”.
4. This Regulation comes into force on 1 May 2015.

3594

## Draft letters patent

Professional Code  
(chapter C-26)

### Ordre professionnel des criminologues du Québec — Constitution

The Minister of Justice hereby gives notice, in accordance with the second paragraph of section 27 of the Professional Code (chapter C-26), that the letters patent constituting the Ordre professionnel des criminologues du Québec, appearing below, will be considered by the Government on the expiry of 60 days following this publication.

In order to ensure the protection of the public, it is necessary to set out the title reserved for criminologists. To that end, the draft letters patent set out a description of the professional activities that the members of the Order

may engage in in addition to the activities otherwise permitted by law and the professional activities that will be reserved for them.

The draft letters patent also provide for such transitional measures as are considered necessary to facilitate the commencement of the new Order’s activities. The measures pertain to, among other matters, the regulations applicable to members and the replacement of such regulations, the conditions of admission of persons as initial members of the Order, the composition and operation of the board of directors, the duration of the initial term of office of the directors, the manner in which the president and the directors are to be elected and the designation of the order.

The draft letters patent will be submitted to the Office des professions du Québec and to the Québec Interprofessional Council for their comments. For that purpose, the Office will seek the comments of the Council and forward them with its own comments to the Minister of Justice.

Further information on the draft letters patent may be obtained by contacting Jean Rousseau, research officer, or France Lesage, advocate, Office des professions du Québec, 800, place D’Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3; telephone: 418 643-6912 or 1 800 643-6912; fax: 418 643 0973.

Any person wishing to comment on the draft letters patent is requested to submit written comments within the 60-day period to Jean Paul Dutrisac, Chair of the Office des professions du Québec, 800, place D’Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3. Comments may be forwarded by the Office to interested persons, departments or bodies.

STÉPHANIE VALLÉE,  
*Minister of Justice*

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## Letters patent constituting the Ordre professionnel des criminologues du Québec

Professional Code  
(chapter C-26, s. 27)

### DIVISION I GENERAL

1. A professional order is constituted by these letters patent, under the name «Ordre professionnel des criminologues du Québec» or «Ordre des criminologues du Québec».



**2.** Criminologists may engage in the following professional activities, in addition to those otherwise permitted by law: assess the criminogenic factors and offending behaviour of a person as well as the effects of crime on the victim, determine an intervention plan and see to its implementation, support and restore the social skills of the offender and the victim with a view to fostering the social integration of the person in interaction with his or her environment.

The reserved professional activities that criminologists may engage in within the scope of the activities referred to in the first paragraph are the following:

- (1) assess a person suffering from a mental or neuropsychological disorder attested by the diagnosis or evaluation of an authorized professional;
- (2) assess a person further to a decision of the director of youth protection or of a tribunal made under the Youth Protection Act (chapter P-34.1);
- (3) assess an adolescent further to a decision of a tribunal made under the Youth Criminal Justice Act (S.C. 2002, chapter 1);
- (4) make decisions as to the use of restraint measures in accordance with the Act respecting health services and social services (chapter S-4.2) and the Act respecting health services and social services for Cree Native persons (chapter S-5);
- (5) make decisions as to the use of isolation measures in accordance with the Act respecting health services and social services and the Act respecting health services and social services for Cree Native persons.

The practice of the profession of criminologist also includes disseminating information, promoting health and preventing suicide, illness, accidents and social problems among individuals and within families and communities to the extent that such activities are related to their professional activities.

Criminologists may practise psychotherapy and use the title of psychotherapist in accordance with the provisions of Chapter VI.1 of the Professional Code (chapter C-26).

**3.** The following title is reserved for criminologists: “criminologist”.

The following abbreviation is reserved for criminologists: “criminol.”.

**4.** The permit that may be issued by the Ordre professionnel des criminologues du Québec is the criminologist’s permit.

## DIVISION II TRANSITIONAL

**5.** On the date of constitution of the Ordre professionnel des criminologues du Québec, the board of directors of the Ordre professionnel des criminologues du Québec is composed of the following 8 directors, one of whom is the president, for the following terms:

— 5 directors eligible to the Order at the time of its constitution, from among the candidates who were elected for that purpose, during a meeting of criminologists called on 14 January, 18 and 25 April 2013 and held simultaneously at the Université de Montréal, Université Laval and the University of Ottawa at 7 p.m. on 23 May 2013, and who have not since withdrawn;

— 1 director eligible to the Order at the time of its constitution, chosen by those 5 directors;

The president is chosen from among the 6 directors through an election by secret ballot.

Three of the directors, including the president, are appointed for a term ending in 2018 and the three others for a term ending in 2017, on the date the directors elected in 2018 and 2017 respectively take office, as fixed by the regulation made pursuant to paragraph *b* of section 93 of the Professional Code. They are deemed to be elected directors;

— 2 directors appointed by the Office des professions du Québec under section 78 of the Professional Code, one for a term ending in 2018 and the other for a term ending in 2017, on the date the directors elected in 2018 and 2017 respectively take office, as fixed by the regulation made pursuant to paragraph *b* of section 93 of the Professional Code.

**6.** Until the coming into force of a government regulation made under the first paragraph of section 184 of the Professional Code for the purpose of determining the diplomas giving access to the permit issued by the Ordre professionnel des criminologues du Québec, the following diplomas, awarded by the educational institutions designated below, give access to the permit:

(1) Baccalauréat en criminologie (B.Sc.) (orientation Intervention) or (orientation Clinique) from the Université de Montréal;

(2) Maîtrise en criminologie (M.Sc.) (option Intervention) from the Université de Montréal, obtained following the successful completion of the qualifying program imposed by the university since 1993;

(3) Baccalauréat en criminologie (B.A.) from Université Laval.

**7.** A person may obtain a permit issued by the board of directors of the Ordre professionnel des criminologues du Québec if, within 2 years following the date constitution takes effect, the person completes a permit application in the form prescribed by the board of directors and demonstrates to the board of directors that he or she has the following training or experience:

(1) a bachelor's or master's degree in criminology issued by the Université de Montréal or a bachelor's degree in criminology issued by the University of Ottawa, including 540 hours of supervised training in clinical criminological intervention;

(2) a bachelor's degree in criminology issued by the University of Ottawa before 1985 and 5 cumulative years of relevant work experience in clinical criminological intervention during which the person engaged in activities constituting the practice of the profession of criminologist with clients. Such activities include evaluating, planning or implementing a criminological intervention plan and communicating recommendations and the results of evaluations.

**8.** Until the coming into force of a regulation made by the Ordre professionnel des criminologues du Québec under paragraph c of section 93 of the Professional Code for the purpose of prescribing standards for equivalence of diplomas issued by educational establishments situated outside Québec, for the purpose of issuing a criminologist's permit, and standards of equivalence of the training of a person who does not hold a diploma required for such purposes, the following standards apply:

(1) standards for equivalence of diplomas issued by educational establishments situated outside Québec:

(1.1) a person who holds a diploma in criminology, issued by a university-level educational establishment situated outside Québec, is granted a diploma equivalence for the purpose of issuing a criminologist's permit if the person demonstrates that the diploma was obtained after completing an undergraduate or graduate program of study comprising a total of 90 credits. A credit represents 45 hours of training or learning activities, spent in a classroom, a laboratory or a workshop, as part of a training period or personal work.

At least 60 of the 90 credits must be in the following areas of criminological knowledge and be apportioned as follows:

(a) a minimum of 9 credits in the legal system and penology, apportioned as follows:

i. a minimum of 3 credits in criminal and penal justice, the different jurisdictions, the guiding principles of penal law enforcement, the elements of an offence, grounds of defence, evidence and penal proceedings;

ii. a minimum of 3 credits in youth protection, situations in which the security or development of a child is in danger, the concepts of child protection and best interest of the child, and in the youth criminal justice system, extrajudicial measures and sanctions, youth sentences and the imposition of adult sentences on young people;

iii. a minimum of 3 credits in the various sentences and alternative measures, their underlying principles, objectives, determination, execution and impacts;

(b) a minimum of 6 credits in knowledge of the various practice settings and the relation to ethics and deontology in criminology, apportioned as follows:

i. a minimum of 3 credits in institutional and community settings for children, adolescents and adults, including schools, group homes, rehabilitation centres, alternative justice organizations, open and secure correctional settings, forensic psychiatry settings, crime victims assistance resources and mediation bodies;

ii. a minimum of 3 credits in ethics and deontology as they relate to the various practice settings, Québec's professional system, laws and regulations governing the practice of the profession of criminologist and standards of practice for the practice of the profession;

(c) a minimum of 6 credits in research methodology and analysis, apportioned as follows:

i. a minimum of 3 credits in qualitative methodology, its fundamental principles and complementarity with quantitative approaches, content analysis, inductive inference and data triangulation;

ii. a minimum of 3 credits in quantitative methodology, its fundamental principles and complementarity with qualitative approaches, contingency tables, means tests, correlations and regression analyses;

(d) a minimum of 12 credits in theories about criminal behaviour, victimization and social reaction, apportioned as follows:

i. a minimum of 3 credits in the main sociology-based criminology theories, in particular anomie, differential association, social control and labelling, interactionist, constructivist and critical criminology theories;

ii. a minimum of 3 credits in the main psychology-based criminology theories, in particular developmental, psychodynamic, cognitive-behavioural, systemic and criminal personality theories;

iii. a minimum of 3 credits in the main victimology theories, in particular feminist, learned helplessness, routine activity, poly-victimization and empowerment theories;

iv. a minimum of 3 credits in mental health problems and the link with criminal behaviour, victimization, the construction of psychiatric diagnoses, mental disorders diagnosed in childhood, adolescence and adulthood, comorbidity and criminal responsibility;

(e) a minimum of 15 credits in evaluation and intervention methods, apportioned as follows:

i. a minimum of 3 credits in the principles of evaluation in criminology, situations in which the security or development of a person is in danger, risks, needs, motivation for change, social reintegration potential, structured clinical judgment and actuarial instruments;

ii. a minimum of 6 credits related to interview and helping relationship techniques in voluntary contexts and contexts of authority;

iii. a minimum of 6 credits in the principles and models of criminological intervention, individual, group, community or crisis intervention, mediation and conciliation, prevention of reoffending and social reintegration;

(f) a minimum of 12 credits or 540 hours of training in criminological intervention within programs of study leading to an undergraduate or graduate degree in criminology. The training comprises activities enabling students to become familiar with the various aspects of the practice of the profession of criminologist with a variety of clients and in different settings. Such activities include evaluating, planning, developing and implementing an intervention plan, as well as communicating recommendations and the results of evaluations orally and in writing. The training is carried out under the supervision of a person with training in criminology and having professional experience in the field concerned by the training lasting at least 2 years;

(1.2) despite subparagraph 1.1, where the diploma for which an equivalence application has been filed was obtained more than 5 years before the date of the application and the knowledge it certifies no longer corresponds, taking into account the development of the profession of criminologist, to the knowledge being taught at the time of the application, a person is granted a training equivalence, in accordance with paragraph 2, if the person has acquired, since obtaining the diploma, the required level of knowledge and skills;

(2) standards of equivalence of the training of a person who does not hold a diploma required for such purposes:

(2.1) a person is granted a training equivalence for the issue of a criminologist's permit if the person demonstrates that he or she has a level of knowledge and skills equivalent to the level that may be acquired by the holder of a diploma recognized as giving access to the criminologist's permit;

(2.2) in assessing the equivalence of a person's training, the following factors in particular are taken into account:

(a) the nature and duration of the person's work experience;

(b) the fact that the person holds one or more diplomas awarded in Québec or elsewhere;

(c) the nature and content of courses taken and marks obtained;

(d) the nature and content of training periods and other training activities.

**9.** On the date of constitution of the Ordre professionnel des criminologues du Québec and until the end of the Order's first fiscal year, the annual assessment payable by its members is

(1) for the class of regular member: \$650;

(2) for the class of new graduate member, namely a member of the Order who obtained the diploma recognized as giving access to the permit of the Order or an equivalence of the diploma or training less than 6 months before: \$325;

(3) for the class of retired member, namely a member of the Order who is 55 years of age or older and who does not carry on the professional activities referred to in section 2: \$200.

**10.** On the date of constitution of the Ordre professionnel des criminologues du Québec and until the coming into force of a regulation made by the Order under paragraph d of section 93 of the Professional Code for the purpose of imposing on the members of the Order the obligation to furnish and maintain security against professional liability, every member of the Order must join a professional liability group insurance plan contract entered into by the Order, providing security to cover liability for any fault committed in the practice of their profession. An insurance certificate is issued by the Order to each criminologist who joins a group plan contract.

**11.** Until the coming into force of a regulation made by the Ordre professionnel des criminologues du Québec under paragraph f of section 93 of the Professional Code for the purpose of determining the location of the head office of the Order, the head office is situated in the territory of the Communauté métropolitaine de Montréal.

**12.** On the date of constitution of the Ordre professionnel des criminologues du Québec, the following regulations apply to the members of the Order, to the extent that the regulations are consistent with the provisions of the Professional Code and these letters patent, with the necessary modifications, including the replacement of “Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec” by “Ordre professionnel des criminologues du Québec”, “social worker” by “criminologist”, “social work” by “criminology” and “report on social work” or “expert evaluation” or “psycho-social evaluation” or “evaluation criteria” by “criminological report” or “expert criminological evaluation” or “criminological evaluation” or “criminological evaluation criteria”:

(1) Code of ethics of the members of the Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec (chapter C-26, r. 286);

(2) Règlement sur la cessation d'exercice d'un membre de l'Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec (chapter C-26, r. 285);

(3) Section I of the Règlement sur la tenue des dossiers et des cabinets de consultation des membres de l'Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec (chapter C-26, r. 297).

The regulations cease to apply to the members of the Ordre professionnel des criminologues du Québec on the date of coming into force of a regulation on the same subject and made by the board of directors of the Order under the Professional Code.

## Draft Regulation

Supplemental Pension Plans Act  
(chapter R-15.1)

### Kruger Inc.

#### — Funding of certain pension plans

#### — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the funding of certain Kruger Inc. pension plans, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to establish, for two Kruger pension plans, a relief measure in addition to those already prescribed in the Regulation respecting the funding of certain Kruger Inc. pension plans. The relief measure reduces the amortization payments to be paid for 2013 to 2015.

The draft Regulation also provides that the use of those relief measures is conditional to the employer obtaining the consent of the representatives of the affected plan members. The employer will have to provide the Régie des rentes du Québec with a confirmation that he has obtained the consent.

Further information may be obtained by contacting Mr. Benoît Saucier, Régie des rentes du Québec, Place de la Cité, 2600, boulevard Laurier, Québec (Québec) G1V 4T3 (telephone: 418 657-8715 extension 4089; fax: 418 643-7421; email: benoit.saucier@rrq.gouv.qc.ca).

Any person wishing to comment on the draft Regulation is asked to send their comments in writing before the expiry of the 45-day period to Mr. Denys Jean, President and Chief Executive Officer of the Régie des rentes du Québec, Place de la Cité, 2600, boulevard Laurier, 5<sup>e</sup> étage, Québec (Québec) G1V 4T3. Comments will be forwarded by the Régie to the Minister of Employment and Social Solidarity, who is responsible for the administration of the Supplemental Pension Plans Act.

FRANÇOIS BLAIS,  
*Minister of Employment and  
Social Solidarity*

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## **Regulation to amend the Regulation respecting the funding of certain Kruger Inc. pension plans**

Supplemental Pension Plans Act  
(chapter R-15.1, s. 2, 2nd and 3rd pars.)

**1.** Section 8 of the Regulation respecting the funding of certain Kruger Inc. pension plans (chapter R-15.1, r. 1.1) is amended by adding the following paragraphs:

“However, for the 2013, 2014 and 2015 fiscal years for each of the pension plans registered with the Régie des rentes du Québec under numbers 20637 and 25451, the employer contribution to be paid into the account of the affected component of the pension plan corresponds to 53% of the amortization payment determined in respect of the discounted projected actuarial deficiencies for the affected component, as determined on the date of the valuation, plus the total of the special amortization payments payable during the fiscal year.

The application of the provisions of the second paragraph is conditional to the employer obtaining the consent of the representatives of the plan members. The consent must be submitted with the report on the first actuarial valuation that gives effect to those provisions.”.

**2.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*. However, it has effect from 31 December 2012.



## Treasury Board

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### **T.B. 214436, 9 December 2014**

An Act respecting the Government and Public Employees Retirement Plan (chapter R-10)

#### **Amendments to Schedules I and II.1**

An Act respecting the Pension Plan of Management Personnel (chapter R-12.1)

#### **Amendments to Schedule II**

Amendments to Schedules I and II.1 to the Act respecting the Government and Public Employees Retirement Plan and Schedule II to the Act respecting the Pension Plan of Management Personnel

WHEREAS, under section 1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the retirement plan applies to employees and persons designated in Schedule I, and employees and persons designated in Schedule II who were not members of a retirement plan on 30 June 1973 or who were appointed or engaged after 30 June 1973;

WHEREAS, under paragraph 3 of section 2 of the Act, the plan also applies to an employee who is released without pay by his or her employer for union activities and who is in the employ of a body designated in Schedule II.1 if the employee belongs to the class of employees mentioned in that schedule in respect of that body;

WHEREAS, under the first paragraph of section 220 of the Act, the Government may, by order, amend Schedules I, II, II.1, II.1.1, II.2, III and III.1 and, where the Government amends Schedule I or II, it must also amend to the same effect Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) and any such order may have effect 12 months or less before it is made;

WHEREAS the Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 2) determines, in accordance with subparagraph 25 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan, the conditions which permit a body, according to the category determined by regulation, to be designated by order in Schedule I or II.1 to the Act;

WHEREAS, under the first paragraph of section 1 of the Act respecting the Pension Plan of Management Personnel, the Pension Plan of Management Personnel applies, to the extent provided for in Chapter I of the Act, to employees and persons appointed or engaged on or after 1 January 2001 to hold, with the corresponding classification, non-unionizable employment designated in Schedule I and referred to in Schedule II;

WHEREAS, under the first paragraph of section 207 of that Act, the Government may, by order, amend in particular Schedule II, but only to the extent provided for in section 220 of the Act respecting the Government and Public Employees Retirement Plan and any such order may have effect 12 months or less before it is made;

WHEREAS, under section 40 of the Public Administration Act (chapter A-6.01), the Conseil du trésor exercises, after consulting the Minister of Finance, the powers conferred on the Government by an Act that establishes a pension plan applicable to personnel of the public and parapublic sectors, except certain powers;

WHEREAS the consultation took place;

WHEREAS amendments to Schedule I to the Act respecting the Government and Public Employees Retirement Plan and Schedule II to the Act respecting the Pension Plan of Management Personnel are necessary to take into account that two bodies merged to form the Groupe d'approvisionnement en commun de l'Ouest du Québec;

WHEREAS, under section 3 of the Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan made by Conseil du trésor Decision 214170 dated 7 October 2014 (2014, *G.O.* 2, 2435), an application for designation received by the Commission administrative des régimes de retraite et d'assurances before 7 October 2014 is governed by section 51 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan, as that section read on 6 October 2014;

WHEREAS the Commission received the application for designation of the Groupe d'approvisionnement en commun de l'Ouest du Québec on 23 September 2014;

WHEREAS the Groupe d'approvisionnement en commun de l'Ouest du Québec meets the conditions prescribed by section 51 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan as it

read on 6 October 2014 to be designated in Schedule I to the Act respecting the Government and Public Employees Retirement Plan and Schedule II to the Act respecting the Pension Plan of Management Personnel;

WHEREAS the Association des juristes de l'État and the Syndicat des professionnelles et professionnels des commissions scolaires Lac St-Jean, Pays-des-Bleuets et Baie-James (SPPLPB) meet the conditions prescribed by the Regulation to be designated in Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan;

THE CONSEIL DU TRÉSOR DECIDES:

THAT the amendments to Schedules I and II.1 to the Act respecting the Government and Public Employees Retirement Plan and Schedule II to the Act respecting the Pension Plan of Management Personnel, attached to this Decision, be made.

MARIE-CLAUDE RIOUX,  
*La greffière du Conseil du trésor*

## **Amendments to Schedules I and II.1 to the Act respecting the Government and Public Employees Retirement Plan and Schedule II to the Act respecting the Pension Plan of Management Personnel**

An Act respecting the Government and Public Employees Retirement Plan (chapter R-10, s. 220, 1st par.)

An Act respecting the Pension Plan of Management Personnel (chapter R-12.1, s. 207, 1st par.)

**1.** Schedule I to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended in paragraph 1

(1) by striking out “Approvisionnement-Montérégie” and “the Groupe d’approvisionnement en commun du Nord-Ouest du Québec”; and

(2) by inserting “the Groupe d’approvisionnement en commun de l’Ouest du Québec” in alphabetical order.

**2.** Schedule II.1 to the Act is amended by inserting “the Association des juristes de l’État” and “the Syndicat des professionnelles et professionnels des commissions scolaires Lac St-Jean, Pays-des-Bleuets et Baie-James (SPPLPB)” in alphabetical order.

**3.** Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended in paragraph 1

(1) by striking out “Approvisionnement-Montérégie” and “the Groupe d’approvisionnement en commun du Nord-Ouest du Québec”; and

(2) by inserting “the Groupe d’approvisionnement en commun de l’Ouest du Québec” in alphabetical order.

**4.** These amendments have effect from the date which occurs 12 months before the date on which this Decision comes into force, except the amendments provided for in sections 1 and 3 which have effect since 28 June 2014 and the amendment concerning the Association des juristes de l’État provided for in section 2 which has effect since 16 December 2013.

3589



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## Notices

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### Notice

An Act respecting parental insurance  
(chapter A-29.011)

Taxation Act  
(chapter I-3)

An Act respecting the Québec Pension Plan  
(chapter R-9)

### Source deductions tables

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 2015 and will be posted on the Revenu Québec website at the following address: [revenuquebec.ca](http://revenuquebec.ca)

Québec, 11 December 2014

CARLOS LEITÃO,  
*Minister of Finance*

3602



## Index

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

	Page	Comments
Acceptable accounting principles and auditing standards — Regulation 52-107 . . . . . (Securities Act, chapter V-1.1)	2851	M
Acquisition of farm land by non-residents, An Act respecting the... — Application for authorization and information and documents required for the application . . . . . (chapter A-4.1)	2805	M
Application for authorization and information and documents required for the application . . . . . (An Act respecting the acquisition of farm land by non-residents, chapter A-4.1)	2805	M
Clothing industry — Labour standards specific to certain sectors. . . . . (An Act respecting labour standards, chapter N-1.1)	2903	Draft
Criminologues — Ordre professionnel des criminologues du Québec. . . . . (Professional Code, chapter C-26)	2904	Draft
Fuel tax Act — Various regulations of a fiscal nature. . . . . (chapter T-1)	2812	M
Government and Public Employees Retirement Plan, An Act respecting the... — Schedules I and II.1 . . . . . (chapter R-10)	2911	M
Insurance, An Act respecting... — Regulation . . . . . (chapter A-32)	2811	M
Kruger Inc. — Funding of certain pension plans . . . . . (Supplemental Pension Plans Act, chapter R-15.1)	2908	Draft
Labour standards, An Act respecting... — Clothing industry — Labour standards specific to certain sectors. . . . . (chapter N-1.1)	2903	Draft
Labour standards, An Act respecting... — Labours standards. . . . . (chapter N-1.1)	2903	Draft
Labours standards. . . . . (An Act respecting labour standards, chapter N-1.1)	2903	Draft
Parental insurance, An Act respecting... — Source deductions tables . . . . . (chapter A-29.011)	2913	Notice
Pension Plan of Management Personnel, An Act respecting the... — Schedule II. . . . . (chapter R-12.1)	2911	M
Physicians — Code of ethics of physicians . . . . . (Professional Code, chapter C-26)	2824	M
Professional Code — Criminologues — Ordre professionnel des criminologues du Québec. . . . . (chapter C-26)	2904	Draft
Professional Code — Physicians — Code of ethics of physicians . . . . . (chapter C-26)	2824	M

Québec Pension Plan, An Act respecting the... — Source deductions tables . . . . . (chapter R-9)	2913	Notice
Québec sales tax, An Act respecting the... — Various regulations of a fiscal nature . . . . . (chapter T-0.1)	2812	M
Régie de l'énergie — Rules of Procedure . . . . . (An Act respecting the Régie de l'énergie, chapter R-6.01)	2806	N
Régie de l'énergie, An Act respecting the... — Régie de l'énergie — Rules of Procedure . . . . . (chapter R-6.01)	2806	N
Registration information — Regulation 33-109. . . . . (Securities Act, chapter V-1.1)	2851	M
Registration requirements, exemptions and ongoing registrant obligations — Regulation 31-103 . . . . . (Securities Act, chapter V-1.1)	2827	M
Securities Act — Acceptable Accounting Principles and Auditing Standards — Regulation 52-107 . . . . . (chapter V-1.1)	2851	M
Securities Act — Registration information — Regulation 33-109 . . . . . (chapter V-1.1)	2851	M
Securities Act — Registration requirements, exemptions and ongoing registrant obligations — Regulation 31-103. . . . . (chapter V-1.1)	2827	M
Source deductions tables . . . . . (An Act respecting parental insurance, chapter A-29.011)	2913	Notice
Source deductions tables . . . . . (An Act respecting the Québec Pension Plan, chapter R-9)	2913	Notice
Source deductions tables . . . . . (Taxation Act, chapter I-3)	2913	Notice
Supplemental Pension Plans Act — Kruger Inc. — Funding of certain pension plans . . . . . (chapter R-15.1)	2908	Draft
Tax Administration Act — Various regulations of a fiscal nature . . . . . (chapter A-6.002)	2812	M
Taxation Act — Source deductions tables . . . . . (chapter I-3)	2913	Notice
Taxation Act — Various regulations of a fiscal nature . . . . . (chapter I-3)	2812	M
Various regulations of a fiscal nature. . . . . (An Act respecting the Québec sales tax, chapter T-0.1)	2812	M
Various regulations of a fiscal nature. . . . . (Fuel tax Act, chapter T-1)	2812	M
Various regulations of a fiscal nature. . . . . (Tax Administration Act, chapter A-6.002)	2812	M
Various regulations of a fiscal nature. . . . . (Taxation Act, chapter I-3)	2812	M